

Minutes of a Meeting of the Board held at Imperial Hall, Epworth and via MS Teams on Tuesday, 23rd January 2024, commencing at 10.00 a.m.

Elected Members

- * Messrs J. Coggon (Chairman)
- * P. Cornish (Vice-Chairman)
- * R. Adam
- Vacancy
- Vacancy
- J.H.T. Bramhill
- T. Dickinson
- J. Fretwell
- * M.A. Harris
- * R. Mason
- * M. Wagstaff
- M.T. Smith

Nominated by North Lincolnshire Council

- * Mr I. Bint
- Cllr J. Briggs
- * Cllr Mrs J. Kennedy
- * Cllr T. Mitchell
- * Mr M.D. Pilkington
- * Cllr Mrs J. Reed
- *v Cllr D. Robinson
- Cllr D.J. Rose
- Three vacancies

Nominated by Bassetlaw District Council

- Cllr Mrs H. Brand
- * Cllr Mrs J.M. Sanger

* *Present*

- * Mr A. McGill (Chief Executive)
- * Dr D. Hickman (Executive Officer)
- * Messrs R. Brown (Senior Engineer)
- * A. Malin (Senior Operations Manager)
- * G. Sutton (Operations Manager)
- * Mesdames N. Hind (Finance Manager)
- * C.B. Davies (Corporate Services Manager)

* *In attendance*

v *Joined via MS Teams*

1. APOLOGIES

Apologies for absence were received from Messrs J.H.T. Bramhill, T. Dickinson, J. Fretwell and M.T. Smith, Councillors J. Briggs, D.J. Rose and Mrs H. Brand.

2. DECLARATIONS OF INTEREST

Mr I. Bint, Cllr Mrs J. Reed and Cllr T. Mitchell declared an interest in Agenda Item 14 Delegated Matters, planning application PA/2023/1859.

Cllr T. Mitchell and Cllr D. Robinson declared an interest in Agenda Item 13 Adoption of Watercourse at Carrside Epworth.

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3. NOTIFICATION OF ITEMS OF ANY OTHER BUSINESS

None.

4. BOARD MINUTES

Mr P. Cornish highlighted that on Page 734 Minute 4 he had been appointed as Vice-Chairman not Chairman.

RESOLVED

That the minutes of the Annual General Meeting held on 28th November 2023 be confirmed as a correct record subject to the above amendment.

5. MATTERS ARISING

5:1 Minute 1, Page 733 - Emergency Event Volunteers

The Board had a list of volunteers who offered to assist the DLO during heavy rainfall events. A review of existing volunteers would be completed in February and they would be contacted to ensure they wanted to remain on the list.

Members were asked to forward contact details of anyone interested. Volunteer training had been provisionally booked for 16th-18th April.

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5:2 Minute 12, Page 736 - Committees

(a) Consortium Conservation Advisory Group

It had previously been suggested that a Consortium Conservation Advisory Group be set up to consider environmental issues and improvements and make recommendations to the Board. DRAFT Terms of Reference were presented and Officers asked the Board to appoint two representatives to the Committee which was due to meet in late February to consider the DRAFT Biodiversity Action Plan.

Mr P. Cornish volunteered to represent the Board on the Committee. The Chairman asked that Officers contact the members not present to seek a second representative and should none be forthcoming the matter be brought back to the Board.

RESOLVED

That Mr P. Cornish be appointed to the Consortium Conservation Advisory Group.

(b) Finance and Plant Committee

The Terms of Reference for the Finance and Plant Committee were being reviewed by Officers and would be presented to the March Board meeting for approval.

5:3 Minute 14, Page 737 - Snow Sewer Warping Drain

Officers reported that weedcutting and flailing on the Snow Sewer Warping Drain was undertaken annually. Winter work had been undertaken in 2021/22 and included 2,125m of tree and bushing, 1,250m of bank levelling, and 2,100 of enhanced maintenance. In 2022/23 a further 775m of tree and bushing, 1,950m of berm reinstatement and 1,950m of enhanced weed removal was undertaken.

No winter work was undertaken in 2023/24 and there was no provision in 2024/25 estimates for additional work to be undertaken, however, Officers would be reviewing the watercourse to ascertain what additional work was required and provision would be made for this in the 2025/26 estimates.

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6. HEALTH, SAFETY AND WELFARE

The Senior Operations Manager reported that there had been no changes to legislation since the last meeting.

There had been three incidents across the Consortium since the last meeting, one of which was in the Isle of Axholme area. Fortunately, there had been no injuries but this had resulted in minor damage to a Board vehicle.

The Senior Operations Manager confirmed reported the annual review of Safe Systems of Work and Risk Assessments had been completed and no issues of concern identified.

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7. OPERATIONS REPORT

(a) Maintenance Works

The Senior Operations Manager reported that flailing was 96% complete with weedcutting 92% complete; the heavy rainfall events in October and December/January had delayed completion of this year's programme but work would be completed as the weather allowed. There had been an increase in the amount of reports of blockages and fallen trees following the wet weather events.

An updated schedule of 2023/24 winter works totalling 10,782 metres was presented for information and it was noted that this may be adjusted to include any remedial work required following the heavy rainfall. The proposed 2024/25 winter programme was also presented for information. Any mitigation work not completed would be undertaken in February 2024.

Cllr Mrs J. Reed arrived.

The DLO had assisted with construction works at Derrythorpe, Southfield and South Street Pumping Stations and on Wrays Drain at Crowle.

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(b) Replacement of Long Reach Excavator

As discussed at the last meeting, the Senior Operations Manager reported that the Volvo EC220ELR Long Reach Excavator (EU15DGX) (PLN7846) was eight years old and due for disposal in 2024/25 in line with the Board's replacement policy. The excavator had covered 6,171 hours and had potential issues with the track motors. A quotation to replace these had been received in the sum of £27,354. The original estimated cost for replacing the excavator was £225,000, less disposal of the current excavator for an estimated £30,000.

Six tenders had been received and a summary of these was presented for members' consideration. Due to current market conditions, the costs were considerably lower than originally estimated.

The Senior Operations Manager recommended that the Board purchase a Komatsu PC210 SLF machine, with payload indicator and five-year warranty for £155,625 less trade in of the Volvo at £35,000. He stated that this machine was the lowest tender and represented the best value for money. The purchase also included a diesel particle filter (DPF) protection warranty that covered the cost of a new DPF at 4,500 and 9,000 hours. Without the warranty, the replacement cost would be between £4,500 and £6,000. The trade-in value was subject to inspection, however, the Senior Operations Manager was confident they would honour the price given.

In response to members, the Senior Operations Manager confirmed that the payload indicator showed the weight being lifted to ensure operators did not lift more than the machine was capable of. The value of the payload indicator varied between suppliers largely due to the manufacturer and how they sourced the equipment.

Mr M. Wagstaff queried the quality difference with the machines. The Senior Operations Manager confirmed that the Consortium Boards had a longstanding relationship with Volvo, JCB and others but he had no experience of Devlon machines. Whilst there were no Komatsu machines operated within the Consortium, these were widely used in the construction industry and operated by other internal drainage boards.

Cllr T. Mitchell queried why the matter had not been considered by the Plant and Finance Committee before being brought to the Board. The Chairman commented that the Board did hold Committee meetings twice a year and matters would usually be discussed at these meetings, however, at the last meeting the Board had supported changing the machine given the cost of repairs.

Members expressed the view that the tender should have been considered at Committee level to allow in depth discussion, particularly given the amount of money being spent, prior to Board approval.

The Chief Executive commented that other Consortium Boards had abolished their Committees and now considered plant purchase at Board meetings due to the level of expenditure involved so that the whole Board had a say. The

decision could be taken to the Committee but such a large purchase would influence rate setting.

Cllr J. Kennedy arrived.

Mr R. Mason asked, given the increased cost of electricity and the additional amount of pumping required following the recent weather, how much an additional £155,000 would add to the rate and whether repair would keep the machine running another year.

The Chairman commented that the repair cost was estimated at £30,000 and there would potentially be additional costs in coming years.

Mr R. Adam did not agree, stating the machine was only doing 500 hours a year and although it was eight years old, many people would carry on using it. He stated that these were excellent machines and asked if alternative quotes to replace the motors had been obtained; the quotation was based on oil samples not a mechanical examination.

The Chairman stated that the Board had at its November meeting approved obtaining tenders and that the tender was £78,000 less than budgeted.

Cllr D. Robinson heard and understood the logic of seeking tenders but stated that there was a difference between seeking tenders and whether they should be progressed. He stated that if there was not sufficient time to discuss this at the Board meeting, it should be considered by Committee.

Mr M. Harris emphasised that it was essential that the Board had suitable, reliable equipment in order to undertake its core business. His view was that the machine should be replaced as it was not cost-effective to spend nearly £30,000 on repairs.

The Senior Operations Manager stated that it was a sensible to time to change the machine with market as it was and the risk of continued and increased costs if the Board kept the Volvo excavator. He emphasised that the long reach excavator was key for maintenance of all large watercourses across the district.

Mr M. Pilkington stated if the cost of repairs was similar to the value it was not worth repairing the machine.

Dr D. Hickman arrived.

In response to Cllr J. Reed, the Senior Operations Manager confirmed that the Komatsu warranty offered the best value for money.

In response to Mr R Adam, the Senior Operations Manager confirmed that the reach on the Komatsu was around six inches shorter than the Volvo.

Officers' opinion was that purchase of the Komatsu offered the best value for money of all tenders. The machine was available for delivery in April/May 2024.

Cllr T. Mitchell proposed that the Board purchase the Komatsu, it offered the best value and there had to be an element of trust in Officers judgement. This was seconded by Mr M. Harris.

RESOLVED

That the Board purchase a Komatsu PC210 SLF long reach excavator with payload indicator and five-year warranty at a cost of £155,625 less trade in of the Volvo EC220ELR at £35,000.

8. COMPENSATION RATES

The attached schedule of 2023/24 compensation rates was presented for approval and adoption, with the exclusion of turnips, carrots and onions which would be negotiated directly with the landowner and brought back to the Board for approval prior to payment. Adoption of the remaining rates would allow any outstanding compensation for 2023/24 to be paid.

Rates for 2024/25 would be prepared in line with the Board's policy and brought to the March meeting for approval.

RESOLVED

That the Board adopt the attached 2023/24 compensation rates with the exception of turnips, carrots and onions.

9. ASSET RENEWAL AND REFURBISHMENT PROJECTS

The Senior Engineer reported on the following:

9:1 Kelfield Pumped Catchment Area Improvement Scheme (AX16019)

Planning permission for the non-material amendment to the fencing for Black Dyke Pumping Station had been granted and the fence was erected in December 2023, however, there was some remedial work still to be undertaken. The raking grid to the syphon under the Kelfield Catchwater Drain had been installed.

Costs to date were £702,282 against overall budget of £698,000. It was recommended that £20,000 be transferred from the Southfield Pumping Station Refurbishment project (AX18001) which had a substantial underspend. The schemes ran alongside each other, and some costs had been cross allocated.

RESOLVED

That £20,000 be transferred from the Southfield Pumping Station Refurbishment project to fund the overspend on the Kelfield Pumped Catchment Area Improvement Scheme.

9:2 Derrythorpe Pumping Station - Emergency Repairs to Weedscreen (AX23306)

Design of the replacement weedscreen and repairs to the weed deck support structure were progressing.

Costs to date were £17,653.19. The project did not have a budget, therefore, it was recommended that £25,000 be transferred from the Asset Renewals budget (AX22451) to fund the work.

RESOLVED

That £25,000 be transferred from the Asset Renewals budget to fund the work at emergency weedscreen repairs at Derrythorpe Pumping Station.

9:3 Southfield Pumping Station Refurbishment (AX18001)

The concrete floor slab had been cast making the area suitable and safe to place temporary pumps if needed. The cost to date was £321,294 against the budget of £392,000, the scheme was expected to be under budget.

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9:4 Emergency Pumping Station Repairs (AX23302)

(a) Rushcarr Pumping Station

The pump had been repaired and reinstalled in November 2023, following failure during the October flood event, at a cost of £7,675.22.

(b) Wiseton Pumping Station

The electrical distribution cables for pump four had overheated and melted during continuous operation and temporary cables had been installed. A more permanent fix and the replacement of the damaged sections was being developed and would be reported to a future meeting.

(c) Costs to date

Costs to date were £26,998.31 against the approved budget of £50,000.

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9:5 Wrays Drain Relief Scheme - Crowle (AX21505)

Officers had formally agreed with PBS Construction Ltd to pause delivery of the scheme. Works would re-commence when the road closure across Godnow Road was available to be undertaken in parallel with delivery of North Lincolnshire Council's element of works on the same section of highway. It was anticipated that works would recommence in early April 2024.

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10. DRAINAGE RATES AND SPECIAL LEVIES

It was noted that £578,473.20 (93.13%) of drainage rates and £1,090,596 (100%) of special levies had been collected. A total of £42,658.49 remained outstanding. In response to members, the Finance Manager confirmed that of the £2,924.17 outstanding at the 31st March, £554.70 had now been collected but some related to occupiers who were reluctant to pay following flooding to land.

A report on any unrecoverable accounts would be brought to the March meeting.

Mr P. Cornish stated that the collection rate was very good.

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11. ENVIRONMENTAL REPORT

A report on the following was presented:

(a) Beavers Released in Lincolnshire

A pair of beavers had been released under a Natural England licence in Lincolnshire into a 70 acre enclosure which met the licences fencing recommendations. This was outside the Consortium Boards' boundaries.

(b) ADA Environment Day

ADA was hosting another Environment Day for Lowland Water Managers on Friday 2nd February 2024 at Park Farm, Thorney, Peterborough, Cambridgeshire.

(c) Updating of the Board's Biodiversity Action Plan (BAP)

The updated DRAFT Water Management Consortium BAP was nearly complete and would be presented to the Conservation Advisory Group for consideration.

(d) University Visit

The Environment Officer would be attending Bishop Burton University Centre to engage with environment, conservation and ecology students and explain how the Consortium carried out operations in line with environmental legislation and mitigation.

(e) Barn Owls

Several barn owl boxes were due for replacement and Officers were discussing options for replacement with the Wildlife Conservation Partnership (WCP). The use of recycled plastic boxes had been considered but although these would provide economic benefits, there may be difficulties with monitoring.

(f) Water Vole Class Licence

The Environmental Officers were meeting with the Operations Managers and Foremen to discuss improving communications regarding works under the water

vole class licence (CL24) to ensure compliance with the licences regulations and improve the yearly licence return process.

(g) Paludiculture

Officers had attended a webinar on '*How could paludiculture be a viable business option for Doncaster and Humberhead Levels? Early adopter and long-term possibilities*'. Some areas had been identified as having potential to be successful within peatland/wetland farming, which required water level raising by 30-50cm. Trials of wetland crops on land which regularly flooded were already being undertaken by one landowner in the Board's area.

(h) Badger Class Licence Returns

The Board's Operational staff were registered users of the Class Licence CL27 and a condition of those licences was that they must record badger setts when working past them. The records had been passed to Natural England and the registrations renewed for 2024. Another condition was that the Board informs Natural England as works start and this had been completed. Failure to do so could result in the need to send work programmes every two weeks.

(i) Electronic Recording

In 2023, 1,040 environmental records were submitted across the Consortium, 19% by the AX Board..

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12. ENVIRONMENT AGENCY AND PARTNERSHIP MATTERS

The trial of IDB maintenance on low and medium priority Environment Agency (EA) watercourses in Lincolnshire had been given authority to go ahead. It was hoped to be able to move this to other Consortium areas in the future.

The Chairman had attended a meeting at Daryl Road, Retford with the EA, Councillors and residents. He stated that the EA was hiding behind government policy, so a resolution was unlikely soon.

In response to Mr M. Harris, the Chief Executive confirmed that Officers continued to push for work on the River Idle under a PSCA.

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13. ADOPTION OF WATERCOURSE - CARRSIDE, EPWORTH

The Board had been approached regarding a residential development which was completed around 15 years ago. The developer had been in discussion with Severn Trent Water, regarding adoption of the associated surface water network and Severn Trent had stated that this could only be finalised once the Board's formal consent was issued for the outfall from the development through the last 45 metre section of pipe into the Board maintained Ingham Drain. The Board's officers had visited site and

inspected the existing surface water network and found this to be well constructed and working efficiently, but could find no record that consent had been granted.

The developer had requested that the Board adopt the 45 metre section of riparian culvert as shown on the attached plan. A commuted maintenance fee of £29,831.21 would be payable, in addition to a one-off commuted sum for the future replacement of the adopted section; this was estimated at £30,000 but the Senior Engineer was awaiting details to confirm the final amount. Final values for the commuted sums would be reported at a future meeting.

Should the network remain unadopted, it was likely to result in longer term surface water problems in the area. The Board was asked to consider adoption of the 45 metre culvert subject to the payment of a commuted sum, a commuted maintenance fee and the adoption of the wider surface water network by Severn Trent Water.

In response to members, the Senior Engineer stated that the calculation for the commuted sum was index linked to take into account future increases in costs but included a discount for paying upfront. He was checking to ensure that the amount would be sufficient to cover future costs before any agreement was signed.

Cllrs T. Mitchell and D. Robinson declared an interest as a ward members for Epworth.

In response to members, the Senior Engineer confirmed that the surface water was already entering the Board's system and that he expected the plastic culvert had another 45 years of life. He further confirmed that he was not aware of any attenuation on site.

RESOLVED

- (a) That the Board adopt the 45 metre culverted watercourse at Carrside, Epworth, subject to payment of a commuted sum for maintenance and replacement and adoption of the surface water network by Severn Trent Water.
- (b) That final values for the commuted sums be reported at the next meeting.

14. DELEGATED MATTERS - PLANNING, BYELAW AND SUPERVISORY ROLE

14:1 Byelaw Applications

The following byelaw consents had been granted under delegated authority since the last meeting:

IOANN/LDC/2023/013 Increase in flow to the Board maintained Railway Drain via riparian system, at land off A18 Trunk Road at national grid reference 483451 409979 in the parish of Althorpe.

IOANN/LDC/2023/020 Increase in flow to the Board maintained Mother Drain (SSSI) via a riparian watercourse, at land to the west of Church Lane, at national grid reference 476257 394853 in the parish of Misterton.

IOANN/LDC/2023/021 Temporary increase in flow to the Board maintained Old River Drain via the adjacent riparian drain from on-site de-watering works, at Marsh Road, National grid reference 476436 412649 in the parish of Crowle.

In response to members, the Senior Engineer agreed to check and confirm whether fees were being received in respect of consent IOANN/LDC/2023/018 and also whether the Board had full unrestricted access to Althorpe pumping station.

RECEIVED

14:2 Section 23 Applications

The following Section 23 consents had been granted since the last meeting.

IOANN/LDC/2023/018 Infill of 24 linear metres of riparian watercourse to create vehicular access. Land off A18 Trunk Road at national grid reference 483411 409905 in the parish of Althorpe.

RECEIVED

14:3 Planning Applications

The Board had not objected to any planning applications since the last meeting. Officers reported on three planning applications which had been dealt with since the last meeting and appropriate comments relating to surface water drainage had been made.

Cllrs I. Bint, T. Mitchell and J. Read declared an interest in PA/2023/1859.

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15. ASSOCIATION OF DRAINAGE AUTHORITIES (ADA)

The Chief Executive reported that he and the ADA Chief Executive were due to present to parliament, however, now that the Secretary of State was attending the presentation would be led by MPs. He would still attend along with ADA's CEO.

He had written to five MPs and met with three of them regarding the impact of electricity costs on both IDBs and councils when the exponential increase in electricity charges were first muted. Following a meeting with the East Lindsey District Council Deputy Chief Executive, Christine Marshall, the issue was pursued through a Local Government Association Special Interest Group. The culmination of their efforts was to be granted the afore mentioned Parliamentary reception.

RECEIVED

16. STAFFING

The Corporate Services Manager reported that there was one Admin Assistant position and an Engineering vacancy within the Consortium and one of the Accounts Assistants was due to retire in April.

Officers had made enquiries regarding provision of a superannuation pension with East Riding of Yorkshire Pension Fund who required additional information to be able to provide a quotation. The forms for this had been received last week and would be completed and returned. She suggested that any decision regarding pensions be deferred until this information was available which she hoped would be in time for the March Board meeting.

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17. DECEMBER FLOOD EVENT

Officers gave the following overview of flooding across the area:

Storm Henk brought damaging winds and heavy rain to the region on the 2nd January 2024. The heavy rain contributed to significant flooding problems, following the wet weather during autumn and December 2023. Over 30mm of rain fell widely in the first two days of January across much of the Midlands and parts of eastern and northern England, with over 50mm across some upland areas. Almost 300 flood warnings were in place in England, many of which were along the A1 corridor. 10mm of rainfall was recorded on average across the UK for five out of the ten days 26th December 2023 to 4th January 2024.

Between 1st October 2023 and 4th January 2024, parts of the East Midlands, north-east England and eastern Scotland had received more than 150% of the 1991-2020 long term average rainfall for the four-month period October to January.

The Board's catchments were already saturated following heavy rainfall and whilst the systems were pumped down prior to the event and operatives worked over the four-day period to monitor levels, clear weedscreens and check the pumps, flooding was still seen in several areas.

There had been an increased number of complaints following the heavy rainfall with five relating to flooding, one of which was an insurance claim and had been referred to the Board's insurance company. A report on complaints would be brought to the March meeting.

Flooding was experienced again to Daryl Road, Retford, with multiple areas of the River Idle overtopping causing flooding there and at Kings Park along with agricultural land.

Lack of conveyance in the River Idle to the Environment Agency (EA) stations at West Stockwith and Keadby was a cause for concern. Not all pumps were running as the lack of maintenance on the river meant water was backing up onto land and not reaching the station. Mr M. Wagstaff commented that water had backed up towards Wiseton.

The Chief Executive stated that this was the first time he had heard EA staff say this was government policy acting out because of lack of maintenance on assets and he hoped things would start to move forward.

Cllr Mrs J. Reed had tried to convene an Isle of Axholme Flooding and Drainage meeting between Seven Trent Water, IDBs, councils and the EA. It did not make sense if water could not get to the pumps, £34 million had been spent at Keadby Pumping Station which was a waste if the water could not get there. The meetings had been useful and she thought they needed to be reconvened.

Two of the four pumps at Gringley Pumping Station failed due to overheating of the wiring. Repairs were completed within 24 hours but one of the pumps subsequently seized due to debris in the impeller. All pumps were now running satisfactorily, and levels had returned to normal. A large area of land had flooded from the heavy rainfall which took longer to clear due to the reduced capacity at the station, Officers had been in contact with landowners throughout.

During the January event overtopping/ bank failure was identified on the River Idle at Retford, Ordsall, Gamston, Eaton, Bawtry and Misson. Silting up on the Idle had also been identified. Members were asked to inform Officers of any other instances they were aware of as well as any damage to Board maintained watercourses from the recent heavy rainfall/flooding events.

The Chairman commented that the Chief Executive was engaging with Councils to see if any funds could be reclaimed. The Chief Executive highlighted that DLUHC had told councils they could not process claims for IDB expenses anymore but IDBs were not able to claim in their own right.

The Senior Operations Manager pointed out that a lot of the issues with EA systems were in the same areas affected in October.

Mr M. Harris stated that he had attended the River Idle Management Partnership meetings and ever since had raised the issue of remedial work. The environmental lobby was resistant to work and wanted to see the river reconnect with its surroundings. He accepted that maintenance may not get back to 1980's standards but stated that the river still needed to flow and it was currently not possible to get through with a boat.

Mr R. Adam commented that development outside the Board's area towards Mansfield would increase flows into the area. He had taken EA representatives around the area and was told that they did not have the funds to undertake work but that landowners could do it, however, he stated that the forms contained environmental restrictions which were far too stringent to allow this to happen.

Mr M. Wagstaff queried whether the EA was spending money in the right areas, stating that they had installed rabbit netting in places so that plant did not tip into holes.

Costs associated with the event included pumping station emergency repairs, potential reduction in the expected lifespan of some of the pumps, staff costs and electricity costs.

Mr P. Cornish offered thanks to the operational staff for their work.

18. FINANCE

18:2 Management Accounts for the Period ending 31st December 2023

The management accounts for the period showed a positive variance of £65,745.80, largely due to lower Consortium costs and use of Board staff and equipment. The 2023/24 estimates allowed for a deficit budget of £339,254, however, the current predicted outturn position at the year-end was estimated to be a reduced deficit of £297,448.91. It was noted that the deficit may be further impacted by increased electricity costs over the remaining period.

The Finance Manager highlighted that the plant reserve, previously used to cover unexpected expenditure and to smooth the rate, was zero and no funds were to be added in 2024/25. Ideally this would be built up every year to support the major plant purchases, however, this was not possible without a large rate increase.

The current predicted cash reserves at 31st March 2024 were expected to be £647,419.07 (32.23%) of net operating costs which was an improved position to the 2023/24 estimates.

RESOLVED

That the attached management accounts for the period ending 31st December 2023 be approved.

18:3 Cash and Bank Reserves as at 31st December 2023

It was noted that £1,550,760.27 was held across the Board's bank accounts. Four loans remained outstanding totalling £744,135.12.

Officers were in the process of opening accounts with Skipton Building Society to invest some of the Board's funds at a higher interest rate and funds would be transferred as soon as these were opened.

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18:4 Payments over £500

The attached schedule of payments over £500 made since the last meeting was presented for approval.

RESOLVED

That the attached schedule of payments over £500 totalling £608,413.88 be approved.

19. ESTIMATES OF INCOME AND EXPENDITURE 2024/25

The Finance Manager presented the attached Estimates of Income and Expenditure for 2024/25 which proposed a 9% increase in the rate, however, due savings on the long reach excavator discussed under Item 7, this could be reduced to 7%. A 7 %

increase would still give a deficit budget and would allow for reserves of 32.04%, however, it was expected that a 13% increase would be needed the following year. If a 9% increase was set this year the additional funds could be allocated to the Plant Reserve to cover unexpected and future expenses. She pointed out that electricity bills for December were £75,000.

The Senior Operations Manager suggested that the Board could delay replacement of the Spearhead machine currently in for 2025/26 and purchase some spare parts instead to prolong the life of the machine to reduce future replacement costs. With current budgets the Board could not replace like for like so this may be a better option.

It had been suggested to the Chairman that the Board consider reducing its 30% cash reserve policy to 25%. Reserves were over £670,000 and he stated there was a balance to be struck but suggested reserves should not go below £500,000.

Cllr T. Mitchell asked why the Board had a 30% reserve policy. The Finance Manager confirmed this was the accepted industry standard (recommended by ADA and the Board's auditor), the percentage was of net costs. The Board had been below this level in the past and had tried to restore reserves as £600,000 did not go far when considering that the electricity costs for 2023/24 to date equated to an amount equivalent to half of the Board's reserves. Electricity costs were hard to estimate because of the unknown cost of pumping and if the area continued to be affected by flooding, costs would increase. The Board could soon use up the reserves and this did not take into account any additional costs such as breakdowns and manpower.

Cllr T. Mitchell stated that all organisations were facing the same pressures.

Cllr D. Robinson agreed that all bodies were under pressure and was not willing to vote for a 9% increase. He had been Councillor for 13 years and seen ups and downs in costs and Councils had been constricted by limit. He stated it was indefensible to accumulate such levels of reserves in the interest of risk management when other public bodies retained a 2.99% increase and provided education, social care etc.

The Chief Executive stated that the Board was aware of the pressures on other local authorities and had kept rate increases to 2% in previous years and had a 0% increase in the past. However, there was a fundamental change in the environment in which the Board operated; the majority of the Board's expenditure related to man, machine and electricity and there was little scope to manoeuvre and save costs. He emphasised that the quantum of reserves rather than the percentage was very different between councils and the Board and AX was close to not being able to meet its expenditure. IDBs could not borrow to meet expenditure, the only way to raise money was from drainage rates and special levies. IDBs were also not eligible to make a claim for reimbursement of flooding costs under Bellwin which councils were.

Cllr D. Robinson stated that local authorities did not have ability to borrow for day-to-day expenditure and had to hold a referendum for any increase over 2.9%. He felt it unlikely that people would vote for a 9% increase in the current climate. Cllr Robinson stated that inflation was below 5% and there would be a reputational risk to increase the rates by 9%.

Cllr T. Mitchell stated that all organisations could argue they need more, the council also had pressures outside of its control. If the Board was directly accountable to its

electorate/customers, there was no way it would ask for a 9% increase. The Chief Executive stated that the Board was accountable, made up by representatives from the councils and the elected agricultural ratepayers.

Cllr Mrs J. Reed stated that the Council had 41 trees to remove after the last storm, all authorities were in the same game trying to keep the catchment area safe and appropriately pumped. She stated that another 9% increase was not palatable and that the Board needed to take a risk and dip into reserves; something closer to 5% was much more reasonable. Cllr Reed highlighted that last year members were told they wouldn't have to increase the rate further and were now being asked for 9%.

The Finance Manager clarified that last year Officers had proposed a 26% increase but the Board had agreed 20%. She emphasised that the five-year plan which had been presented to the Board (in June 2023) had shown that a 13% increase would be required in 2024/25.

Cllr Reed pointed out that the Board had managed with a lower increase and still reduced the predicted increase. She proposed a 5% increase.

The Finance Manager confirmed that a 9% was an additional £198,713 from last year. All pumping stations were now on a higher tariff and whilst the unit rate should decrease in the coming year, standing charges were expected to rise. The decrease had enabled a reduction from the originally predicted 13%.

In response to the Chief Executive, the Finance Manager confirmed that a 5% increase would result in reserves over 25% this year but would have a knock-on effect going forward.

Mr I. Bint agreed that it may be worthwhile reviewing the reserve policy value but stated that 30% seemed a well-considered and reasonable level. He stated that it was better to have a 30% policy and fall short than reduce to 25% and get false comfort.

It was proposed by Cllr D. Robinson and seconded by Cllr T. Mitchell that the Board increase its rate by 2.99%

The Finance Manager stated that a 2.99% increase would give a 28% reserve £540,000 in 2024/25 but to keep above 25% in following years would require a 15% increase. If maintained, a 2.99% increase each year the Board would run out of funds by 2026/27.

Cllr J. Reed had proposed a 5% increase this was seconded by Mr I. Bint.

The Chairman highlighted that Officers had recommended a 7% increase this year.

Members voted on the initial proposal for a 2.99% increase, with two in favour eleven against.

Members voted on the proposed 5% increase, with seven in favour, five against and one abstention.

RESOLVED

- (a) That the estimates of net income and expenditure of £1,910,097 be approved.
- (b) That the Board increase its rates by 5% for 2024/25. This equated to the following amounts to be raised by means of drainage rates in respect of agricultural land and buildings, special levies on the local charging authorities and estimates of the amount from balances, for the year commencing 1st April 2024:
 - (i) by drainage rates levied in respect of agricultural land and buildings £648,792,
 - (ii) by special levy on North Lincolnshire Council £955,929,
 - (iii) by special levy on Bassetlaw District Council £218,928,
 - (iv) by special levy on East Riding of Yorkshire Council £13,928,
 - (v) by special levy on Doncaster Metropolitan Borough Council £2,041, and
- (c) That the statutory record of levies be made up.
- (d) That the drainage rate for the financial year commencing 1st April 2024 be made and sealed in the total sum of 19.92 pence in the pound.

20. ANY OTHER BUSINESS

None.

CHAIRMAN



Water Management Consortium

Compensation Rates 2023/24

Lindsey Marsh Drainage Board, Isle of Axholme and North Nottinghamshire Water Level Management Board and Trent Valley Internal Drainage Board have agreed to pay, if requested, compensation for injury suffered as a result of the Board's works. This will be paid on the scales listed in 1 and 2 below in respect of annual Summer Maintenance and Winter Maintenance works.

These rates have not been adopted by Doncaster East Internal Drainage Board, any claims for compensation in the Doncaster East area will be considered by the Board.

1. Summer Maintenance

Where the Board travels through standing crops to undertake annual summer maintenance works e.g. weedcutting and flailing operations, compensation will be paid for crop loss per linear metre of damage at the rate shown in the table overleaf.

Compensation will not be payable for access through grassland for Summer Drain Maintenance.

The Board has authorised the operations department to go through standing crops where deemed necessary in the interest of efficiency and to minimise soil structure damage.

2. Winter Maintenance

(a) Crop Loss

Where the Board travels through standing crops to undertake winter maintenance works such as reforming, desilting, etc compensation will be paid for crop loss per acre of damage at the rate shown in the table overleaf.

The rate used to calculate the compensation paid will vary depending on if and when notice of entry has been served as follows:

- Rate 1 - will be paid where notice of entry **has** been served before a field has been drilled or planted.
- Rate 2 - will be paid where notice of entry has **not** been served and entry was between September and February and a field has been cultivated, drilled, and sprayed.
- Rate 3 - will be paid where notice of entry has **not** been served and entry was between March and harvest and a field has been cultivated, drilled, and sprayed.

Where the Board travels through grazing land to undertake winter maintenance compensation will be paid as follows:

- Grazing land £150 per acre.
- Grazing land, reinstatement work £200 per acre.

(b) Permanent Loss of Use of Land

Any width in excess of that which has been reprofiled to the measured width shown on the drain records of the Board, will be paid at the rate of £8,305 per acre for loss of productive land.

Compensation Table (crop loss):

Crop type	Summer Maintenance (Weedcutting/flailing) (per linear metre)	Winter Maintenance (Reforming/desilting)		
		Rate 1 (per acre)	Rate 2 (per acre)	Rate 3 (per acre)
Cereal	0.35	353.60	530.40	707.20
Rapeseed	0.62	312.56	468.84	625.11
Peas	0.45	228.80	343.20	457.60
Beans	0.17	174.68	262.01	349.35
Grain Maize	0.74	376.25	564.38	752.50
Forage Maize	0.71	360.00	540.00	720.00
Cauliflower	1.80	1,804.00	2,706.00	3,608.00
Kale	0.23	231.66	347.49	463.32
Broccoli	1.91	1,911.80	2,867.70	3,823.60
White Cabbage	1.86	1,863.90	2,795.85	3,727.80
Silage	0.67	666.00	999.00	1,332.00
Sugar beet	0.50	499.20	748.80	998.40
Potatoes	2.35	2,346.00	3,519.00	4,692.00
Turnips*	0.39	389.40	584.10	778.80
Carrots*	0.97	968.00	1,452.00	1,936.00
Onions*	0.77	771.38	1,157.06	1,542.75
Beetroot	0.86	859.20	1,288.80	1,718.40

* AX claims will require Board approval.

FOR MEMBERS' INFORMATION ONLY

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL MANAGEMENT BOARD	File Ref:	Agenda Item: 18
	Meeting: Board Meeting Date: 23rd January 2024	
Subject: FINANCE		

Recommendations:

- To review and approve the Management Variance Accounts for the period ending 31st December 2023.
- To note the transfer of budgets
- To note the Board's cash balances and borrowings.
- To approve the schedule of payments over £500 made since the last meeting.

1. Method of Accounting

- 1:1 The costs recorded within the Board's Annual Financial Statements, AGAR and IDB1 forms include both the external costs (money leaving the organisation), but also an element of Absorbed costs, which we allocate to our schemes and work programmes based upon a time mechanism and the rate we apply to an hour charge for a man or a piece of plant.
- 1:2 It has been requested that these absorbed costs be removed from the Board Report Management Accounts and the Annual Estimates, to enable a clearer view of what is actual external costs and directly relatable to the funds the Boards must raise from rating but also those costs that directly affect the Cash Surplus Reserves of the Board.

2. Management Accounts for the Period ending 31st December 2023

- 2:1 The Management Accounts for the 9-month period ending 31st December 2023 is shown below, summarising the variance of actual income and costs to estimates. The report also shows the Annual Budget amounts for information.

The Actual and Budget costs attributed to the Total Annual Maintenance and Cost of Sales Expenditure are after the absorbed costs have been removed.

Any income and expenditure relating to Engineering schemes has been removed and will be reported separately, as the movements on the Engineering schemes (expenditure and income movements) do not directly affect the General Cash Reserves, so this enables us to predict the cash funds position that will be available to the Board for any overspends or to meet any extra-ordinary expenditure that a flooding event may create.

The report is a summary of the main Income and Expenditure headings, a more detailed report of the breakdown of those headings can be found at the end of the finance report.

Isle of Axholme & NNWLMB**Variance to Estimates Report - For the 9 months to 31st December 2023**

	Whole Yr Estimate	31.12.23 Variance	31.12.23 Estimate	31.12.23 Actual
The following income & expenditure is not related to Engineering Schemes				
Total Income including Rates/levy/Consenting Income	1,748,066.00	10,367.47	1,740,304.00	1,750,671.47
Absorption Income relating to costs in Schemes	0.00	29,543.20	0.00	29,543.20
Total Maintenance Costs for Drains/PS/Consenting incl DLO labour	(634,852.00)	(36,789.68)	(309,514.00)	(346,303.68)
Total Supportive expenditure incl Salaries, Plant running, Precept, Admin, IT & Consortium costs	(1,033,424.00)	64,598.77	(777,035.00)	(712,436.23)
	79,790.00	67,719.76	653,755.00	721,474.76
Adjustment to Reserves:				
Prior Yr Costs rated for in current year to add to reserves	(267,111.00)	0.00	0.00	0.00
Planned Addition to Plant Reserves from Rating	0.00	0.00	0.00	0.00
Unrated for Addition to Plant Reserves from Cash General Reserves	0.00	0.00	0.00	0.00
Plant/Vehicle planned net expenditure not occurred in year - held over to Plant reserve	0.00	0.00	0.00	0.00
Funds transferred from Plant Reserve to General Reserves to meet expenditure	0.00	79,447.40	0.00	79,447.40
Adjustments for Balance Sheet Budget Entries				
Fixed Asset Adjustments				
Vehicle additions	(43,000.00)	(41,211.77)	(43,000.00)	(84,211.77)
Vehicle disposals	7,000.00	2,424.37	3,000.00	5,424.37
Plant additions	0.00	(47,193.80)	0.00	(47,193.80)
Plant disposals	0.00	4,560.00	0.00	4,560.00
Loan Capital Adjustment				
PWLB Loan repayments - Existing	(36,636.00)	(0.16)	(36,636.00)	(36,636.16)
PWLB Loan repayments - Future	(12,297.00)	0.00	0.00	0.00
Balance of Income over Expenditure To General Reserves at 31/12/2023	(272,254.00)	65,745.80	577,119.00	642,864.80
Board Funding towards schemes	(67,000.00)	0.00	(67,000.00)	(67,000.00)
Surplus/(deficit) to be taken from General Reserves as at 31st December 2023	(339,254.00)	65,745.80	510,119.00	575,864.80
Unplanned adjustments to Reserves during period:				
Additional Funds Required for Engineering Schemes to be taken from Applied Reserves		0.00		
Engineering/Ops Scheme funds transferred back to General Reserves		0.00		
Surplus/(deficit) to be taken from General Reserves as at 31st December 2023	(339,254.00)	65,745.80	510,119.00	575,864.80

The above shows, that for the period to 31st December 2023, including Scheme Transfers to and from Reserves, resulted in a positive variance for the period of **£65,745.80**.

Notes on other overspends and underspends are included on the detailed report.

2:2 Predicted Outturn of Income and Expenditure for the financial year to 31st March 2024

The 2023/24 Estimates allowed for a deficit budget of **£339,254** where the funds would be met from general reserves.

The agricultural rates and special levies for 2023/24 were increased by 20% to allow for estimated increase in costs during 2023/24, but also to allow for the estimated 2022/23 overspends of £267,111, relating to electric (£206,316) and plant renewals (£60,795), which could not be sustained within the General Reserves.

	31.03.24	31.03.24	Notes
Outturn Report to Increase / decrease general reserves	Annual Approved Budget	Expected Outturn	The Expected Outturn values include the Full year budgets PLUS any overspends (or less any underspends) that are not to be reversed by the end of the financial year
Total Income including Rates/levy/Consenting Income	1,748,066.00	1,760,156.69	Income relating to Apprentice recharge outturn £11,486.71 under . Income relating to Ops manager recharge £19,429 . Sale of scrap £1189.40 over . Investment Income £5,600 over . Agr Rates £2,641 under
Absorption Income relating to costs in Schemes	0.00	29,543.20	The use of own labour & plant in Budgeted schemes benefits the Cash Surplus Position
Total Maintenance Costs for Drains/PS/Consenting	(634,852.00)	(700,352.00)	Consenting costs outturn £3.5k overspend . PS Electric overspend £75k . Stock positive variance £13k
Total Supportive expenditure incl DLO labour, Salaries, Plant running, Precept, Admin, IT & Consortium costs	(1,033,424.00)	(978,076.00)	DLO costs under £40k under . Salary costs over £45k . DLO shared salary costs £8472 Consortium costs £36k under . Plant & Vehicle repairs & fuel £15k Loan interest on loans not taken £17,820
Prior Yr Costs rated for in current year to add to reserves	(267,111.00)	(267,111.00)	This will be an adjustment back to reserves, a planned boost to reserves, no costs will occur in 23/24
Planned Addition to Plant Reserves from Rating	0.00	0.00	Trf to the Plant reserve used to cover planned additions
Transfers from Plant Reserves back to General to cover expenditure	0.00	79,447.40	Use of the plant reserve to cover Plant expenditure
See Transfer of Budgets:			
Additional Funds Required for Plant Reserves to be taken from General Reserves	0.00	0.00	
Adjustments for Balance Sheet Budget Entries			
Fixed Asset Adjustments	(36,000.00)	(117,421.20)	Plant additions/disposals overspend £42,633.80 . Vehicle net additions overspends £38,787.40 . Expenditure met from Plant reserves
Loan Capital Adjustment	(48,933.00)	(36,636.00)	Loan capital on loans not taken £12,297
	(272,254.00)	(230,448.91)	
Board funding to schemes	(67,000.00)	(67,000.00)	
See Transfer of Budgets:			
Additional Funds Required for Engineering Schemes to be taken from Applied Reserves	0.00	0.00	
Engineering/Ops Scheme funds transferred back to General Reserves	0.00	0.00	
Expected Outturn - Increase / (decrease) to General Reserves	(339,254.00)	(297,448.91)	Expected outturn to Cash Reserves

The above Outturn report indicates that, after allowing for the noted expected overspends and savings, this deficit will reduce to **£297,448.91**.

This is an improvement to the estimated deficit position by **£41,805.09**; the majority of this positive outturn is due to the delays in taking the new bank loans (£30,117) plus the use of the Board's man and machine on Engineering schemes (£29,543), which reduces the funds required to be earmarked for schemes and boosts the General reserves. However, these gains are offset by the expected overspend on PS electric of **£75,000**.

Any Outturn deficit must be met from General Reserves.

2:3 Plant reserves

The following report shows the Plant Reserve and the planned movements in the 2023/24 year.

31.03.2024

Plant Reserve

Balance at 01/04/23

*Budget held in
Plant fund* 79,447.40

Earlier Years Budgets - Acquisitions & Disposals made

Van	22/23 amended	Addition	12,829.00
Van	22/23 amended	Disposal	(2,500.00)
Flail	22/23 amended	Addition	37,118.40
Planned budget on Weedbasket - changed to Generator	22/23	Addition	10,000.00
2 Vans	22/23	Addition	27,000.00
Nemo Van PLN7847 FX65 MKU - disposal	22/23	Disposal	(3,000.00)
Nemo Van PLN7848 FX16 KZA - disposal	22/23	Disposal	(2,000.00)

79,447.40 (79,447.40)

0.00

This Years Budgets - Acquisitions & Disposals NOT made so cfwd

0.00

Balance of Plant Reserve cfwd 31/12/23

0.00

Items remaining to be purchased:

Budget

0.00

Predicted Balance of Plant Reserve cfwd 31/03/24

0.00

The balance on the Plant Reserve has been reduced to Zero during the 2023/24 Financial year.

The cost of any planned purchases in later financial years will be required to be rated for in that year.

2:4 General Reserves – Surplus Cash

The General Reserves shows the equity of the Board, and these funds are made up of both cash and non-cash assets/liabilities, such as any fixed assets the Board holds in its balance sheet.

Within those General reserves we identify the cash element so that we can ensure we have sufficient funds in the form of cash to meet our everyday expenditure and keep enough in reserve to enable the Board to meet any unplanned expenditure caused by an increase in

costs or a flooding event.

The Surplus Cash element of the Reserves is after we have taken account of any other Reserves the Board holds for specific future expenditure, such as Plant Reserves or Capital Receipts Unapplied Reserves.

It is this Surplus Cash reserve we aim to hold a reserve of 30% of Net Operating Costs. Whilst 30% is the Board's policy, we must also take note of the monetary amount to ensure that this is also sufficient.

The predicted outturn for the Surplus Cash at 31st March 2024 is as follows:

Cash Position at 1st April 2023	£677,756.98
Add: Funds in year to be held in the Plant Reserves for future use	£0.00
Add: Costs rated for in 23/24 occurring in 2022/23 included in Predicted outturn	£267,111.00
Add: Predicted Outturn for 23/24	<u>-£297,448.91</u>
Predicted Cash Position at 31st March 2024	£647,419.07
Deduct: Predicted Plant Reserve Value at 31st March 2024	<u>£0.00</u>
Predicted Surplus Cash Position at 31st March 2024 - for general use	<u>£647,419.07</u>
Surplus cash as a % of Net Operating Costs	32.23%
<i>Surplus Cash Position as predicted following 22/23 update</i>	<i>£605,614.00</i>
<i>Surplus Cash Position % as predicted following 22/23 update</i>	<i>29.54%</i>

2:5 The Balance Sheet as at 31st December 2023 is also attached for information:

Isle of Axholme and North Nottinghamshire

Balance Sheet Report

All Values are shown in	Pound Sterling	Selected Period	9	ending	31/12/2023
		<u>Current Year</u>			<u>Previous Year</u>
FIXED ASSETS					
PLANT & EQUIPMENT		559948.48			512754.68
MOTOR VEHICLES		128661.99			47891.72
TOTAL FIXED ASSETS		<u>688610.47</u>			<u>560646.40</u>
CURRENT ASSETS					
BANK ACCOUNT		1550760.27			1977979.10
STOCK		60975.62			55928.49
DEBTORS CONTROL ACCOUNT		10202.63			9654.13
RATES DEBTORS ACCOUNT		42658.49			2924.17
OTHER DEBTORS		2025.59			1108.18
TOTAL CURRENT ASSETS		<u>1666622.60</u>			<u>2047594.07</u>
CURRENT LIABILITIES					
TRADE CREDITORS & SUPPLIER RETENTIONS		145330.61			166451.59
OTHER CREDITORS		2670.06			980.05
ACCRUALS					4275.00
VAT LIABILITY		(44505.47)			(43778.10)
PAYE CONTROLS		8946.16			7180.28
LOANS					36636.16
DEFERRED INCOME & COMMUTED SUMS		3700.86			63382.62
TOTAL CURRENT LIABILITIES		<u>116142.22</u>			<u>235127.60</u>
LONG TERM LIABILITIES					
LOANS DUE AFTER ONE YEAR		744135.12			744135.12
TOTAL LONG TERM LIABILITIES		<u>744135.12</u>			<u>744135.12</u>
NET ASSETS		<u>1494955.73</u>			<u>1628977.75</u>
RESERVES:					
EARMARKED					
PLANT RESERVES					79447.40
ENGINEERING PROJECTS RESERVE		296858.60			1091898.25
TOTAL EARMARKED		<u>296858.60</u>			<u>1171345.65</u>
CURRENT PERIOD SURPLUS / (DEFICIT)		(134022.02)			210630.00
P & L RESERVES		1332119.15			247002.10
TOTAL UN-EARMARKED		<u>1198097.13</u>			<u>457632.10</u>
NON-DISTRIBUTABLE					
TOTAL NON-DISTRIBUTABLE					
TOTAL RESERVES		<u>1494955.73</u>			<u>1628977.75</u>

2:6 Engineering Schemes

In addition to the income and expenditure that reduces or improves the general reserves, the Board also incurs expenditure in relation to Engineering Schemes.

Due to the nature of those schemes the life of the project can take place over a number of years and therefore any funds are held separately to those of the General Reserve to ensure that these funds are available when the expenditure is required.

A summary of the movement on the Scheme reserves is detailed below for the period to 31st December 2023.

Engineering Earmarked funds	Current Year
Balances at 1st April 2023	1,091,898.25
Board funding as agreed in the Estimates	67,000.00
Engineering Income Received	60,000.00
Loan Funding received	0.00
Funded from reserves	0.00
Engineering Expenses paid on Recharge project	(922,039.65)
	<hr/>
Balances at 31st December 2023	296,858.60

Isle of Axholme and North Nottinghamshire Engineering Projects Report

<u>Project</u>	<u>Remaining Balances in project</u>
AX16014 South Street Pumping Station Improvements	£73,315.62
AX16019 Kelfield Pumped Catchment - whole project	£31,822.55
AX16025 Stealgoose / Folly Drain	£12,844.38
AX18001 Southfield Pumping Station refurbishment	£10,121.49
AX19301 Trentside Pumping Station Study	£4,362.34
AX19305 Wiseton Pumping Station Refurbishment	£78,219.56
AX20303 Telemetry replacement	£2,022.99
AX20305 Heckdyke, Four Bridges PS & Langholme	£29,918.64
AX20306 South Street PS (Museum) Alarms	£19,764.32
AX20307 Common Carr PS Emergency Repairs	£6,004.58
AX20504 Occupation Lane Drain	£21,939.85
AX21303 Pumping Station Renewal Reserve	£60,000.00
AX21304 Cow Lane PS Surge Chamber Covers & Penstock Repairs	£29,954.82
AX21504 Carr Dyke Flood Relief Scheme	£39,328.19
AX21505 Wrays Drain, Crowle	-£280,643.61
AX22305 Drain Head (Snow Sewer) PS Refurbishment	£78,591.54
AX22403 Mother Drain SSSi Culvert Misterton Investigations	£2,250.48
AX22451 Asset renewals & refurbishments	£4,656.38
AX23302 Pumping Station Emergency Repairs	£23,797.03
AX23305 Gringley & Scaftworth	£28,000.00
AX23306 Derrythorpe Pumping Station	£7,346.81
AX23600 Barn Owl Boxes	£1,340.64
AX23601 Mink Control	£3,000.00
AX23801 Drainage Investigations	£8,900.00
	<hr/>
	£296,858.60

3 Transfer of Budgets for Approval

3:1 Details regarding the specific schemes and the need for any transfers will be discussed and approved under the Asset Renewals and Refurbishments or under Operations.

3:2 For transparency, a schedule of such transfers will be provided at each Board meeting.

Isle Of Axholme & North Nottinghamshire WLMB

Movement on reserves - Engineering Projects

Year to 31st March 2024 - Approval at January 2024 Board Meeting

Below are listed the transfers occurring in the year to 31st March 2024 for the Board's consideration and approval.

Engineering Projects - remove balances from projects Balance trf

0.00

Engineering Projects overspent

0.00

Proposed Funding applied from "bucket" scheme funds

0.00

0.00

Operations/PS Projects underspent

Net funds transferred to/(from) General Reserves

0.00

Other Movements to be approved

AX16019	Kelfield Pumped Catchment	20,000.00
AX18001	The above to be transferred from Southfield Ps Refurbishment	<u>-20,000.00</u>
AX23306	Derrythorpe PS Weedscreen reps	25,000.00
AX22451	The above to be transferred from Asset renewals & refurbishments	<u>-25,000.00</u>

4. Cash and Bank Reserves as at 31st December 2023

4:1 Schedule of Balances

	<i>Amount</i>	<i>Interest Rate</i>
HSBC Current	£251,500.02	0.00%
HSBC BMM Account	£503,239.48	1.98%
Santander Bank	£300,222.78	1.04%
Beverley Building Society	£4,825.20	1.75%
Monmouthshire Building Society	£490,813.14	1.25%
Cash	£159.65	0.00%
Total	<u>£1,550,760.27</u>	

4:2 External Borrowing

The following annuity loans are outstanding with the Public Works Loan Board:

<i>District / Loan Number</i>	<i>Loan Amount</i>	<i>Year Commenced</i>	<i>Period (years)</i>	<i>Interest Rate</i>	<i>Balance Outstanding</i>
Crowle 504464	£350,000.00	2015	20	2.930%	£233,800.29
Southfield 506344	£250,000.00	2022	20	2.900%	£235,829.40
Kelfield 506340	£50,000.00	2022	20	2.900%	£47,165.88
South Street 506342	£241,000.00	2022	20	2.900%	£227,339.55
				Total	<u>£744,135.12</u>

5. Payments over £500

5:1 A schedule of payments over £500 made by the Board since the last meeting is attached for approval.

**Schedule of Payments over £500 submitted to the Isle of Axholme and North Nottinghamshire
Water Level Management Board on 23rd January 2024**

Trans Date	Account	Narrative	Payment Value £	Notes
06/11/2023	Scottish Hydro Electric	PP/SCOT001	714.56	Electricity
09/11/2023	Net Wages	PAYE & Pension Payments	19,415.05	
10/11/2023	ADC East Anglia Limited	PP/ADCE001	23,520.00	Desilting works at Derrythorpe & Southfield PS
10/11/2023	A P S Movements	PP/APSM001	810.00	
10/11/2023	TC Harrison JCB	PP/HARR001	653.38	
10/11/2023	North Lincs Engineering Ltd	PP/NLEN001	12,976.85	Repairs to diesel engines at Drain Head PS
10/11/2023	Eco Power Civil Engineering	PP/WEST001	12,029.60	New concrete slab at former Black Dyke PS
16/11/2023	Net Wages	PAYE & Pension Payments	4,983.16	
17/11/2023	Alfred Bagnall & Sons (East Midlands) Ltd	PP/BAGN001	8,724.00	Blasting & painting at Southfield PS
17/11/2023	Lindsey Marsh Drainage Board	PP/LMDB001	41,451.63	Consortium recharges Oct 23
17/11/2023	Services Machinery Trucks	PP/SERV001	2,874.00	
20/11/2023	Woldmarsh Producers Ltd	PP/WOLD001	10,029.42	Fuel and materials
20/11/2023	Scottish Hydro Electric	PP/SCOT001	1,607.42	Electricity
20/11/2023	P.A.Y.E.	PAYE & Pension Payments	10,372.37	
23/11/2023	Pension Fund	NEST	2,381.43	
24/11/2023	Burn Fencing Ltd	PP/BURN001	4,188.00	New gate at Southfield PS
24/11/2023	Chemsafe (Yorks) Ltd	PP/CHEM001	570.00	
24/11/2023	Chronicle Publications Ltd	PP/CHRO001	856.80	
24/11/2023	PBS Construction (North East) Ltd	PP/PBSC001	66,033.30	Civil works at Wrays Drain Relief Scheme
01/12/2023	AIM Electrical Services Ltd	PP/AIME001	801.10	
01/12/2023	Alfred Bagnall & Sons (East Midlands) Ltd	PP/BAGN001	2,400.00	Internal decoration at Kelfield PS
01/12/2023	Doncaster East Internal Drainage	PP/DEIB001	1,452.35	Shared DLO employee costs Oct 23
01/12/2023	J Roberts Design Ltd	PP/ROBE001	677.28	
04/12/2023	Public Works Loan Board	PWLB PW504464	11,624.87	Public works loan repayment and interest
07/12/2023	Scottish Hydro Electric	PP/SCOT001	3,159.70	Electricity
07/12/2023	Net Wages	PAYE & Pension Payments	14,501.43	
08/12/2023	H E Brinkley Ltd	PP/BRIN001	2,835.00	Office rental
08/12/2023	Chandlers Farm Equipment	PP/CHAN001	710.02	
08/12/2023	Inter-Lec Ltd	PP/INTL001	1,986.00	Investigations at various pumping stations
08/12/2023	Steelwrist UK Limited	PP/STEE001	968.90	
08/12/2023	Sub Surface North East Ltd	PP/SUBS001	6,166.52	Ground investigation at South Street PS
08/12/2023	Eco Power Civil Engineering	PP/WEST001	15,793.00	Civil engineering works at Southfield PS
13/12/2023	Andrews Sykes	PP/ANDR001	4,817.58	Plant rental - mobile pump
13/12/2023	A P S Movements	PP/APSM001	600.00	
13/12/2023	H Mell & Son Services Ltd	PP/MELL001	3,244.99	Installation of dam boards at Southfield PS
20/12/2023	Merlin Generators Limited	PP/MERL001	9,000.00	New JCB three phase generator
21/12/2023	Net Wages	PAYE & Pension Payments	5,106.06	
22/12/2023	Fisher German LLP	PP/FISH003	720.00	
22/12/2023	Inter-Lec Ltd	PP/INTL001	2,460.00	Repairs at various pumping stations
22/12/2023	Lindsey Marsh Drainage Board	PP/LMDB001	40,758.29	Consortium recharges Nov 23
22/12/2023	Maris Pumps Ltd	PP/MARI001	666.00	
22/12/2023	North Lincs Engineering Ltd	PP/NLEN001	9,210.26	Refit pump at Kelfield PS
22/12/2023	Services Machinery Trucks	PP/SERV001	1,242.86	
22/12/2023	Towergate Risk Solutions	PP/TOWE001	518.42	

22/12/2023	P.A.Y.E.	PAYE & Pension Payments	11,903.86	
22/12/2023	Pension Fund	NEST	2,703.86	
27/12/2023	Total Energies	PP/TOTG001	1,270.01	Electricity
27/12/2023	Total Energies	PP/TOTG001	3,672.95	Electricity
27/12/2023	Total Energies	PP/TOTG001	10,040.43	Electricity
27/12/2023	Total Energies	PP/TOTG001	3,663.18	Electricity
27/12/2023	Total Energies	PP/TOTG001	15,538.96	Electricity
27/12/2023	Total Energies	PP/TOTG001	22,496.73	Electricity
27/12/2023	Total Energies	PP/TOTG001	876.77	Electricity
27/12/2023	Total Energies	PP/TOTG001	11,813.10	Electricity
27/12/2023	Total Energies	PP/TOTG001	4,453.67	Electricity
28/12/2023	Total Energies	PP/TOTG001	1,419.46	Electricity
28/12/2023	Total Energies	PP/TOTG001	3,542.73	Electricity
28/12/2023	Total Energies	PP/TOTG001	11,536.96	Electricity
28/12/2023	Total Energies	PP/TOTG001	3,929.77	Electricity
28/12/2023	Total Energies	PP/TOTG001	11,692.85	Electricity
28/12/2023	Total Energies	PP/TOTG001	18,618.63	Electricity
28/12/2023	Total Energies	PP/TOTG001	851.43	Electricity
28/12/2023	Total Energies	PP/TOTG001	13,281.73	Electricity
28/12/2023	Total Energies	PP/TOTG001	5,096.86	Electricity
29/12/2023	SMS Energy Services Ltd	PP/SMSE001	1,350.00	Electricity meter operator charge
08/01/2024	PBS Construction (North East) Ltd	PP/PBSC001	83,048.34	Wrays Drain Relief Scheme
	Total		608,413.88	

For data protection purposes some information may be excluded from this report, for example where payments have been made to individuals.

6. Management Variance Accounts detailed report

Isle of Axholme & NNWLMB

Variance to Estimates Report - For the 9 months to 31st December 2023

	Whole Yr Estimate	31.12.23 Variance	31.12.23 Estimate	31.12.23 Actual	Notes
INCOME					
Where the Income variance is negative this shows that the income received is less than estimated for					
The following income is not related to Engineering Schemes					
Agricultural drainage rates	620,492.00	(2,641.68)	620,492.00	617,850.32	
Special levies	1,090,596.00	0.00	1,090,596.00	1,090,596.00	
Rental, wayleaves & grazing income	7,124.00	(668.97)	7,079.00	6,410.03	Rental for Fisheries not raised
Income from PSCAs	0.00	0.00	0.00	0.00	
Income from rechargeable works	0.00	1,610.38	0.00	1,610.38	
Income from recharge of disbursements	0.00	405.00	0.00	405.00	Income matched to expenditure
Income from consenting	10,500.00	248.63	10,103.00	10,351.63	Surface Water £8421.63
Contributions to PS expenditure	928.00	0.00	0.00	0.00	
Contributions to Drain Maintenance expenditure	0.00	0.00	0.00	0.00	
Contributions to other costs	16,426.00	5,451.40	11,518.00	16,969.40	Contributions towards Ops Manager £13,759
Deferred income, commuted sums & contributions	0.00	0.00	0.00	0.00	
Other income	0.00	1,189.40	0.00	1,189.40	Sale of Scrap
Investment interest	2,000.00	4,773.31	516.00	5,289.31	
TOTAL INCOME - not including absorption income	1,748,066.00	10,367.47	1,740,304.00	1,750,671.47	Positive Variance on Monetary Income
Absorption Income - offset to costs					
Own use of plant recharged (absorption)	221,985.00	(28,968.00)	204,962.00	175,994.00	
Drains Maintenance Absorbed Plant	(218,909.00)	50,253.50	(202,764.00)	(152,510.50)	
PS Maintenance Absorbed Plant	(3,076.00)	(12,740.50)	(2,198.00)	(14,938.50)	
PSCA Works Absorbed Plant	0.00	0.00	0.00	0.00	
Recharge Works Absorbed Plant	0.00	(461.50)	0.00	(461.50)	
Own use of plant recharged (absorption) to Schemes	0.00	8,083.50	0.00	8,083.50	Use of own plant within schemes improves the General Surplus Cash Position of the Board. Agrees to Project report for Schemes
DLO Own use of labour recharged (absorption)	272,142.00	(95,270.24)	228,445.00	133,174.76	
Drains Maintenance Absorbed DLO Labour	(244,399.00)	123,345.39	(209,846.00)	(86,500.61)	
PS Maintenance Absorbed DLO Labour	(27,743.00)	(5,528.11)	(18,599.00)	(24,127.11)	
PSCA Absorbed DLO Labour	0.00	0.00	0.00	0.00	
Recharge Works Absorbed DLO Labour	0.00	(1,087.34)	0.00	(1,087.34)	
Own use of labour recharged (absorption) to Schemes	0.00	21,459.70	0.00	21,459.70	Use of own DLO labour (£17,160.37) & OPS manager labour (£4,299.33) within schemes improves the General Surplus Cash Position of the Board.
TOTAL INCOME - including absorption income in schemes	1,748,066.00	39,910.67	1,740,304.00	1,780,214.67	Positive Variance on Income - will increase General Cash Reserves. Mainly due to use of own labour & plant on Schemes

Isle of Axholme & NNWLMB

Variance to Estimates Report - For the 9 months to 31st December 2023

	Whole Yr Estimate	31.12.23 Variance	31.12.23 Estimate	31.12.23 Actual	Notes
EXPENDITURE					
Where the expenditure variance is negative this shows that the expenditure is more than estimated for					
MAINTENANCE & DEVELOPMENT EXPENDITURE					
Drain maintenance expenditure	68,713.00	10,053.91	41,887.00	31,833.09	{ Underspend on contractors to date
Pumping station expenditure	552,139.00	(57,076.44)	257,997.00	315,073.44	{ Electric o/s £46,754 . Stocks overspend £3,483 . Insurance £3,173
PSCA Recharge expenditure	0.00	0.00	0.00	0.00	{
Recharge expenditure	0.00	(109.77)	0.00	109.77	{ External costs in Recharge Income
Consenting time expenditure	14,000.00	(2,549.14)	9,630.00	12,179.14	{ Note: Consenting costs higher resulting in lower Consortium costs
Disbursement Costs	0.00	(405.00)	0.00	405.00	
Cost of goods sold & stock variances	0.00	13,296.76	0.00	(13,296.76)	Stocktake variances
TOTAL MAINTENANCE & DEVELOPMENT EXPENDITURE	634,852.00	(36,789.68)	309,514.00	346,303.68	Negative Variance on Maintenance & Development Expenditure - will decrease General Cash Reserves
SUPPORTIVE EXPENDITURE					
DLO costs	344,508.00	50,545.11	263,629.00	213,083.89	Apprentice left lower costs. Ops foreman vacancy was briefly unfilled
Other direct expenses	2,450.00	(3,695.80)	2,085.00	5,780.80	Inc share of DEIDB Operative £3,947.75
Environment Agency precept	60,619.00	0.75	45,465.00	45,464.25	Final amount due of £15,154.75 paid in Jan 24
Support & establishment costs	583,475.00	17,579.89	441,655.00	424,075.11	{ Salaries overspend £37,313 OPS manager salary not incl in estimates. Consortium lower £31,367 Plant/vehicle running £14,829 IT £6,444
Finance costs	42,072.00	142.00	23,901.00	23,759.00	{
Depreciation costs	0.00	0.00	0.00	0.00	This is a non-monetary accounting adjustment.
Bad debt costs	0.00	0.00	0.00	0.00	
Biodiversity & environmental costs	300.00	26.82	300.00	273.18	
TOTAL SUPPORTIVE EXPENDITURE	1,033,424.00	64,598.77	777,035.00	712,436.23	Negative Variance on Supportive Expenditure - will decrease General Cash Reserves
TOTAL EXPENDITURE	1,668,276.00	27,809.09	1,086,549.00	1,058,739.91	Negative Variance on Total Expenditure - will decrease General Cash Reserves
	79,790.00	67,719.76	653,755.00	721,474.76	
EXCEPTIONAL INCOME	0.00	6,542.87	0.00	6,542.87	This is a non-monetary accounting adjustment
INCOME OVER EXPENDITURE	79,790.00	74,262.63	653,755.00	728,017.63	Overall Positive Variance on Income over Expenditure - will increase General Cash Reserves

Isle of Axholme & NNWLMB
Variance to Estimates Report

	Whole Yr Estimate	31.12.23 Variance	31.12.23 Estimate	31.12.23 Actual	
INCOME OVER EXPENDITURE	79,790.00	74,262.63	653,755.00	728,017.63	
ADJUSTMENTS TO THE FINANCIAL STATEMENTS TO ARRIVE AT THE ESTIMATES VALUES					
ADJUSTMENTS FOR NON MONETARY ITEMS					
Remove the effects of Depreciation costs	0.00	0.00	0.00	0.00	This is a non-monetary accounting adjustment
Remove the effects of Profit on Disposal - exception income	0.00	(6,542.87)	0.00	(6,542.87)	This is a non-monetary accounting adjustment
	79,790.00	67,719.76	653,755.00	721,474.76	
ADJUSTMENTS FOR BALANCE SHEET ENTRIES					
Adjustments for Reserves Movements					
Prior Yr Costs rated for in current year to add to reserves	267,111.00	0.00	0.00	0.00	
Add the intended transfer to Plant Renewals Fund -trf in reserves (rated for)	0.00	0.00	0.00	0.00	BS32
Additional Transfer of funds from Cash Reserves to meet Plant Renewals	0.00	0.00	0.00	0.00	
Plant/Vehicle planned net expenditure not occurred in year - held over to Plant reserve	0.00	0.00	0.00	0.00	Budgets held in Plant Reserves BS32
Funds transferred from plant reserve back to general reserves to meet expenditure	0.00	(79,447.40)	0.00	(79,447.40)	£0 funds remaining in Plant reserves - See Plant Note & BS31
	267,111.00	(79,447.40)	0.00	(79,447.40)	
Fixed Asset Adjustments					
Motor additions					
Toyota Proace FV23UUD	0.00	12,828.53	0.00	12,828.53	Funds held in 21/22 plant reserve £12,829
Toyota Proace FV23WCU	0.00	12,828.53	0.00	12,828.53	Funds held in 22/23 plant reserve £27k
Toyota Proace FV23WCR	0.00	12,828.53	0.00	12,828.53	
Isuzu D-Max FY23WEH	28,000.00	1,365.17	28,000.00	29,365.17	16/06/2023
Toyota Proace City Van Active FV73 NNM	15,000.00	1,361.01	15,000.00	16,361.01	10/11/2023
	43,000.00	41,211.77	43,000.00	84,211.77	BS51
Vehicle disposals					
new disposals list					
Mitsubishi YP13 TWE	0.00	(2,832.67)	0.00	(2,832.67)	Funds held in 21/22 plant reserve £2.5k. Sold 7/6/23
Nemo Van PLN7847 FX65 MKU	0.00	(870.33)	0.00	(870.33)	Funds held in 22/23 plant reserve £3k. Sold 7/6/23
Nemo Van PLN7848 FX16 KZA	0.00	(875.76)	0.00	(875.76)	Funds held in 22/23 plant reserve £2k. Sold 7/6/23
Ford Ranger PLN7849 YM16 PGE	(4,000.00)	0.00	0.00	0.00	
Citroen Nemo YT63 PKF	(3,000.00)	2,154.39	(3,000.00)	(845.61)	07/06/2023
	(7,000.00)	(2,424.37)	(3,000.00)	(5,424.37)	BS52
Plant additions					
New additions - list					
McConnel Flail PLN7866A	0.00	39,693.80	0.00	39,693.80	Funds held in plant reserve £37,118.40 - purch 04/12/23
JCB 3-phase generator	0.00	7,500.00	0.00	7,500.00	Funds held in plant reserve £10k - 07/12/23
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	47,193.80	0.00	47,193.80	BS41
Plant disposals					
new disposals list					
Chieftan Loader trailer PLN7838		(4,560.00)	0.00	(4,560.00)	Planned to be disposed of in 22/23. Sold 06/07/23
		0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	(4,560.00)	0.00	(4,560.00)	BS42
Loan Capital Adjustment					
PWLB Loan repayments - Existing	36,636.00	0.16	36,636.00	36,636.16	
PWLB Loan repayments - Future	12,297.00	0.00	0.00	0.00	
	48,933.00	0.16	36,636.00	36,636.16	BS23
Non I&E (Costs) & Income	352,044.00	1,973.96	76,636.00	78,609.96	
Variance at 31/12/2023	(272,254.00)	65,745.80	577,119.00	642,864.80	
Planned Board Funding towards schemes	(67,000.00)	0.00	(67,000.00)	(67,000.00)	
Surplus/(deficit) to be taken from General Reserves as at 31st December 2023	(339,254.00)	65,745.80	510,119.00	575,864.80	
Unplanned adjustments to Reserves during period:					
See Transfer of Budgets:					
Additional Funds Required for Engineering Schemes to be taken from Applied Reserves		0.00			
Engineering/Ops Scheme funds transferred back to General Reserves		0.00			
Surplus/(deficit) to be taken from General Reserves as at 31st December 2023	(339,254.00)	65,745.80	510,119.00	575,864.80	

Mrs N. Hind FCCA
Finance Manager

Isle of Axholme & North Notts Water Level Management Board

Estimate 5 Year Summary

Year

Scheme Income / Expenditure - Earmarked funds

Board Contribution to Schemes from Rating Income -Per Estimates

Balance Sheet Income or Expenditure

Plant Renewals (Additions less disposals)
 Plant Reserves - future funds
 Plant renewals (not purchased in planned year but will occur in later year)
 Plant Renewals Funded from Plant Reserve & replace
 Plant renewals (to be funded out of plant reserves as funds held over)
 Loan Capital Repayments - existing
 Loan Capital Repayments - future loans

Expenditure:

Production & Activity Costs & Cost of Sales

Pumping Station Costs - external costs only
 Pumping Station Costs - additional electricity costs for 22/23
 Drain Maintenance External costs (Materials/Contractors/Compensation)
 PSCA Works - external costs only
 Recharge Works - external costs only
 Disbursement Costs
 Consenting Costs
 DLO Wages
 DLO Costs

Supportive Expenditure

Plant Running Costs
 Support & Establishment Costs
 Salaried staff costs
 Finance & Bank Charges
 Loan Interest Repayments - existing
 Loan Interest Repayments - future loans
 Other costs
 EA Precept

Total Expenditure plus contributions to schemes

Income

Other Income
 PSCA Recharges
 Other Recharges
 Disbursement Income
 Consenting Income
 Commuted Sums
 DLO & Plant costs absorbed into Schemes

Total Income

To be funded by Rates & Levy

Agricultural Rates Income
 Special Levy Income

Net Surplus/(Deficit)

Agricultural Annual Values
 Special Levy Annual Values
 Rateable Annual Values

Rate p/£
 Rate % Increase

Loan debt

Loan debt - existing loans
 Loan debt - potential new loans

Total Loan debt

Loan debt as a % of Rateable Income

Cash Reserves

Cash Balances at 31/3 after adjustments

Current Year potential variances

Plant Reserve (rated for) - to be deducted from cash balance reserves

Net Capital receipts - to be deducted from cash balance reserves

Surplus Operating Cash

Net Operating costs

Total Cash as % of Operating costs

Surplus Operating Cash as % of Operating costs

NB IOA Have a reserve Policy to cover unexpected costs of a minimum of 30%

	Actual 2022/23	Estimate 2023/24	Estimate 2024/25	Estimate 2025/26	Estimate 2026/27	Estimate 2027/28	Estimate 2028/29
			1	2	3	4	5
Board Contribution to Schemes from Rating Income -Per Estimates	169,700	67,000	93,000	123,000	107,000	123,000	163,000
Balance Sheet Income or Expenditure							
Plant Renewals (Additions less disposals)	220,485.70	36,000	210,000	196,500	238,000	225,000	227,500
Plant Reserves - future funds	155,795.14	60,795	0	0	0	0	0
Plant renewals (not purchased in planned year but will occur in later year)	32,000.00						
Plant Renewals Funded from Plant Reserve & replace	-222,865.30	-79,447.40	0	0	0	0	0
Plant renewals (to be funded out of plant reserves as funds held over)	0.00	79,447.40					
Loan Capital Repayments - existing	25,660.85	36,636	37,711	38,818	39,957	41,129	42,336
Loan Capital Repayments - future loans	0.00	12,297	0	16,483	25,595	42,727	50,881
	211,076.39	145,728	247,711	251,801	303,552	308,856	320,717
Expenditure:							
Production & Activity Costs & Cost of Sales							
Pumping Station Costs - external costs only	330,631.58	552,139	505,076	519,834	535,025	550,661	566,756
Pumping Station Costs - additional electricity costs for 22/23		206,316	0				
Drain Maintenance External costs (Materials/Contractors/Compensation)	11,095.26	68,713	66,363	68,022	69,723	71,466	73,253
PSCA Works - external costs only	0.00	0.00	0	0.00	0.00	0.00	0.00
Recharge Works - external costs only	0.00	0.00	0	0.00	0.00	0.00	0.00
Disbursement Costs	2,801.99	0	0	0	0	0	0
Consenting Costs	15,262.81	14,000	19,638	20,129	20,632	21,148	21,677
DLO Wages	301,176.28	332,208	340,853	349,375	358,110	367,063	376,239
DLO Costs	9,698.04	12,300	11,667	11,959	12,258	12,564	12,877
	670,665.96	1,185,676	943,597	969,319	995,748	1,022,902	1,050,802
Supportive Expenditure							
Plant Running Costs	179,694.76	160,200	152,160	155,965	159,864	163,862	167,959
Support & Establishment Costs	294,800.07	388,773	391,615	407,271	422,656	453,676	470,697
Salaried staff costs	34,343.69	34,802	104,658	104,658	109,958	112,707	115,524
Finance & Bank Charges	1,749.01	1,800	1,840	1,886	1,932	1,980	2,029
Loan Interest Repayments - existing	15,705.17	22,452	21,377	20,271	19,132	17,959	16,752
Loan Interest Repayments - future loans	0.00	17,820	0	29,840	43,421	69,527	76,909
Other costs	4,076.73	2,450	21,116	21,644	22,186	22,740	23,309
EA Precept	60,619.00	60,619	60,619	60,619	60,619	60,619	60,619
	590,988.43	688,916	753,385	804,772	839,768	903,070	933,798
Total Expenditure plus contributions to schemes	1,642,430.78	2,087,320	2,037,693	2,148,892	2,246,068	2,357,828	2,468,317
Income							
Other Income	-11,739.17	-9,124	-23,125	-23,528	-23,941	-24,364	-24,799
PSCA Recharges	0.00	0	0	0	0	0	0
Other Recharges	-16,897.08	-17,354	-29,471	-30,159	-30,864	-31,587	-32,328
Disbursement Income	-2,801.99	0	0	0	0	0	0
Consenting Income	-35,081.28	-10,500	-10,000	-10,250	-10,506	-10,769	-11,038
Commuted Sums	0.00	0	0	0	0	0	0
DLO & Plant costs absorbed into Schemes	-189,375.62	0	0	0	0	0	0
Total Income	-255,895.14	-36,978	-62,596	-63,937	-65,311	-66,720	-68,165
To be funded by Rates & Levy	1,386,535.64	2,050,342	1,975,097	2,084,955	2,180,757	2,291,108	2,400,152
Agricultural Rates Income	-517,076.12	-620,492	-673,543	-734,124	-800,241	-824,343	-849,096
Special Levy Income	-900,419.00	-1,090,596	-1,236,258	-1,347,450	-1,468,804	-1,513,041	-1,558,475
	-1,417,495.12	-1,711,088	-1,909,801	-2,081,574	-2,269,045	-2,337,384	-2,407,571
Net Surplus/(Deficit)	30,959.48	-339,254	-65,296	-3,381	88,288	46,276	7,419
Agricultural Annual Values	3,274,686	3,270,907	3,256,984	3,256,984	3,256,984	3,256,984	3,256,984
Special Levy Annual Values	5,695,252	5,749,054	5,978,038	5,978,038	5,978,038	5,978,038	5,978,038
Rateable Annual Values	8,969,938	9,019,961	9,235,022	9,235,022	9,235,022	9,235,022	9,235,022
Rate p/£	15.81	18.97	20.68	22.54	24.57	25.31	26.07
Rate % Increase	4.00%	20.00%	9.00%	9.00%	9.00%	3.00%	3.00%
Loan debt							
Loan debt - existing loans	780,771.28	744,135	706,424	667,606	627,649	586,520	544,184
Loan debt - potential new loans	0.00	756,703	0	830,517	1,304,922	1,474,195	1,423,314
Total Loan debt	780,771.28	1,500,838	706,424	1,498,123	1,932,571	2,060,715	1,967,498
Loan debt as a % of Rateable Income	55.08%	87.71%	36.99%	71.97%	85.17%	88.16%	81.72%
Cash Reserves							
Cash Balances at 31/3 after adjustments	757,204.38	605,614	582,123	578,742	667,030	713,306	720,725
Current Year potential variances		41,805					
Plant Reserve (rated for) - to be deducted from cash balance reserves	79,447.40	0	0	0	0	0	0
Net Capital receipts - to be deducted from cash balance reserves	0.00	0	0	0	0	0	0
Surplus Operating Cash	677,756.98	647,419	582,123	578,742	667,030	713,306	720,725
Net Operating costs	1,386,535.64	2,050,342	1,975,097	2,084,955	2,180,757	2,291,108	2,400,152
Total Cash as % of Operating costs	54.61%	31.58%	29.47%	27.76%	30.59%	31.13%	30.03%
Surplus Operating Cash as % of Operating costs	48.88%	31.58%	29.47%	27.76%	30.59%	31.13%	30.03%

Local Authority

North Lincolnshire Council
 East Riding of Yorkshire Council
 Doncaster Metropolitan BC
 Bassetlaw District Council
 Newark & Sherwood District Council

Payable Levy	Payable Levy	Payable Levy	Payable Levy	Payable Levy	Payable Levy	Payable Levy
£752,687	£909,210	£992,400	£1,081,658	£1,179,074	£1,214,586	£1,251,057
£11,054	£13,264	£14,459	£15,760	£17,179	£17,696	£18,228
£1,620	£1,944	£2,119	£2,309	£2,517	£2,593	£2,671
£135,058	£166,178	£227,280	£247,722	£270,033	£278,166	£286,518
£0	£0	£0	£0	£0	£0	£0
£900,419	£1,090,596	£1,236,258	£1,347,449	£1,468,803	£1,513,041	£1,558,474

Increase in Levy Payable

North Lincolnshire Council
 East Riding of Yorkshire Council
 Doncaster Metropolitan BC
 Bassetlaw District Council
 Newark & Sherwood District Council

Overall Increase from 2021/22 to 2022/23	Overall Increase from 2022/23 to 2023/24	Overall Increase from last year	Overall Increase from last year	Overall Increase from last year	Overall Increase from last year	Overall Increase from last year	Overall Increase
£29,872	£156,523	£83,190	£89,258	£97,416	£35,512	£36,471	
£614	£2,210	£1,195	£1,301	£1,419	£517	£532	
£63	£324	£175	£190	£208	£76	£78	
£6,656	£31,120	£61,102	£20,442	£22,311	£8,133	£8,352	
£0	£0	£0	£0	£0	£0	£0	
£37,205	£190,177	£145,662	£111,191	£121,354	£44,238	£45,433	