

Doncaster East Internal Drainage Board

Minutes of a Meeting of the Board held on Friday, 29th September 2023 at 10.00 a.m. at The Green Tree Inn, Hatfield.

- * Mr M. Brooke
- * Mr P.A.M Cornish
- * Mr I. Dixon
- Mr R. Durdy
- Mr R. Hopkins
- * Mr N.V. Williams
- * Mr R. Wilson
- * Mr C. Crowe
- Mr J. Hoare
- Mr P. Horne (Vice-Chairman)
- * Mr M. Houlbrook
- Mr C. McGuinness (Chairman)
- * Ms H. Norford
- Mr M. Oldknow
- Vacancy*

* *Present*

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

* *In attendance*

2023.59 APOLOGIES

Apologies for absence were received from Mr R. Hopkins and Ms H. Norford.

2023.60 DECLARATIONS OF INTEREST

None.

2023.61 NOTIFICATION OF ITEMS OF ANY OTHER BUSINESS

None.

2023.62 BOARD MINUTES

RESOLVED

That the minutes of a meeting of the Board held on the 23rd June 2023 be confirmed as a correct record.

2023.63 MATTERS ARISING

None.

2023.64 JOINT NEGOTIATING COMMITTEE

Minutes of meetings held by the Joint Negotiating Committee on 25th July 2023 and 23rd August 2023 were circulated for members approval.

The Corporate Services Manager presented the minutes of the JNC meetings held on 25th July and 23rd August 2023 together with the new DRAFT Terms and Conditions Booklet which would replace the ADA Lincs Branch Wages and Salaries and Conditions of Service Handbook (the White Book). She explained that the White Book did not accurately reflect many of the terms and conditions in place across the

Consortium and, as the Water Management Consortium boards had agreed to move away from the Pay and Conditions Committee and consult directly with their staff, the opportunity had been taken to prepare a new Booklet which accurately reflected the terms and conditions in place across the Consortium and to bring these in line as far as possible for the four Consortium boards.

As the new Booklet would be contractual, a consultation process had commenced with all employees who had been asked to feedback any concerns about proposed changes. Only one response had been received regarding the reimbursement of training costs, and the extension of notice periods for managers to two months. The Corporate Services Manager stated that there were still some areas that required further review, e.g. start of the working week to ensure alignment across the DLO and with the duty rotas, holiday purchase scheme, sick pay to include days, confirmation of amount of prolonged sick pay when moving to half pay, addition of rates for higher essential users, and review of pensions by the AX, TV and DE boards. The new Booklet detailed the new terms already in place for the DLO. It was noted that there would be an increase to the WMC Duty Officer payment but this would be offset by the removal of days off in lieu for working on bank holidays (except Christmas and new year).

Once complete, the new Booklet would clarify all the terms and conditions in place for the Consortium, making it easy for employees to understand and for payroll to administer. Once the document had been finalised, new contracts would be issued to all staff and would include reference to the new Booklet so it was important to get this right. Officers asked for delegated authority to be given to the Chairman and Vice-Chairman to approve the final Booklet at the Consortium Committee once the above points had been reviewed.

It was noted that the next meeting of the JNC had been postponed until the end of October until the CPI figures for September had been published, so the pay negotiations for 2024/25 could be considered.

RESOLVED

- (a) That the minutes of meetings of the committee held on 25th July and 23rd August 2023 be approved.
- (b) That the DRAFT Terms and Conditions booklet be approved in principle subject to a final check by Officers and clarification of the points detailed above with delegated authority the Chairman and Vice-Chairman to approve and sign off the final document.
- (c) That the pension scheme be reviewed.

2023.65 HEALTH, SAFETY AND WELFARE

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

A summary of the 2022/23 work related fatality figures published by the Health and Safety Executive was presented for members information. This highlighted that of 135 work related deaths in 2022/23 the highest numbers were in the Construction and Agriculture, forestry and fishing industries which was most comparable to the Board. The three most common causes of fatal injuries nationally were falls from height (40), being struck by a moving object (29), and being struck by a moving vehicle (20).

The Senior Operations Manager reported on four incidents and one near miss which had been reported across the Consortium since the last meeting. The near miss had occurred in the Board's area when a golf course employee had attempted to enter a blocked culvert to remove debris. Fortunately, one of the Board's operatives was on site at the time, highlighted the risks to the individual and prevented access.

The annual review of the Consortium's Health and Safety Policy had been undertaken and was ready for approval by the Chief Executive.

The Health and Safety Committee had recently approved the introduction of a new accident/incident form and near miss form for use across the Consortium. This had been designed to simplify the reporting process and it was hoped that it would result in an increase in submissions.

RECEIVED

2023.66 OPERATIONS REPORT

(a) Summer Maintenance Works

The Operations Manager reported that the summer maintenance programme was around 40% complete and due to prolific weedgrowth, many watercourses had required additional passes to complete.

(b) Maintenance Works

Members were presented with the detailed maintenance programme for 2023/24 as below:

Drain Name	Catchment	Description of Works	Length (m)	Status (%)
Thorne Golf Course Drain	Kirton Lane	Toe piling Reforming Tree and Bushing	30 250 400	100
Pissy Beds Drain	Wikewell	Removal of fallen trees Removal of tree currently affecting conveyance	25	
Top Boating Dike (Elmhirst)	New Zealand	Culvert installation	25	
Howells Low Bank Drain	Good Cop	Removal of restriction currently affecting conveyance	20	
Boating Dike	Dirtness	Desilting	4,741	100
Westmoor Drain Outfall	Waterton Hall	Slip repairs	45	
North Idle Drain (SSSI)	Hatfield Waste Drain	Tree and bushing	550	

Low Bank Drain	Good Cop	Slip repairs	380	
M180 South Soak Drain (West)	Good Cop	Slip repairs Tree and bushing	380 475	
M180 South Soak Drain	Good Cop	Access culvert repair Access culvert replacement	9 9	
Gatewood Lane Drain 2	Candy Farm North	Reforming	395	
Bank Drain	Wike Well	Slip Repairs Culvert Removal	120 9	
Total (m)			7,863	

Any issues were recorded by the contractors on the job cards which were issued to them at the beginning of the cutting season. These were now being reviewed by the Operations Manager who would review the condition of the watercourse, assess the risk and prioritise the work in order of importance. Quotations would then be sought from the contractor and brought back to the Board for consideration.

Members were also presented with the proposed winter maintenance programme for 2024/25 as detailed below, this was subject to change due to condition and priority of watercourses:

Drain Name	Catchment	Description of Works	Length (m)
Woodfield Way Amazon Drain	Potteric Carr	Access improvements	250
St Catherines Well Stream	Huxter Well	Reforming	1,271
Proctor New Cut Drain	Medge Hall	Tree and bushing	250
Lovers Ground Drain	Medge Hall	Tree and bushing	60
Stanhurst Lane Drain	Wike Well	Reforming	590
Brosley Drain	Cuckoo Lane	Tree and bushing Slip repair	250 150
Kirks Farm Drain	Cuckoo Lane	Reforming Removal of obstruction	650
Owl Drain (Low Level)	Park Drain	Reforming	1,180
Total (m)			4,651

(c) Rechargeable Works

Officers had received the signed PSCA from the Environment Agency. The Board's contractors were undertaking maintenance work on the following watercourses during the summer cutting season:

- Diggin Dyke
- Harworth Sewer

- Low Bank Suction Drain
- River Torne Soak Drain, Candy Farm
- River Torne Soak Dyke, Tunnel Pits
- Woodhouse Sewer

Work had commenced on the first three watercourses.

Mr M. Brooke suggested that the Sandtoft Road Suction Drain required annual maintenance.

The Chairman referred to the Board's decision to withhold the precept until there was evidence of work being undertaken on the ground. Now that some of the work had commenced, he asked whether the Board's position had changed or whether members wanted to continue to withhold payment until dates for all the work had been confirmed.

The Chief Executive confirmed that Mr N. Sutton had been established in post as the IDB Liaison Officer, he seemed to be operationally focussed, eg the contractor had already started work on the Torne from Auckley Bridge to Miller and Carter (this would be an annual arrangement) and up to Tickhill where there was a problem with the gravity outfalls, work should ideally be undertaken over the whole length but this was a start. Work had commenced on three of the six watercourses. The Chief Executive understood the Chairman's view that the Board may wish to keep the pressure on for another month until work was evident on the ground.

Mr M. Brooke reported that arable land near the River Torne had been damaged because of the amount of water. Mr R. Durdy confirmed that around 50 acres of land could not be cropped because of this and newly planted trees for bats were dying as they were under water; someone from the EA was due to meet the landowner that week. The Chief Executive confirmed that he would follow this up with the EA's IDB Liaison Officer.

The Chairman reminded members that they had asked for a list of where the precept was being spent and this was awaited from the EA. Mr M. Oldknow suggested the Board continue to withhold the precept until they were satisfied that their questions had been answered. The Finance Manager confirmed that £109,000 of the £218,000 precept due to the EA remained outstanding. She confirmed that the EA had been calling and emailing to chase payment.

RESOLVED

That the Board continue to withhold payment of the Environment Agency precept and consider further at the next Board meeting.

2023.67 ASSET RENEWAL AND REFURBISHMENT PROJECTS

The Senior Engineer presented the following:

- (a) Drain safety platform at White Rose Way (DE19455) and Raking Grid on Balby Drain (DE19456)

Final out-turn costs for White Rose Way were £14,948.19 against the approved budget of £16,241.74. Final out-turn costs for Balby Drain were £26,570.25 against the approved budget of £26,000. Works on both schemes were complete

and the Board was recommended to approve the closure of the projects and subsequent transfer of the combined residual balance in the amount of £723.30 to general reserves.

RESOLVED

That the combined residual balance of £723.30 be transferred from projects DE19455 (Drain safety platform at White Rose Way) and DE19456 (Raking Grid on Balby Drain) to general reserves.

(b) Idle Stop Pumping Station – Pump Repairs

Industrial Pumps Ltd had rearranged the removal of the failed pump No. 1 for repair on 27th September 2023.

RECEIVED

(c) Low Ellers Pumping Station – Pump Refurbishment

Pump No. 3 had been re-installed on 28th June and Pump No. 1 removed for repair, stripped down and inspected. Officers were awaiting a report on the findings. It was expected that Pump No. 1 would be reinstalled in October 2023.

RECEIVED

(d) Capital Works Programme Update

The Executive Officer updated members on the Capital Works Programme. Completed projects included White Rose Way safety platform and Balby Drain raking grid, and Parsons Carr (Huxterwell) was due for completion in February 2024. High Levels South Pumping Station and Park Drain Pumping Station refurbishment was due to start in April 2023 but had been delayed.

Recommendations on the reprofiling of projects would be reported at the November Board meeting, together with project outturn and thereafter more regular, robust reporting. The Executive Officer stated that, realistically, four to five major projects could be delivered inhouse across the Consortium in any one year.

Mr M. Brooke queried the progress on Langholme/Heckdyke rationalisation. The Senior Engineer confirmed that construction was likely to be 2025 and plans were being drawn up now. This was a water-stressed catchment so water could be let in to assist with abstraction.

RECEIVED

(e) Electricity Contracts

The Senior Engineer reported that all pumping stations were in contract with ESPO at a fixed price. This was due to end in the coming month and would then move on to a variable tariff until the end of October 2024. A meeting was due to be held with ESPO shortly to confirm the variable rates but officers were not aware of any significant changes.

The Finance Manager reported that officers were still awaiting invoices from NPower from October last year but a provision of £19,000 had been made in the estimates to cover this.

RECEIVED

2023.68 WATERCOURSE ADOPTIONS

Members were presented with the following update on watercourse adoptions, as discussed at recent meetings:

Drain 1 – Hatfield Chase, Dirtiness

This drain covered 756 metres and benefited only one landowner which did not meet the criteria the Board set for adoption to be considered. There was a connection under Double Bridges Road that further negated the need for adoption. Officers recommended that this drain not be considered for adoption.

Drain 2 – Hatfield Chase, Good Cop

This drain covered 549 metres and only benefited one landowner, however, it took surface water runoff from the M180 motorway. Officers recommended that this drain be approved for adoption.

Drain 3 – Hatfield Chase, Good Cop

This drain covered 175 metres and had been filled in for several years. The need for adoption was further negated if drain 4 was adopted which already took runoff water via a different route. Officers recommended that this drain not be considered for adoption.

Drain 4 – Hatfield Chase, Good Cop

This drain covered 404 metres and benefited two landowners. It also connected the Board maintained Stone Hill Drain and Woodhouse Sewer offering improved conveyance and connectivity within the Board's area. Officers recommended that this drain be approved for adoption.

Drain 5 – Hatfield Chase, Candy Farm North

This drain covered 203 metres and benefited two landowners. Additional benefit would be realised at The Bungalow at Low Grounds Farm as the Board maintained Gatewood Drain 2 outside the property was culverted and difficult to maintain due to poor access. Connectivity between Drain 5 and Gatewood Drain 2 would improve conveyance within the Board's area. Officers recommended that this drain be approved for adoption.

Drain 6 – Hatfield Chase, Tunnel Pits North

This drain covered 100 metres and offered benefit to multiple landowners. Officers recommended that this drain be approved for adoption.

Drain 7 – Hatfield Chase, Candy Farm North

This drain covered 789 metres and benefited multiple landowners. Adoption would have added benefit to three additional landowners. Officers recommended that this drain be approved for adoption.

Drain 8 – Hatfield Chase, Bull Hassocks

This drain covered 293 metres and benefited one landowner. Officers recommended this drain not be considered for adoption.

Drain 9 – Finningley, Idle Stop

This drain covered 387 metres and benefited one landowner and the old missile site. Officers recommended that this drain not be considered for adoption.

Drain 10 – Finningley, Park Drain

This drain covered 334 metres and potentially would have benefited three landowners however the Board maintained Tindle Bank Drain and the Haxey Grange Drain already provided the land drainage function therefore was not believed to be required. Officers recommended that this drain not be considered for adoption.

Drain 11 – Finningley, Langholme

This drain covered 690 metres and benefited multiple landowners. It would also add improved connectivity and conveyance within the Board's Park Drain and Langholme catchments. Officers recommended that this drain be approved for adoption.

Adoption of drains 2,4,5,6,7 and 11 would see the length of Board maintained watercourse increase by a total distance of 2,735 metres and would require additional funds of £3,228 for Colwill Contracting to undertake the works. Officers recommended that the Board approved Colwill Contracting to undertake the works at a cost of £3,228 with the funds required being taken from the Board's reserves for the 2023/24 cutting season. Additional costs would be added to the maintenance schedule for future years.

Officers asked for members thoughts on the watercourse adoptions.

Mr M. Brooke suggested that Drain 4 affected more than two landowners and Drain 1 was not connected under the bridge. He did not agree with Officers' comments regarding Drain 10 and stated that the direction of flow was not as reported.

Following concerns raised by Mr M. Brooke in relation to Drains 1 and Drain 10, and a further watercourse which he considered should be maintained by the Board, the Chairman suggested that a map be provided to Mr M. Brooke and a further report on these watercourses be brought back to the November meeting for consideration.

Mr I. Dixon queried whether landowners would be notified of the Board's decision not to adopt the watercourses and whether they had the option to appeal. The Chief Executive confirmed they could appeal but the Board's decision was based on whether the watercourse met the criteria for adoption. A letter would be sent to landowners notifying them of any watercourses that would be adopted.

RESOLVED

- (a) That six riparian watercourses (Drains 2, 4, 5, 6, 7 and 11 above), covering a total distance of 2,735 metres, be approved for adoption by the Board.
- (b) That the additional contract maintenance costs associated with the six riparian drains at a total cost of £3,228 be approved.

2023.69 FINANCE

(a) Method of Accounting

The Finance Manager reported that costs recorded within the Board's Annual Financial Statements, AGAR and IDB1 forms included both the external costs (money leaving the organisation), and absorbed costs (e.g. manpower and plant).

The Management Accounts, however, were now being prepared to show the cash cost, with no elements of absorbed costs included. Monthly accounts were also now being prepared and circulated to the Chairman and Vice-Chairman.

RECEIVED

(b) Management Accounts for the period ending 31st August 2023

The Finance Manager presented the attached management accounts and report for the period ending 31st August 2023.

The variance to estimates report showed that there was a negative variance for the period of £5,251.69.

The 2023/24 estimates allowed for a deficit budget of £64,252 to be met from general reserves, however, the revised outturn report indicated that, after allowing for expected overspends and savings, this deficit would reduce to £53,828.70.

The predicted surplus cash position at 31st March 2024 was £425,161.27 which equated to 34.07% of net operating costs.

The balances at 31st August 2023 in relation to engineering schemes were £451,497.51.

Mr M. Houlbrook queried the capital projects and the Senior Engineer confirmed that some schemes had early funding and some got smaller contributions where local levy could then be applied for. The Finance Manager confirmed that the closure of schemes was always shown on the transfer schedule.

Mr M. Houlbrook asked whether Officers had any concerns regarding electricity costs this year. In response, the Finance Manager reported that these were already £16,000 over and very much dependent on rainfall between now and the year end; Officers hoped to have a better picture once the variable tariff was confirmed. It was noted that the Coal Authority contributed towards the cost on many of the pumping stations.

The attached balance sheet was presented for members' information.

RESOLVED

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

(c) Conclusion of Audit

The audit had been concluded for the year ending 31st March 2023 with an unqualified audit report and no matters for concern from the external auditor.

RECEIVED

(d) Cash and Bank Reserves as at 31st August 2023

It was noted that £1,416,455.46 was invested in two instant access accounts at an interest rate of 0%. Eight loans totalling £296,582.08 now remained outstanding, one having been settled this year.

RECEIVED

(e) Payments over £500

The attached schedule of payments over £500 was circulated for approval.

RESOLVED

That the attached schedule of payments over £500 be approved.

(f) Accounts Department

The Chief Executive was pleased to report that month end accounts were now being completed by the 15th of the following month; this would enable the Chairman, Vice-Chairman and Officers to have a clearer up to date picture of finances. Changes to the accounting systems would also give better visibility, e.g. the overall cost of projects (showing the initial estimate, adjustments after tenders received, grant income, expenditure overall and within year), allowing a more accurate forecast of outturn. Microsoft BI software would also be introduced to improve visual representation. Officers had been asked to report back to the November meeting on progress with training of the Deputy Finance Manager.

RECEIVED

Mr I. Dixon left the meeting.

2023.70 INVESTMENTS

Following the decision at the last Board meeting to invest the sum of £115,000 as an initial amount for a period of six months, Officers were liaising with the broker BGC to place funds with UK banks and building societies.

BGC were currently undertaking due diligence checks on the Board and once this had been approved, £115,000 would be invested following the agreement of the Chairman and Vice-Chairman.

RECEIVED

2023.71 DRAINAGE RATES AND SPECIAL LEVIES

Of the 2023/24 year, £107,219.33 (90.15%) of drainage rates and £537,876 (50%) of special levies had been collected. A total of £549,539.25 remained outstanding.

RECEIVED

2023.72 ENVIRONMENT AGENCY AND PARTNERSHIP MATTERS

This matter had already been covered under the Operations Report.

2023.73 ENVIRONMENTAL REPORT

(a) Mink Control

The Nottinghamshire Wildlife Trust had secured funding from Natural England's Species Recovery Programme for mink control in the Erewash, and Idle Valleys.

The work would include:

- (i) Mink control at scale working outwards from their reserves with farmers and landowners, who would be loaned traps with remote monitoring.
- (ii) Habitat creation along those rivers focussed on clusters of new ponds, scrapes, reedbeds and sinuous ditches and back channels to mimic natural features and optimise new water vole habitat.
- (iii) The establishment of a water vole ark site in the beaver enclosure where a captive-bred population would recolonise the reserve and the river. Surveys indicated that there were no water voles remaining in the reserve or on the associated stretch of the Idle. Mink, however had been present there for many years.
- (iv) Three staff were being recruited by the Wildlife Trust to support this project: Nottinghamshire Water Vole Recovery Project Manager and two Nottinghamshire Water Vole Recovery Project Officers (North/South).

The Waterlife Recovery Trust had applied for funding via Natural England's Species Recovery Program to extend their working area northwards to Lincoln.

(b) Electronic Recording

The electronic recording of environmental sightings was going well with just a few teething problems such as duplicate records when an operative was unsure if a record had saved. A simple verification process was in place where the Environmental Officer would review and validate each record before it was uploaded to the Board's system. This took place midweek and allowed time for the records to be reviewed and made available in a timely manner.

RECEIVED

Mr I. Dixon returned.

2023.74 PLANNING AND BYELAW UPDATE - TWEEN BRIDGE SOLAR (DE23003)

Officers presented a plan showing the location of the proposed solar farm with associated battery energy storage system (BESS) located between Thorne and Crowle; this would retain agricultural land use for sheep grazing, during the lifetime of the project.

Officers from the Board's Engineering and Operations Teams had met with developers on 22nd June 2023 and provided catchment details as the proposed site was especially sensitive in terms of drainage.

The project was still at the initial consideration stage but Officers would remain in contact with the developers to communicate the Board's requirements and discuss associated consents. Some concern had been raised with regard to infilling of riparian drains in relation to the project and Officers assured members that this would be monitored carefully.

Officers asked members to let the Board's Planning and Development Control Officer know if they had any updates or concerns regarding the Project.

Mr M. Houlbrook stated that the application would be decided by the Secretary of State and a decision was likely some years away.

Mr M. Houlbrook understood that many landowners were moving into this industry and a lot of land was being taken up with solar panels so when looking at biodiversity net gain, there would be less land available.

RECEIVED

2023.75 DELEGATED MATTERS – PLANNING, BYELAWS AND SUPERVISORY ROLE

(a) Byelaw Applications

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

DEIDB/LDC/2022/027 Installation of nine metres of culvert into the Board maintained Mother Drain with integrated surface water outfall, at land off Balby Carr Bank at National Grid Reference 458304 400883 in the parish of Doncaster.

DEIDB/LDC/2023/003 Increase in flow through new headwall to the Board maintained White Rose Way Drain, at land off Carolina Way at national grid reference 459564 401145 in the parish of Doncaster.

DEIDB/LDC/2023/008 Temporary discharge of ground water into the Board maintained Wormley Bridge Drain at Unit B, Unity Connect at national grid reference 466337 411483 in the parish of Hatfield.

DEIDB/LDC/2023/009 Temporary discharge of ground water into the Board maintained Wormley Bridge Drain at Unit B, Unity Connect at national grid reference 466469 411522 in the parish of Hatfield.

DEIDB/LDC/2023/012 Repairs to existing brick arch culvert in the Board maintained Lovers Ground Outfall at railway line on Crowle Common off Crook O'Moor Road at national grid reference 475506 412216 in the parish of Crowle and Ealand.

DEIDB/LDC/2023/014 Increase in flow into a riparian watercourse in the Board's district at Gatewood End Farm, Bawtry Road at national grid reference 467502 404863 in the parish of Hatfield.

RECEIVED

(b) Section 23 Applications

The following Section 23 consent had been granted since the last meeting:

DEIDB/LDC/2023/029 Installation of 83 linear metres of box culvert into riparian watercourse at land off Balby Carr Bank between national grid reference 457254 401220 and 457224 and 401144.

RECEIVED

(c) Planning Applications

Officers had reviewed 14 planning applications since the last meeting and made comments relating to surface water drainage. No objections had been raised.

RECEIVED

(d) DE23001 - Fencing and plantings in proximity to Village Drain, Armthorpe

The Operations Team had notified Officers of a contravention along the Board maintained Village Drain at Armthorpe where maintenance access had been restricted due to the installation of fencing alongside an attenuation pond and tree planting within nine metres of the watercourse.

Officers had contacted the site developers and requested that all obstructions be removed to reinstate the Board's access. This involved the removal and re-location of 115 metres of timber fencing, re-instatement of the associated ground and removal of newly planted trees within the nine-metre easement strip.

Confirmation that the works had been undertaken and completed was received on 4th August 2023. Officers would visit site and ensure the works fully complied with the Board's requirements.

RECEIVED

2023.76 ASSOCIATION OF DRAINAGE AUTHORITIES (ADA)

The Chief Executive gave the following updates:

Schedule 3 of the Flood and Water Management Act 2010 - Sustainable Urban Drainage Systems - The Chief Executive understood that the Lead Local Flood Authorities were concerned that they did not have sufficient staff to fulfil their obligations under the provisions of the new Schedule 3 and Lincolnshire County Council were currently recruiting for eight additional members of staff. It was expected that the legislation may not be enacted until next year.

Association of SuDS Authorities (ASA) - ASA was now working closely with ADA as there was a lot of common ground around flood risk and water level management. It would make sense to combine the two but this would require some changes to the articles of association.

All Party Parliamentary Group for Sustainable Flood and Drought Management (APPG) - The Chief Executive had been invited to attend the next meeting in Westminster on 17th October 2023. Mrs C. Marshall from East Lindsey District Council would be giving a presentation on the impact of the IDB special levies on local authorities.

ADA Conference - This would be held in London on 21st November 2023.

ADA Trent Branch meeting and Annual EA/IDB Liaison meeting - This would be held at the Newark Showground on 15th November 2023.

Lowland Agricultural Peat Small Infrastructure Pilot - ADA had been awarded the contract to look at small scale projects for lowland peat and had approached IDBs for expressions of interest in small projects. DEFRA had allocated £5M towards this. It was noted that the DE and AX areas may be affected. Members were sceptical about the project which would only be successful if there was proper control over flows which

there was not currently with the poor condition of the main rivers. The Chairman stated that such a scheme would also require the consent of all landowners.

RECEIVED

2023.77 STAFFING

The Corporate Services Officer gave an update on staff changes which included the appointment of a new Environmental Officer to work alongside the current postholder until his retirement in April 2024, and a new Planning and Byelaw Officer who would be starting in October. There were currently two vacancies and advanced notice of retirement in April 2024 had been given by the Accounts Assistant.

Mr M. Houlbrook understood that recruitment was an ongoing issue in many workplaces and queried what incentives the Board offered to retain and recruit. The Corporate Services Manager agreed that this was an issue (across the Consortium there had been 14 leavers in 2021/22 which was above average for the size of the organisation, eight leavers 2022/23 and seven this year to date). She reported that staff development was encouraged, there had been several internal promotions over the last few years and some staff were undergoing further training which would give more resilience and help with succession planning; AAT, HND, IT and GDPR and HR. The terms and conditions and overall salary package offered, she felt, was competitive.

The Corporate Services Manager reported that a joint post of DE/AX Pump Attendant had been created following the resignation of the part-time DE Pump Attendant earlier in the year. An appointment had been made and the new employee would be splitting his time between the two Boards: 55% DE and 45% AX, and his salary would be split accordingly between the two Boards. The Chairman confirmed that in the event of a flood or other emergency, the Pump Attendant would work in the affected Board's area. Similarly, the new Operations Manager was now also a shared post between AX and DE. Historically more of his time had been spent in the AX area due to maintenance work being undertaken in house and it was, therefore, proposed that his salary be split based on the consortium recharge percentages: 42% DE and 58% AX.

RESOLVED

- (a) That the Pump Attendant salary be split 55% DE, and 45% AX.
- (b) That the Operations Manager salary be split as per the Consortium recharge (currently 42% DE and 58% AX).

2023.78 ANY OTHER BUSINESS

None.

CHAIRMAN.

FOR MEMBERS' INFORMATION ONLY

DONCASTER EAST INTERNAL DRAINAGE BOARD	File Ref:	Agenda Item: 11
Meeting: Board Meeting Date: 29th September 2023	Subject: FINANCE	

Recommendations:

- To review and approve the Management Accounts for the period ending 31st August 2023.
- To receive an update on the year end audit.
- To note the transfers of budget values.
- 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 The monthly management variance reports forwarded to Officers and the Chair and Vice Chairmen, are prepared excluding these absorbed costs, so that only the external costs that represent real funds leaving the Board are reported.
- 1:3 To align with these monthly reports, the Board Report Management Variance Accounts, will also now only report 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 August 2023

- 2:1 The Management Accounts for the 5-month period ending 31st August 2023 is shown below, summarising the variance of actual income and costs to estimates. The report also shows the Annual Budget amounts for information.

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.

Doncaster East Internal Drainage Board
Variance to Estimates Report - For the 5 months to 31st August 2023

Notes	Whole Yr Estimate	31.08.23 Variance	31.08.23 Estimate	31.08.23 Actual
The following income & expenditure is not related to Engineering Schemes				
Total Income including Rates/Levy/Consenting Income	1,502,764.00	19,818.17	739,871.00	759,689.17
Absorption Income relating to costs in Schemes	0.00	0.00	0.00	0.00
Total Maintenance Costs for Drains/PS/Consenting	(808,424.00)	(35,736.24)	(110,204.00)	(145,940.24)
Total Supportive expenditure incl Salaries, Plant Running, Precept, Admin & IT	(560,513.00)	9,942.94	(224,316.00)	(214,373.06)
	133,827.00	(5,975.13)	405,351.00	399,375.87
Adjustment to Other Reserves				
Add the intended transfer to Plant Renewals Fund -trf in reserves (rated for)	0.00	0.00	0.00	0.00
Funds transferred from plant reserve to meet expenditure	0.00	0.00	0.00	0.00
Plant/Vehicle planned net expenditure not occurred in year - held	0.00	0.00	0.00	0.00
Adjustments for Balance Sheet Budget Entries				
Fixed Asset Adjustments				
Vehicle additions	0.00	0.00	0.00	0.00
Vehicle disposals	0.00	0.00	0.00	0.00
Plant additions	0.00	0.00	0.00	0.00
Plant disposals	0.00	0.00	0.00	0.00
Loan Capital Adjustment				
PWLB Loan repayments - Existing	(61,028.00)	0.14	(31,630.00)	(31,629.86)
PWLB Loan repayments - Future	(9,051.00)	0.00	0.00	0.00
Balance of Income over Expenditure To General Reserves at 31/08/2023	63,748.00	(5,974.99)	373,721.00	367,746.01
Board Funding towards schemes	(128,000.00)		(128,000.00)	(128,000.00)
Surplus/(deficit) to be taken from General Reserves as at 31st August 2023	(64,252.00)	(5,974.99)	245,721.00	239,746.01
Unplanned adjustments to Reserves during period:				
Additional Funds Required for Engineering Schemes to be taken from General Reserves	0.00	0.00	0.00	0.00
Engineering Scheme funds transferred back to General Reserves	0.00	723.30	0.00	723.30
Surplus/(deficit) to be taken from General Reserves as at 31st August 2023	(64,252.00)	(5,251.69)	245,721.00	240,469.31

The above shows, that for the period to 31st August 2023, including Scheme Transfers to and from Reserves, resulted in a negative variance for the period of **£5,251.69**.

Notes on 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 **£64,252** where the funds would be met from general reserves.

The agricultural rates and special levies for 2023/24 were increased by 17% to boost the levels held in General Reserves to achieve a 30% General Reserve and also to allow for estimated increase in costs during 2023/24 relating to electric.

Notes	31.03.24 Annual Approved Budget	31.03.24 Expected Outturn	Notes
Outturn Report to Increase / decrease general reserves			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	1,502,764.00	1,505,264.00	Contributions to vehicle running costs £2,500
Absorption Income relating to costs in Schemes	0.00	0.00	The use of own labour & plant in Budgeted schemes benefits the Cash Surplus Position
Total Maintenance Costs for Drains/PS/Consenting	(808,424.00)	(827,024.00)	Consenting Costs outturn higher by £3k . PS Electric cost outturn higher £15k . Employment Advice £600
Total Supportive expenditure incl Salaries, Plant Running, Precept, Admin & IT	(560,513.00)	(534,713.00)	Consortium costs underspend £30k . Motor Expenses £4,200
Adjustment to Other Reserves			
Add the intended transfer to Plant Renewals Fund -trf in reserves (rated for)	0.00	0.00	
Funds transferred from plant reserve to meet expenditure	0.00	0.00	
Adjustments for Balance Sheet Budget Entries			
Fixed Asset Adjustments	0.00	0.00	
Loan Capital Adjustment	(70,079.00)	(70,079.00)	
Expected Outturn - Increase / (Decrease) to General Reserves before Transfer of Budgets	63,748.00	73,448.00	
Board funding to schemes	(128,000.00)	(128,000.00)	
See Transfer of Budgets:			
Additional Funds Required for Engineering Schemes to be taken from General Reserves	0.00	0.00	
Engineering Scheme funds transferred back to General Reserves	0.00	723.30	Sept 23 BM TRF of Budgets £723.30 back to reserves
Expected Outturn - Increase / (decrease) to General Reserves	(64,252.00)	(53,828.70)	

The above Outturn report indicates that, after allowing for the noted expected overspends and savings, this deficit will reduce to **£53,828.70**.

This is an improvement to the estimated deficit position by **£10,423.30**; the majority of this positive outturn is the lower consortium costs (**£30k**) due to lower head office salary costs and a predicted negative outturn on the PS electricity of **£15k**.

Any Outturn deficit must be met from the General Reserves.

2:3 Plant reserves

There have been no movements on the Plant reserves and the Board hold a fund of £10,000 towards future plant additions. Should these funds be required elsewhere those future purchases will need to be rated for, increasing the rate in the affected year.

2:4 General Reserves – Surplus Cash

The General Reserves, as shown on the Balance Sheet, 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:

Surplus Cash Position at 1st April 2023	£478,989.97
Add: Funds in year to be held in the Plant Reserves for future use	£10,000.00
Add: Funds in year to be held in the Capital Rcpts Unapplied Reserves for future use	£0.00
Add: Funds in year to be held in the Commuted sum reserve	£75,774.68
Add: Costs rated for in 23/24 occurring in 2022/23 included in Predicted outturn	£0.00
Add: Predicted Outturn for 23/24	-£53,828.70
Predicted Cash Position at 31st March 2024	£510,935.95
Deduct: Predicted Plant Reserve Value at 31st March 2024	-£10,000.00
Deduct: Capital Receipts Unapplied Value at 31st March 2024	£0.00
Add: Funds in year to be held in the Commuted sum reserve	-£75,774.68
Predicted Surplus Cash Position at 31st March 2024 - for general use	£425,161.27
Surplus cash as a % of Net Operating Costs	34.07%
<i>Surplus Cash Position as predicted following 22/23 update</i>	<i>£414,738.00</i>
<i>Surplus Cash Position % as predicted following 22/23 update</i>	<i>32.96%</i>

2:4 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 August 2023.

Engineering Earmarked funds

	Current Year
Balances at 1st April 2023	384,376.56
Board funding as agreed in Estimates	128,000.00
Engineering Income Received	50,000.00
Funds held in PS Reserve	-50,000.00
Transfers (to) / from reserves or OPS projects	(723.30)
Engineering Expenses paid	(60,155.75)
Balances at 31st August 2023	<u>451,497.51</u>

<u>Project</u>	<u>Remaining Budget</u>
DE10001 Misson Training Area SSSi WLMP Implementation	0.00
DE11001 Potteric Carr SSSi WLMP	0.00
DE14001 Reserve fund for Projects	80,000.00
DE16001 Haxey Grange Fen SSSi WLMP	0.00
DE18005 Strategic Hydraulic Modelling	788.97
DE19305 Low Ellers PS Pump Refurbishment	-21,568.02
DE19307 Huxterwell PS Weedscreen	-52,904.65
DE19453 Great Black Lane Tickhill Drainage Scheme	5,000.00
DE19501 Huxterwell Drain Improvements	-1,232.89
DE20303 Telemetry replacement	1,080.30
DE20306 Seven Arches PS Refurbishment	15,754.38
DE20307 Park Drain PS Refurbishment	43,478.97
DE20802 Wood & Ealand Common Drain Study	2,360.25
DE20803 Boating Dyke Study	1,491.87
DE21305 Elmhirst PS Refurbishment	63,606.88
DE21306 Franklins PS Refurbishment	20,000.00
DE21307 High Level South Refurbishment	1,395.28
DE23302 Emergency Pump Station Repairs	59,826.59
DE23305 Blaxton Quarry	120,000.00
DE23450 Culvert CCTV & desilting works	17,495.00
DE23451 Asset Renewals & Resilience	44,446.95
DE23600 Barn Owl Boxes	1,000.00
DE23601 Mink Control	2,000.00
DE23800 Catchment Reviews	15,000.00
DE23801 Drain Investigations	<u>32,477.63</u>
ENGINEERING PROJECTS	<u>451,497.51</u>

The above Balance relates only to the funds that have been received less any expenditure to date, it does not reflect the Outturn position of the open schemes.

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

Doncaster East Internal Drainage Board

Balance Sheet Report

All Values are shown in Pound Sterling

Selected Period 5 ending 31/08/2023

	<u>Current Year</u>	<u>Previous Year</u>
FIXED ASSETS		
LAND & BUILDINGS	22500.00	22500.00
PUMPING STATIONS	361186.80	361186.80
PLANT & EQUIPMENT	4531.66	4531.66
MOTOR VEHICLES	13969.01	13969.01
TOTAL FIXED ASSETS	<u>402187.47</u>	<u>402187.47</u>
CURRENT ASSETS		
BANK ACCOUNT	1418455.46	1088594.18
STOCK	233.98	233.98
DEBTORS CONTROL ACCOUNT	105249.38	161296.17
RATES DEBTORS ACCOUNT	14803.89	(257.81)
OTHER DEBTORS	2445.64	876.02
PREPAYMENTS	3880.00	3880.00
TOTAL CURRENT ASSETS	<u>1543068.35</u>	<u>1234422.54</u>
CURRENT LIABILITIES		
TRADE CREDITORS & SUPPLIER RETENTIONS	228829.95	207107.98
OTHER CREDITORS	175.49	2605.50
ACCRUALS	19784.92	56094.31
VAT LIABILITY	(16292.94)	(30137.73)
PAYE CONTROLS	781.97	1006.88
LOANS	29398.45	61028.31
DEFERRED INCOME & COMMUTED SUMS	53057.49	48604.39
TOTAL CURRENT LIABILITIES	<u>315735.33</u>	<u>346309.84</u>
NET CURRENT ASSETS	<u>1629520.49</u>	<u>1290300.37</u>
LONG TERM LIABILITIES		
LOANS DUE AFTER ONE YEAR	267183.63	267183.63
TOTAL LONG TERM LIABILITIES	<u>267183.63</u>	<u>267183.63</u>
	<u>1362336.86</u>	<u>1023116.74</u>
RESERVES:		
EARMARKED		
PLANT RESERVES	10000.00	10000.00
ENGINEERING PROJECTS RESERVE	451497.51	384376.56
COMMUTED SUM RESERVE	75774.68	75774.68
TOTAL EARMARKED	<u>537272.19</u>	<u>470151.24</u>
CURRENT PERIOD SURPLUS / (DEFICIT)	339220.12	(95576.32)
GENERAL RESERVES (P&L RESERVE)	485844.55	648541.82
TOTAL UN-EARMARKED	<u>825064.67</u>	<u>552965.50</u>
NON-DISTRIBUTABLE		
TOTAL NON-DISTRIBUTABLE		
TOTAL RESERVES	<u>1362336.86</u>	<u>1023116.74</u>

3. Conclusion of Audit

3:1 The audit has been concluded for the year ending 31st March 2023, with an unqualified audit report and with no matters for concern from the external auditor.

4 Transfer of Budgets for Approval

4:1 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.

4:2 For transparency, a schedule of such transfers will be provided at each Board meeting.

Doncaster East Internal Drainage Board

Movement on reserves - Engineering Projects

Year to 31st March 2024 - Approval at September 2023 Board Meeting

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

<u>Engineering Projects underspent - projects closed</u>	Balance trf
DE19455 Drain Safety Platform White Rose Way	1,293.55
DE19456 Balby Drain Raking Grid	-570.25
	<hr/>
	723.30
<u>Engineering Projects overspent</u>	
	<hr/>
	0.00
	<hr/>
	0.00
<u>Proposed Funding applied from "bucket" scheme funds</u>	
	<hr/>
	0.00
	<hr/>
	723.30
<u>Operations Projects underspent</u>	
	<hr/>
	<hr/>
Net funds transferred to/(from) Reserves	<u><u>723.30</u></u>

5. Cash and Bank Reserves as at 31st August 2023

5:1 Schedule of Balances

	Bank Balances	Interest Rate
Lloyds Current Account	£1,053,530.85	0.00%
Lloyds Rating Account	£362,924.61	0.00%
TOTAL	<u>£1,416,455.46</u>	

6. External Borrowing

6:1 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>
501518	£230,000.00	2002	25	4.75%	£57,005.15
501506	£84,154.00	2003	25	4.65%	£25,296.11
501507	£52,119.00	2003	25	4.65%	£15,666.67
501508	£58,368.00	2003	25	5.25%	£19,931.69
501519	£116,000.00	2003	25	4.85%	£35,397.88
501516	£76,133.00	2003	20	4.65%	£0.00
501520	£43,535.00	2005	25	4.45%	£17,300.22
501514	£138,106.74	2010	18	4.86%	£68,131.21
501517	£227,543.39	2011	14	3.83%	£57,853.15
		Total			<u>£296,582.08</u>

7. Payments over £500

7:1 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 Doncaster East Internal Drainage Board meeting for approval on 29th September 2023

Trans Date	Account	Narrative	Payment Value	Notes
			£	
09/06/2023	Lindsey Marsh Drainage Board	PP/LMDB001	1,025.31	Engineers recharge July 23
16/06/2023	Burn Fencing Ltd	PP/BURN001	7,450.80	Fencing works at Cuckoo Lane Pumping Station
16/06/2023	Schneider Electric Systems UK Limited	PP/SCHN001	4,512.64	Telemetry support April-June 23
20/06/2023	Woldmarsh Producers Ltd	PP/WOLD001	58,257.68	Pumping station electricity
21/06/2023	Total Energies	PP/TOTG001	49,686.54	Pumping station electricity
22/06/2023	Net Wages	PAYE & Pension Payments	3,150.79	
29/06/2023	Riverside Motors (Doncaster) Ltd	PP/RIVE001	3,591.24	Service and repairs to Mitsubishi pickup truck
29/06/2023	AIM Electrical Services	PP/AIM001	4,031.18	Install WSC unit at Balby Carr Pumping Station
29/06/2023	Burn Fencing Ltd	PP/BURN001	1,950.00	Supply of steel gate at Cuckoo Lane Pumping Station
29/06/2023	Lindsey Marsh Drainage Board	PP/LMDB001	7,914.30	Consenting and Engineering recharges Apr/May 23
29/06/2023	P.A.Y.E.	PAYE & Pension Payments	1,034.41	
14/07/2023	AIM Electrical Services	PP/AIM001	911.68	Emergency pump repairs at Kilham Farm Pumping Station
14/07/2023	Colwill Contracting Ltd	PP/COLW001	29,460.00	Works at Thorne Golf Drain
14/07/2023	Isle of Axholme & North Nottinghamshire WLMB	PP/IOAN001	1,052.04	Share of Apprentice costs - 50%
14/07/2023	Lindsey Marsh Drainage Board	PP/LMDB001	31,421.71	Consortium & consenting recharges Apr/May 23
19/07/2023	Total Energies	PP/TOTG001	739.54	Pumping station electricity
19/07/2023	Total Energies	PP/TOTG001	891.23	Pumping station electricity
19/07/2023	Total Energies	PP/TOTG001	907.23	Pumping station electricity
19/07/2023	Total Energies	PP/TOTG001	1,292.78	Pumping station electricity
19/07/2023	Total Energies	PP/TOTG001	1,370.68	Pumping station electricity
19/07/2023	Total Energies	PP/TOTG001	2,210.16	Pumping station electricity
19/07/2023	Total Energies	PP/TOTG001	2,263.73	Pumping station electricity
19/07/2023	Total Energies	PP/TOTG001	3,361.40	Pumping station electricity
20/07/2023	Woldmarsh Producers Ltd	PP/WOLD001	1,166.86	Pumping station electricity
20/07/2023	Net Wages	Pension & Paye Payments	3,414.88	
21/07/2023	Industrial Pumps Ltd	PP/INDU001	24,491.29	Repair to vertical pump at Low Ellers Pumping Station
24/07/2023	Total Energies	PP/TOTG001	695.65	Pumping station electricity
24/07/2023	Total Energies	PP/TOTG001	1,856.47	Pumping station electricity
24/07/2023	Total Energies	PP/TOTG001	2,089.38	Pumping station electricity
24/07/2023	Total Energies	PP/TOTG001	2,200.40	Pumping station electricity
24/07/2023	Public Works Loan Board	PWLB - PA501517	10,298.70	Public Works Loans
24/07/2023	P.A.Y.E.	Pension & Paye Payments	1,326.25	
25/07/2023	Total Energies	PP/TOTG001	858.48	Pumping station electricity
25/07/2023	Total Energies	PP/TOTG001	1,291.78	Pumping station electricity
01/08/2023	Public Works Loan Board	PWLB PA501506, PA50150	12,547.29	Public Works Loans Consortium, engineering, disbursement & consenting recharges
04/08/2023	Lindsey Marsh Drainage Board	PP/LMDB001	21,178.15	June 23
10/08/2023	Public Works Loan Board	PWLB PW501518, PW5015	13,388.63	Public Works Loans
11/08/2023	Isle of Axholme & North Nottinghamshire WLMB	PP/IOAN001	756.79	Share of Apprentice costs - 50%
11/08/2023	Lindsey Marsh Drainage Board	PP/LMDB001	17,275.46	Consortium, engineering & consenting recharges July 23
14/08/2023	Public Works Loan Board	PWLB PW501516	2,944.06	Public Works Loans
17/08/2023	Net Wages	PAYE & Pension Payments	2,108.10	
21/08/2023	P.A.Y.E.	PAYE & Pension Payments	1,331.45	
21/08/2023	Woldmarsh Producers Ltd	PP/WOLD001	15,691.83	Pumping station electricity
23/08/2023	Total Energies	PP/TOTG001	608.11	Pumping station electricity

23/08/2023	Total Energies	PP/TOTG001	2,314.94	Pumping station electricity
23/08/2023	Total Energies	PP/TOTG001	3,138.90	Pumping station electricity
23/08/2023	Total Energies	PP/TOTG001	4,047.02	Pumping station electricity
24/08/2023	Total Energies	PP/TOTG001	881.76	Pumping station electricity
24/08/2023	Total Energies	PP/TOTG001	1,321.85	Pumping station electricity
25/08/2023	AIM Electrical Services	PP/AIM001	8,577.90	To carry out repairs at various pumping stations
25/08/2023	Lindsey Marsh Drainage Board	PP/LMDB001	764.73	Disbursement recharges July 23
25/08/2023	Total Energies	PP/TOTG001	579.27	Pumping station electricity
31/08/2023	PKF LittleJohn LLP	PP/PKFL001	2,520.00	Audit fees for financial year 2022/23
15/09/2023	AIM Electrical Services	PP/AIM001	5,252.88	
15/09/2023	Colwill Contracting Ltd	PP/COLW001	44,248.96	Flailing contract
				Consortium, consenting, disbursement and engineering recharges
15/09/2023	Lindsey Marsh Drainage Board	PP/LMDB001	20,764.94	Aug 23
15/09/2023	Schneider Electric Systems UK Limited	PP/SCHN001	4,512.64	Telemetry support July-Sept 23
15/09/2023	Towergate	PP/TOWE001	42,779.87	Annual insurance premiums 2023-24
		Total	497,712.74	

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

8. Management Accounts detailed report

Doncaster East Internal Drainage Board

Variance to Estimates Report - For the 5 months to 31st August 2023

	Notes	Whole Yr Estimate	31.08.23 Variance	31.08.23 Estimate	31.08.23 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		118,271.00	9.02	118,271.00	118,280.02	
Special levies		1,075,752.00	0.00	537,876.00	537,876.00	
Rental, wayleaves & grazing income		211.00	0.00	100.00	100.00	
Income from PSCAs	8	10,000.00	(808.00)	808.00	0.00	
Income from rechargeable works	8	0.00	0.00	0.00	0.00	
Income from recharge of disbursements	8	0.00	0.00	0.00	0.00	
Income from consenting	8	33,000.00	5,221.07	11,238.00	16,459.07	Surface Water £13,919.07
Contributions to PS expenditure	9	253,245.00	13,527.07	67,033.00	80,560.07	Directly relateable to PS costs, the higher the costs the higher the contributions
Contributions to other costs	9	12,285.00	1,855.19	4,545.00	6,400.19	Contribution towards Vehicle running costs £3,400.19 plus rental to CA £3,000
Deferred income, commuted sums & contributions	10	0.00	0.00	0.00	0.00	
Other income	11	0.00	13.82	0.00	13.82	
Investment interest		0.00	0.00	0.00	0.00	
TOTAL INCOME - not including absorption income		1,502,764.00	19,818.17	739,871.00	759,689.17	
Absorption Income - offset to costs						
Own use of plant recharged (absorption) to Schemes	20	0.00	0.00	0.00	0.00	Use of own plant within schemes improves the General Surplus Cash Position of the Board
Own use of labour recharged (absorption) to Schemes	20	0.00	(0.00)	0.00	0.00	Use of own DLO labour within schemes improves the General Surplus Cash Position of the Board.
TOTAL INCOME - including absorption income in schemes		1,502,764.00	19,818.17	739,871.00	759,689.17	Positive Variance on Income - will increase General Cash Reserves.

DONCASTER EAST INTERNAL DRAINAGE BOARD
Variance to Estimates Report - For the 5 months to 31st August 2023

	Notes	Whole Yr Estimate	31.08.23 Variance	31.08.23 Estimate	31.08.23 Actual	Notes
EXPENDITURE						
Where the expenditure variance is negative this shows that the expenditure is more than estimated for						
MAINTENANCE & DEVELOPMENT EXPENDITURE - EXTERNAL COSTS ONLY						
Drain maintenance expenditure	12	405,242.00	(7,954.45)	31,163.00	39,117.45	Contractor costs £8,157 over weighted budget, will reverse over coming months
Pumping station expenditure	13	379,182.00	(27,015.37)	72,734.00	99,749.37	Electric £16,607 over budget, includes accrued electricity of £19,068.68, due to Npower invoices relating to 22/23. Contractor costs £7,111 overspent due to electrical contractors work at High Level South, Kilham Farm, Idle Stop and Park Drain
PSCA Recharge expenditure	8	10,000.00	808.00	808.00	0.00	
Recharge expenditure	8	0.00	(119.08)	0.00	119.08	
Consenting time expenditure	8	14,000.00	(1,455.34)	5,499.00	6,954.34	
Disbursement Costs	8	0.00	0.00	0.00	0.00	
Cost of goods sold & stock variances		0.00	0.00	0.00	0.00	
TOTAL MAINTENANCE & DEVELOPMENT EXPENDITURE		808,424.00	(35,736.24)	110,204.00	145,940.24	
SUPPORTIVE EXPENDITURE						
DLO costs	14	55,624.00	2,701.34	22,104.00	19,402.66	Temporary reduction due to retirement & delay in filling post
Other direct expenses	15	20,226.00	3,514.16	6,283.00	2,768.84	Apprentice costs no longer payable
Environment Agency precept		218,880.00	0.00	109,440.00	109,440.00	
Support & establishment costs	16	240,754.00	3,627.40	78,128.00	74,500.60	Consortium fees £5,128 lower than estimate.
Finance costs	17	24,829.00	(100.20)	8,161.00	8,261.20	
Depreciation costs	18	0.00	0.00	0.00	0.00	
Bad debt costs		0.00	0.24	0.00	(0.24)	
Biodiversity & environmental costs		200.00	200.00	200.00	0.00	
TOTAL SUPPORTIVE EXPENDITURE		560,513.00	9,942.94	224,316.00	214,373.06	
TOTAL EXPENDITURE		1,368,937.00	(25,793.30)	334,520.00	360,313.30	
		133,827.00	(5,975.13)	405,351.00	399,375.87	
EXCEPTIONAL INCOME	18	0.00	0.00	0.00	0.00	This is a non-monetary accounting adjustment
INCOME OVER EXPENDITURE		133,827.00	(5,975.13)	405,351.00	399,375.87	Negative variance

DONCASTER EAST INTERNAL DRAINAGE BOARD
Variance to Estimates Report

	Notes	Whole Yr Estimate	31.08.23 Variance	31.08.23 Estimate	31.08.23 Actual	
INCOME OVER EXPENDITURE		133,827.00	(5,975.13)	405,351.00	399,375.87	
ADJUSTMENTS TO THE FINANCIAL STATEMENTS TO ARRIVE AT						
ADJUSTMENTS FOR NON MONETARY ITEMS						
Remove the effects of Depreciation costs	18	0.00	0.00	0.00	0.00	This is a non-monetary accounting adjustment
Remove the effects of Profit on Disposal - exception income	18	0.00	0.00	0.00	0.00	This is a non-monetary accounting adjustment
		133,827.00	(5,975.13)	405,351.00	399,375.87	
ADJUSTMENTS FOR BALANCE SHEET ENTRIES						
Adjustments for Reserves Movements						
Add the intended transfer to Plant Renewals Fund -trf in reserves (rated for)		0.00	0.00	0.00	0.00	No planned transfers in year. Plant reserve currently has reserves of £10k
Plant/Vehicle net expenditure occurred in year - funded from Plant reserve		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	
		0.00	0.00	0.00	0.00	
Fixed Asset Adjustments						
Motor		0.00	0.00	0.00	0.00	There are NO budget plant / vehicle additions in the 23/24 year
		0.00	0.00	0.00	0.00	
Plant additions		0.00	0.00	0.00	0.00	
		0.00	0.00	0.00	0.00	
Plant disposals		0.00	0.00	0.00	0.00	
		0.00	0.00	0.00	0.00	
Loan Capital Adjustment						
PWLB Loan repayments - Existing		61,028.00	(0.14)	31,630.00	31,629.86	
PWLB Loan repayments - Future		9,051.00	0.00	0.00	0.00	
		70,079.00	(0.14)	31,630.00	31,629.86	
Non I&E (Costs) & Income		70,079.00	(0.14)	31,630.00	31,629.86	
Variance at 31/08/2023		63,748.00	(5,974.99)	373,721.00	367,746.01	
Planned Board Funding towards schemes		(128,000.00)	0.00	(128,000.00)	(128,000.00)	
Surplus/(deficit) to be taken from General Reserves as at 31st August 2023		(64,252.00)	(5,974.99)	245,721.00	239,746.01	
See Transfer of Budgets:						
Additional Funds Required for Engineering Schemes to be taken from General Reserves		0.00	0.00	0.00	0.00	
Engineering Scheme funds transferred back to General		0.00	723.30	0.00	723.30	Sept 23 BM TRF of Budgets £723.30 back to reserves
Variance at 31/08/2023		(64,252.00)	(5,251.69)	245,721.00	240,469.31	

Mrs N. Hind FCCA
 Finance Manager