

Doncaster East Internal Drainage Board

Minutes of a meeting to discuss the recent Flood Event followed by the Annual General Meeting of the Board held on Friday, 24th November 2023 at The Green Tree Inn, Hatfield, commencing at 10.00 a.m..

Elected

Mr M. Brooke
* Mr P.A.M Cornish
Mr I. Dixon
* Mr R. Durdy
* Mr R. Hopkins
* Mr N.V. Williams -V-
* Mr R. Wilson

Appointed by City of Doncaster Council

* 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*

The meeting was split into two parts: a discussion on the recent flood event, followed by the Annual General Meeting.

2023.79 STORM BABET - 18TH TO 20TH OCTOBER 2023

Officers gave a presentation on the recent flooding resulting from Storm Babet. Significant rainfall had been recorded across the whole country with between 50mm and 100mm falling across the UK and up to 150mm in some places across the Midlands. This had been recorded as the wettest three-day period on record in England and Wales since 1891 which much of the Midlands, East Anglia, South Pennines, Northumberland and eastern Scotland receiving over a month's worth of rain during this period. Reports of internal property flooding indicated 600 in Lincolnshire and 1,000 in Nottinghamshire. Cllr M. Houlbrook stated that early indications showed 17-20 properties flooded in the City of Doncaster Council's area.

The Board's systems had been pumped down prior to the event and forecasts and telemetry monitored throughout. The Board's operatives had worked throughout the event, monitoring levels, clearing weedscreens and culverts, and checking the pumps.

Officers reported that the Board's systems had not been as badly affected as others in the Consortium but highlighted the following areas in particular:

- Tickhill Pumping Station - overtopping of the EA River Torne had left the Board's pumping station inaccessible for three to four days, however, both pumps had remained operational. Pumping had continued for at least a week after the river levels had dropped to evacuate water in the lowland system.

- Elmhirst Pumping Station - overtopping of the Board maintained Thorne Waste Drain (Gravity) which pumped to the EA New Zealand Pumping Station had occurred due to water backing up in the system.
- Medge Hall Pumping Station - water had backed up in the Board's system which pumped into the EA North Soak Drain. There was an ongoing issue with restrictions in this system which caused problems during any heavy rainfall event and a potential risk of flooding to properties on the Moors at Crowle, although Officers were not aware of any flooding to properties during the recent event.

Officers presented a map of the Board's area and asked members to mark up any areas where flooding had occurred. This information would be shared with the EA, ADA, NFU and others to highlight the extent of the flooding.

Although it was noted that the amount of rainfall was significant and would undoubtedly have resulted in some flooding, the lack of maintenance on main rivers had not helped the situation.

The Senior Operations Manager confirmed that the Board's officers had remained in close contact with the EA's operations team throughout the event. The Executive Officer stated that communication with other partners during and immediately after the event was not as good as it could have been and emphasised that this needed to be improved.

The Executive Officer referred to the attached letter from the Environment Agency to Mr N. Fletcher, M.P. regarding the condition of the River Torne.

Officers highlighted that electricity costs for the October period totalled £40,944.22 for 19 stations totally funded by the Board. The remaining seven stations were funded by third parties. Pump run hours for October represented 29% of the total hours since April, with some stations such as Huxterwell running continuously throughout the event. The Senior Engineer reported an issue with the pumps at Torne Bridge which would result in some repair costs.

Mr R. Durdy referred to the issues at Tickill, stating that the water had been pumped around in circles as the River Torne was not flowing and this would result in large pumping costs for the Coal Board. Mr C. Crowe stated that this was an issue when the upstream catchment was high.

Officers gave an overview of flooding across the whole of the Consortium's area where there were similar issues with flooding of large areas of agricultural land and overtopping of main rivers. Regarding the flooding of around 300 properties at Retford, Mr Hopkins reported that where the River Idle outfalls into the River Trent, the level was not high.

The Executive Officer hoped that recent events would focus minds within DEFRA and the EA. He stated that the NFU was lobbying to enable unallocated in-year capital funds to be used on maintenance work.

In the wake of the flooding in the Lindsey Marsh area, the Consortium's Chief Executive had met with the National Farmers' Union (NFU) and subsequently been invited by them to attend a local meeting with landowners and the local M.P., Mrs V. Atkins. DEFRA's comment at the ADA Policy and Finance Committee meeting that "their policy was not the issue, it was the EA's interpretation that seemed to be the

issue” had been taken up by the M.P. who had asked, if it was within the EA’s gift to change its maintenance regime within IDB areas and still remain within the law, why not do so. At that meeting, the Consortium’s Chief Executive had suggested a pilot scheme be set up allowing IDBs to undertake maintenance on some of the low to medium consequence main rivers to the IDB’s standard. This suggestion had been unanimously supported by those present at the meeting and LM had already undertaken work on one watercourse. The Consortium’s Environmental Officer was preparing a document to show that the work could be completed without detriment to the environment.

The main outcomes of the meeting were as follows and these were supported by the NFU, the M.P. and ADA:

- To enable the EA to work more effectively with landowners and IDBs, approaching and during flood events.
- To undertake a pilot whereby IDB’s could undertake maintenance on low to medium consequence EA watercourses to the IDBs’ standards.

The Chief Executive continued to liaise with the NFU, M.P.s and ADA to drive this.

Regarding landowners’ involvement, Mr P.S. Wilson stated that during the event, weed removed at pumping stations in the morning needed clearing again by lunchtime. He stated that he would be willing to assist with this to stop the pumps cutting out as it was in his interest to ensure the water was evacuated. Officers stated that in the past the AX and LM Boards had a list of volunteers they could call upon to assist during a flood event although this had lapsed in recent years. If the Board was interested in setting up a similar arrangement, a list of volunteers would be pulled together and the necessary training provided for them. Mr I. Dixon supported the idea and suggested there would be a lot of interest from local landowners.

RESOLVED

- (a) That Officers continue to push for improved maintenance of the main rivers and that the idea of IDBs undertaking maintenance work under a PSCA on those of low and medium consequence be supported.
- (b) That a list of volunteers be prepared and training arranged in the new year.

2023.80 APPOINTMENT OF CHAIRMAN PRO TEM

The Executive Officer was appointed Chairman pro tem.

2023.81 ELECTION OF CHAIRMAN

It was proposed by Mr P. Cornish, seconded by Mr C. Crowe that Mr C. McGuinness be elected Chairman of the Board for the ensuing year.

RESOLVED

That Mr C. McGuinness be elected Chairman of the Board for the ensuing year.

2023.82 ELECTION OF VICE-CHAIRMAN

It was proposed by Mr J. Hoare and seconded by Mr M. Oldknow that Mr P. Horne be elected Vice-Chairman of the Board for the ensuing year. Mr Horne stated that he would be willing to take the position for one more term but would then hand over to someone else.

RESOLVED

That Mr P. Horne be elected Vice-Chairman of the Board for the ensuing year.

2023.83 APOLOGIES

Apologies for absence were received from Mr M. Brooke.

2023.84 DECLARATIONS OF INTEREST

Cllr M. Houlbrook declared an interest in the issue with the byelaw contravention alongside Park Drain (Bootham Lane tip) as he understood that this may come up later in the agenda.

2023.85 NOTIFICATION OF ITEMS OF ANY OTHER BUSINESS

Mr I Dixon had received a list of queries from Mr M. Brooke who was unable to attend the meeting. The Chairman was aware that some of these queries related to main river maintenance and had been raised at the recent ADA Trent Branch meeting. He asked Officers to investigate the queries after the meeting and respond directly to Mr Brooke.

2023.86 BOARD MINUTES

Messrs R. Durdy and J. Hoare stated that they had been present at the September meeting; the minutes would be amended accordingly.

RESOLVED

That the minutes of a meeting of the Board held on the 29th September 2023 be confirmed as a correct record subject to the above.

2023.87 MATTERS ARISING

Minute 2023.66 (c), Page 5 - Rechargeable Works (IDB Precept)

The Chairman asked members whether they wished to consider releasing payment of the EA precept. The Senior Operations Manager reported that the PSCA work had been confirmed on five main rivers and an additional length of the River Torne (from Toads Hall Lane up to Tickhill; Auckley Bridge to Toads Hall Lane agreed previously). He further reported that liaison with the EA's new IDB Liaison Officer was going well. In response to the Vice-Chairman, the Chairman confirmed that he had not yet had sight of the list confirming where the precept money was spent. The Senior Engineer confirmed that some of the money went towards the operation of Keadby Pumping Station.

The Chairman emphasised that it was essential to demonstrate good governance and value for money, the precept formed a large portion of the Board's expenditure and members needed to know where this was being spent.

The Corporate Services Manager confirmed that the EA's new IDB Liaison Officer was keen to attend a Board meeting but unfortunately there had been a clash of dates; he would, however, be attending the AX and TV meetings the following week.

RESOLVED

- (a) That delegated authority be granted to the Chairman and Vice-Chairman to sign off release of the precept payment upon receipt of a list from the EA confirming where the 2023/24 money was being spent and assurance that they would liaise with the Board regarding where the money was to be spent next year.
- (b) That the IDB Liaison Officer, Mr N. Sutton, be invited to attend the January Board meeting.

2023.88 CONSORTIUM COMMITTEE MEETING

The minutes of the meeting of the Committee held on 25th October 2023 were presented.

The Chairman referred to the issue with a slip on the watercourse adjacent to the Bootham Lane tip in Hatfield (last paragraph on page 5) and asked Officers for an update. The Board had written asking for permission to go onto the site to establish the cause of the slip and what was required to rectify the situation but access had been refused. The Chairman asked whether the Coal Authority could offer any advice on this, stating that the matter had been ongoing for some 18 months and there was some confusion as to who the owners of the tip were. Mr M. Houlbrook queried whether the City of Doncaster Council had appointed an officer to the Board yet as he may be able to assist with this. The Corporate Services Manager reported that an appointment had not yet been made and she would follow this up with the council.

Officers would continue to investigate the issue and report back at the January Board meeting.

Mr M. Houlbrook left the meeting.

RESOLVED

That the minutes of the Consortium Committee meeting held on 25th October 2023 be confirmed as a correct record and the resolutions be adopted by the Board.

2023.89 JOINT NEGOTIATING COMMITTEE

Minutes of the meeting of the Joint Negotiating Committee held on 25th October 2023 were presented and the Chairman gave an overview of the discussions regarding the 2024/25 pay increase.

RESOLVED

- (a) That the notes of meeting of the committee held on 25th October and changes to the terms and conditions be approved.
- (b) That with effect from 1st April 2024 all spine points be increased by £1,130 and a 6.4% cost of living payment be applied.

- (c) That DLO standby payments be reviewed.

2023.90 MEETING DATES

RESOLVED

That the following meeting dates be agreed and noted:

<u>Date</u>	<u>Time</u>	<u>Meeting</u>
26th January 2024	10.00 a.m.	Board (approval of estimates and rate setting)
22nd March 2024	10.00 a.m.	Board
15th May 2024	10.30 p.m.	Consortium Committee
15th May 2024	2.00 p.m.	Joint Negotiating Committee
21st June 2024	10.00 a.m.	Board (Approval of final accounts)
13th September 2024	10.00 a.m.	Board
23rd October 2024	10.30 a.m.	Consortium Committee
23rd October 2024	2.00 p.m.	Joint Negotiating Committee
29th November 2024	10.00 a.m.	Board (Annual General meeting)
12th June 2024		ADA Trent Branch AGM (provisional)
19th-20th June 2024		Lincolnshire Show
13th November 2024		ADA Annual Conference (provisional)

2023.91 HEALTH, SAFETY AND WELFARE

The Senior Operations Manager stated that there had been no changes to relevant legislation since the last meeting. He reported on five incidents and two near misses across the Consortium since the last Board meeting; none had been reported in the DE area.

The Senior Operations Manager was undertaking a review of risk assessments and safe systems of work and, to date, had found no significant areas of concern.

Mr J. Hoare queried whether contractors were responsible for the cost of any damages caused by them when undertaking work for the Board. In response, the Senior Operations Manager confirmed that they were, and this was covered in the contract.

RECEIVED

2023.92 OPERATIONS REPORT

- (a) Summer Maintenance Works

Officers reported that the summer maintenance programme was nearing completion with 96% of flailing and 91% of weedcutting complete.

Some problems had been identified by the contractor (e.g. access issues, overgrown trees and narrow bank tops) and these were being assessed by Officers.

In response to Mr I. Dixon, the Senior Operations Manager was aware that there were still a lot of crops in the ground and he confirmed that the contractor would not go onto the land until the crops were off.

RECEIVED

(b) Winter Works

Officers reported that winter works were due to commence shortly on the remaining 11 watercourses (2,442 metres) as reported at the last meeting and would be completed before the end of March 2024. Work on Thorne Golf Course Drain had been completed since the last meeting.

The 2024/25 winter works programme would commence in April up to mid-July and would recommence after annual summer maintenance. The programme included eight watercourses (as reported at the last meeting) covering a distance of 4,651 metres.

Mr C. Crowe asked Officers to provide him with a budget price in respect of costs for slip repairs on St Catherine's Well Stream which would be reimbursed by the Coal Authority.

RECEIVED

(c) Public Sector Cooperation Agreement (PSCA) Works

The Senior Operations Manager reported that the majority of PSCA work had been completed on Diggin Dyke, Harworth Sewer, Low Bank Suction Drain, River Torne Soak Dyke Tunnel Pits and Woodhouse Sewer; a 3,000 metre section of the River Torne Soak Dyke Candy Farm remained outstanding. All work had been undertaken as instructed by the EA, however, Officers hoped to see a relaxation to enable future work to be carried out to the Board's maintenance standard.

Mr R. Durdy reported that adjacent landowners had received a letter from the City of Doncaster Council about a restriction in the Dadsley Well Stream at Tickhill which had apparently not been cleaned out properly. Mr Durdy understood that this watercourse had been cleaned out by the Board's contractor but stated that there may be a section through a small spinney that had been missed. Officers would investigate and report back.

RECEIVED

(d) Pump Run Hours

Pump run hours for September totalled 1,435 and October 3,204.

RECEIVED

2023.93 ASSET RENEWAL AND REFURBISHMENT PROJECTS - KIRTON LANE PUMPING STATION UPGRADE

This scheme involved the replacement of the existing three pumps (total capacity 450 l/s) with three fish friendly variable speed drive pumps (total capacity 600 l/s) and the replacement of the electrical control panel. All works are funded by the developer of Unity Connect, Hargreaves Waystone, with oversight of the Board's officers.

The Senior Engineer reported that, in order to undertake alterations to the sump, the pumping station had been dammed off and de-silted. Temporary pumping had been installed and Officers were confident that this was sufficient to meet the requirements of the station and maintain water levels. Testing and commissioning of the station was being undertaken and the upgrade was due for completion by the end of November.

RECEIVED

2023.94 WATERCOURSE ADOPTIONS

At the last Board meeting Officers were asked to reassess two riparian watercourses taking into account additional information provided by members. This had now been done and Officers reported the following:

Drain 1 (Hatfield Chase, Dirtness) - 756 metres.

Following discussions with the Board's contractor, an unmarked outfall discharging flows from land at Bradholme Hill had been identified confirming that Drain 1 did indeed serve more than one landowner and, therefore, met the Board's criteria for adoption.

Drain 10 (Finningley, Park Drain) - 334 metres

Following discussions with the Board's contractor, it had been confirmed that the direction of flow was different to what was expected, and that adoption of Drain 10 would improve connectivity and conveyance within the Board's area.

Officers recommended the adoption of Drains 1 and 10 at an estimated additional annual maintenance cost of £1,121.05. The Finance Manager confirmed there was sufficient money in the current year's maintenance budget to fund the work.

RESOLVED

- (a) That two riparian watercourses (Drains 1 and 10 above and shown on the attached plans), covering a total distance of 1,090 metres, be approved for adoption by the Board and included on the annual maintenance programme.
- (b) That the additional contract maintenance costs of £1,121.05 be noted.

2023.95 FINANCE

(a) Management Accounts for the period ending 30th September 2023

The Finance Manager presented the attached management accounts and report for the period up to 30th September 2023. The variance to estimates report showed a negative variance for the six-month period of £17,325.37.

The 2023/24 estimates allowed for a deficit budget of £64,252; the Finance Manager now expected this to be £59,296.70 at the year-end which would result in cash reserves of £414,738 (32.96% of net operating costs).

It was noted that there was an ongoing dispute with Yorkshire Water in relation to seven outstanding bills for their contribution to pumping station costs, in particular whether the work was capital or maintenance. It may be necessary to review and update the initial agreement to clarify future payments.

RESOLVED

That the attached management accounts for the period ending 30th September 2023 be approved.

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

It was noted that £1,222,854.54 was invested in two instant access accounts at an interest rate of 0%.

There was no change to the loan position since the last meeting; eight loans totalling £296,582.08 remained outstanding.

RECEIVED

(e) Payments over £500

A schedule of payments over £500 was circulated for approval.

RESOLVED

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

2023.96 INVESTMENTS

The Finance Manager highlighted that the Board's investment would not be covered under the Financial Services Compensation Scheme and this was noted by members.

Following the decision at the June Board meeting to investment £115,000 with an 'A' rated building society in line with the Board's Investment Policy, the Finance Manager confirmed that building societies with the required 'A' rating were not accepting any investments of less than £250,000. She confirmed that the Board had sufficient funds to invest the £250,000 and the Nationwide Building Society was offering an interest rate of 5.18% via the broker for a fixed-term six-month deposit which would achieve interest of £12,950 annually.

The Finance Manager further reported on various business saver accounts with interest rates varying from 2.25% (instant access saver) to 3.1% (35-day saver) and 3.8% (95-day saver).

RESOLVED

- (a) That £250,000 be invested for a period of six months with an 'A' rated building society via the broker, BGC.
- (b) That an instant access saver account and a 35-day access Business Saver Account be opened with the Nationwide Building Society.

2023.97 DRAINAGE RATES AND SPECIAL LEVIES

A total of £11,663.25 remained outstanding in respect of drainage rates and £537,876 in respect of special levies as at 8th September 2023; a total collection rate of 95.66% to date.

RECEIVED

2023.98 ENVIRONMENTAL REPORT

(a) The Environment Act 2021 - Biodiversity Duty Guidance - New Guidance

At the Board meeting in June, it was agreed to require 10% Biodiversity Net Gain (BNG) for Byelaw and Section 23 Consent Applications from November 2023.

The Environment Officer stated that the Government had now delayed the mandatory implementation of BNG for developers and local Planning authorities until January 2024 and recommended that the Board delay any decisions on implementing BNG until April 2024. This date related to the mandatory implementation of 'small sites BNG' for developers, which although currently not obligatory, would be more relevant to IDBs.

RESOLVED

To delay implementation of 10% biodiversity net gain for Byelaw and Section 23 Consent applications and to review again in April 2024.

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

Officers were reviewing and updating the Board's BAP which would be a single document for the Consortium with relevant schedules for each Board. This would be presented to the January meeting for adoption.

RECEIVED

(c) Local Nature Recovery Strategy

The Environmental Officer reported on the Local Nature Recovery Strategies. These had been introduced by the Environment Act 2021, designed to guide action for nature recovery and to help achieve the targets set out in the Government's Environmental Improvement Plan.

The Greater Lincolnshire Nature Recovery Strategy was being developed in partnership with Lincolnshire County Council, North Lincolnshire Council, North East Lincolnshire Council and Greater Lincolnshire Nature Partnership and would include a Statement of Biodiversity Priorities and a Local Habitat Map.

The South Yorkshire Mayoral Combined Authority (SYMCA) had been appointed the responsible authority for the Local Nature Recovery Strategy, created under the Environment Act 2021. The Department for Environment, Food and Rural Affairs had allocated £241,000 to SYMCA to prepare the strategy which was anticipated to take 12 to 18 months to prepare.

RECEIVED

(d) Recording of Environmental Data

The Environmental Officer reported that 943 records had been submitted so far this year across the Consortium; an increase on the 687 records submitted in 2021 and 747 in 2022. The introduction of environmental recording on the electronic working system in the LM, AX and TV areas had increased numbers and additional species such as the Great Crested Newt, as well as invasive species such as the Terrapin and Mitten Crab, had also been included this year.

The recording of environmental data would be valuable in reflecting targets within the revised Biodiversity Action Plan.

RECEIVED

(e) The Future

Ideas such as the creation of hibernaculas, use of 'wiggly boards', and the installation of swallow cups to try and encourage nesting in more convenient places were being investigated by Officers for introduction across the

Consortium. This would be explored further and local schools and colleges may be approached to see whether they would like to be involved in the creation and monitoring of habitats.

The Environmental Officer reported that liaison with other boards was underway to see whether they may wish to consider the joint purchase of hydroseeding equipment. Hydroseeding was a water-based spray/slurry seed with a mixture of mulch fertiliser and if necessary lime; this was more effective than traditional seeding and also helped with bank stabilisation.

RECEIVED

(f) Conservation Advisory Group

The Chairman enquired whether there was any interest in a Water Management Consortium Advisory Group; it was envisaged that the Group consisting of two or three members from each board would meet a couple of times a year to look at any environmental issues or improvements and make recommendations to the Board. Mr N. Williams expressed an interest.

RESOLVED

That Officers prepare DRAFT terms of reference for a Consortium Conservation Advisory Group for consideration at the January Board meeting.

2023.99 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/2023/013 Increase in flow to riparian watercourse from new access road off Decoy Bank South in the parish of Doncaster at national grid reference 457892 401795.

DEIDB/LDC/2023/034 Temporary discharge during construction works into the Board maintained White Rose Way Drain in the parish of Doncaster at national grid reference 459564 401145.

RECEIVED

(b) Section 23 Applications

There had been no Section 23 consents issued since the last meeting:

(c) Planning Applications

Officers had reviewed 12 planning applications since the last meeting and made comments relating to surface water drainage. No objections had been raised.

Mr M. Brooke had sent in a query regarding the distance from the watercourse of the proposed solar farm. The Chairman reported that the Board was not a statutory consultee but did comment on all applications and that any work within nine metres of a Board maintained watercourse would require the Board's

consent. The Senior Engineer confirmed that the Board's responses would go to the Planning Inspectorate who would make a decision on the application.

RECEIVED

2023.100 ASSOCIATION OF DRAINAGE AUTHORITIES (ADA)

The Executive Officer reported on the attached letter from ADA to the Secretary of State regarding maintenance of the main rivers.

The Executive Officer reported on the ADA Annual Conference (see attached), stating that the speakers this year were very good. He stated that ADA was beginning to liaise with members of the opposition party before the election next year.

The Executive Officer hoped for improved political engagement as recent events should focus minds in Whitehall. Unfortunately, the EA seemed to focus on the amount of properties that had been protected (seeing this as a success) rather than the amount of properties that had been flooded. The Chairman referred to the last time there had been significant flooding with the EA reporting then that there was less flooding than previously - for anyone that had been affected by flooding this was insensitive.

The Chairman also emphasised the detrimental effect that flooding had on biodiversity.

The Executive Officer reported that the Local Government Association had set up a group to look at IDB funding and ADA was to engage with this.

RECEIVED

2023.101 ESTIMATES OF INCOME AND EXPENDITURE 2024/25

The Chairman stated that high percentage increases by IDBs would make people look and query disregarding how much money this equated to.

The Finance Manager presented a DRAFT five-year plan for consideration and highlighted the main areas: projects, finance and loans, pumping station expenditure, drain maintenance, wages, and support costs.

The Finance Manager stated that with the predicted outturn position at the year-end, coupled with a reduction in the price of electricity, a 3.5% increase for 2024/25 and the following four years would be adequate to meet the planned works programme and retain sufficient balances. A 3.5% increase for 2024/25 would result in a deficit budget of £7,450 and balances of 412,243 (33.16% of net operating costs).

Mr P. Horne queried whether it would make sense to look at a balanced budget for next year. In response, the Finance Manager agreed that, ideally, this would be sensible, however, it would only add to balances which were already over the required 30% and was therefore not necessary. Should there be additional costs relating to excessive rainfall or other issues, the five-year plan would be reviewed and updated; it was noted that £95,000 was being put aside in the pumping station reserve account to ease the burden of future schemes and help to stabilise annual rate/special levy increases.

The Chairman stated that the rate would be set at the January Board meeting but asked members if they were in agreement in principle with a 3.5% rise as this would give the councils an idea of the expected special levy required for 2024/25.

Mr M. Oldknow stated that the proposed increase was below the current rate of inflation and he was in favour of a 3.5% increase. Mr N. Williams agreed.

RESOLVED

That DRAFT estimates of income and expenditure for 2024/25 be prepared for consideration at the January Board meeting based on a 3.5% increase.

2023.102 ANY OTHER BUSINESS

None.

CHAIRMAN

FOR MEMBERS' INFORMATION ONLY

DONCASTER EAST INTERNAL DRAINAGE BOARD	File Ref:	Agenda Item: 17
Meeting: Board Meeting Date: 24th November 2023	Subject: FINANCE	

Recommendations:

- To review and approve the Management Accounts for the period ending 30th September 2023.
- 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 30th September 2023

- 2:1 The Management Accounts for the 6-month period ending 30th September 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 6 months to 30th September 2023**

Notes	Whole Yr Estimate	30.09.23 Variance	30.09.23 Estimate	30.09.23 Actual
The following income & expenditure is not related to Engineering Schemes				
Total Income including Rates/Levy/Consenting Income	1,502,764.00	4,849.52	790,567.00	795,416.52
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)	(28,186.53)	(164,071.00)	(192,257.53)
Total Supportive expenditure incl Salaries, Plant Running, Precept, Admin & IT	(560,513.00)	5,288.20	(258,794.00)	(253,505.80)
	133,827.00	(18,048.81)	367,702.00	349,653.19
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 30/09/2023	63,748.00	(18,048.67)	336,072.00	318,023.33
Board Funding towards schemes	(128,000.00)		(128,000.00)	(128,000.00)
Surplus/(deficit) to be taken from General Reserves as at 30th September 2023	(64,252.00)	(18,048.67)	208,072.00	190,023.33
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 30th September 2023	(64,252.00)	(17,325.37)	208,072.00	190,746.63

The above shows, that for the period to 30th September 2023, including Scheme Transfers to and from Reserves, resulted in a negative variance for the period of **£17,325.37**.

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.

	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	1,502,764.00	1,530,736.00	Contributions to vehicle running costs £2.5k . Consent & Surface Water Fees £17k . Contribution to DLO Costs shared employee £8,472
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)	(841,424.00)	Consenting Costs outturn higher by £11k . PS Electric cost outturn higher £18k . PS Insurances outturn higher £4k
Total Supportive expenditure incl Salaries, Plant Running, Precept, Admin & IT	(560,513.00)	(560,304.00)	Consortium costs underspend £22k . Motor Expenses £6k . Employment Advice £600 . Shared staff costs £19,550 . DLO staff costs £4500 . Loan interest £8,859
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)	(61,028.00)	Loan capital repayment delayed until 24/25 £9,051
Expected Outturn - Increase / (Decrease) to General Reserves before Transfer of Budgets	63,748.00	67,980.00	
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 Reserve	(64,252.00)	(59,296.70)	

The above Outturn report indicates that, after allowing for the noted expected overspends and savings, this deficit will reduce to **£59,296.70**.

This is an improvement to the estimated deficit position by **£4,955.30**.

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	-£59,296.70
Predicted Cash Position at 31st March 2024	£505,467.95
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	£419,693.27
Surplus cash as a % of Net Operating Costs	33.49%
<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>

2:5 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 30th September 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	(63,843.41)
Balances at 30th September 2023	<u>447,809.85</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	-2,053.34
DE19305 - Low Ellers PS Pump Refurbishment	-21,638.30
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	305.23
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>447,809.85</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.

2:6 The Balance Sheet as at 30th September 2023 is also attached for information:

Doncaster East Internal Drainage Board

Balance Sheet Report

All Values are shown in	Pound Sterling	Selected Period 6	ending	30/09/2023
		<u>Current Year</u>		<u>Previous Year</u>
FIXED ASSETS				
LAND & BUILDINGS		22500.00		22500.00
PUMPING STATIONS		381186.80		381186.80
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		1317134.02		1068594.18
STOCK		233.98		233.98
DEBTORS CONTROL ACCOUNT		114836.94		181296.17
RATES DEBTORS ACCOUNT		8522.26		(257.81)
OTHER DEBTORS		27.87		676.02
PREPAYMENTS		3880.00		3880.00
TOTAL CURRENT ASSETS		<u>1444635.07</u>		<u>1234422.54</u>
CURRENT LIABILITIES				
TRADE CREDITORS & SUPPLIER RETENTIONS		189679.72		207107.98
OTHER CREDITORS		175.49		2605.50
ACCRUALS		19784.92		58094.31
VAT LIABILITY		(2085.45)		(30137.73)
PAYE CONTROLS		781.77		1006.88
LOANS		29398.45		61028.31
DEFERRED INCOME & COMMUTED SUMS		53057.49		48604.39
TOTAL CURRENT LIABILITIES		<u>270712.39</u>		<u>346309.64</u>
<u>NET CURRENT ASSETS</u>		<u>1576110.15</u>		<u>1290300.37</u>
LONG TERM LIABILITIES				
LOANS DUE AFTER ONE YEAR		267183.63		267183.63
<u>TOTAL LONG TERM LIABILITIES</u>		<u>267183.63</u>		<u>267183.63</u>
		<u>1308926.52</u>		<u>1023116.74</u>
RESERVES:				
EARMARKED				
PLANT RESERVES		10000.00		10000.00
ENGINEERING PROJECTS RESERVE		447809.85		384376.56
COMMUTED SUM RESERVE		75774.68		75774.68
TOTAL EARMARKED		<u>533584.53</u>		<u>470151.24</u>
CURRENT PERIOD SURPLUS / (DEFICIT)		285809.78		(95576.32)
GENERAL RESERVES (P&L RESERVE)		489532.21		648541.82
TOTAL UN-EARMARKED		<u>775341.99</u>		<u>552965.50</u>
NON-DISTRIBUTABLE				
TOTAL NON-DISTRIBUTABLE				
TOTAL RESERVES		<u>1308926.52</u>		<u>1023116.74</u>

3. Cash and Bank Reserves as at 31st October 2023

3:1 Schedule of Balances

	Bank Balances	Interest Rate
Lloyds Current Account	£859,974.93	0.00%
Lloyds Rating Account	£362,879.61	0.00%
TOTAL	<u>£1,222,854.54</u>	

4. External Borrowing

4:1 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>

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 Doncaster East Internal Drainage Board meeting for approval on 24th November 2023

Trans Date	Account	Narrative	Payment Value	Notes
			£	
21/09/2023	Total Energies	PP/TOTG001	696.26	Electricity for pumping stations
21/09/2023	Total Energies	PP/TOTG001	2,537.80	Electricity for pumping stations
21/09/2023	Total Energies	PP/TOTG001	2,862.79	Electricity for pumping stations
21/09/2023	Total Energies	PP/TOTG001	3,860.49	Electricity for pumping stations
21/09/2023	P.A.Y.E.	HMRC NDDS	781.97	
27/09/2023	Total Energies	PP/TOTG001	500.04	Electricity for pumping stations
27/09/2023	Total Energies	PP/TOTG001	600.92	Electricity for pumping stations
27/09/2023	Total Energies	PP/TOTG001	917.61	Electricity for pumping stations
27/09/2023	Total Energies	PP/TOTG001	1,379.94	Electricity for pumping stations
28/09/2023	WSP UK Limited	PP/WSPU001	24,531.60	Hydraulic modelling for Dirtness area rationalisation
06/10/2023	Lindsey Marsh Drainage Board	PP/LMDB001	2,290.56	Disbursement recharges Sept 23
06/10/2023	WSP UK Limited	PP/WSPU001	3,052.03	Hydraulic modelling for Dirtness area rationalisation
12/10/2023	Net Wages	PAYE and Pension Payments	3,789.36	
18/10/2023	Belton Motor Services	PP/BELT001	662.10	Service and parts for Ford Ranger
18/10/2023	Colwill Contracting Ltd	PP/COLW001	80,815.04	Flailing contract
18/10/2023	Discount Tyres Services	PP/DISC001	657.60	Tyres for Ford Ranger
18/10/2023	Isle of Axholme & North Nott'd WLMB	PP/IOAN001	10,364.37	IOA Operations Manager and Standby costs
18/10/2023	Lindsey Marsh Drainage Board	PP/LMDB001	18,992.89	Consortium, engineering & consenting recharges Sept 23
18/10/2023	Schneider Electric Systems UK Limited	PP/SCHN001	4,512.64	Telemetry support Oct-Dec 23
19/10/2023	P.A.Y.E.	PAYE and Pension Payments	781.77	
24/10/2023	Total Energies	PP/TOTG001	515.02	Electricity for pumping stations
24/10/2023	Total Energies	PP/TOTG001	609.06	Electricity for pumping stations
24/10/2023	Total Energies	PP/TOTG001	1,428.89	Electricity for pumping stations
24/10/2023	Total Energies	PP/TOTG001	2,479.26	Electricity for pumping stations
24/10/2023	Total Energies	PP/TOTG001	2,882.05	Electricity for pumping stations
24/10/2023	Total Energies	PP/TOTG001	3,521.54	Electricity for pumping stations
26/10/2023	Total Energies	PP/TOTG001	773.61	Electricity for pumping stations
26/10/2023	Total Energies	PP/TOTG001	849.66	Electricity for pumping stations
26/10/2023	Total Energies	PP/TOTG001	1,270.51	Electricity for pumping stations
		Total	178,917.38	

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

6. Management Accounts detailed report

DONCASTER EAST INTERNAL DRAINAGE BOARD

Variance to Estimates Report - For the 6 months to 30th September 2023

	Notes	Whole Yr Estimate	30.09.23 Variance	30.09.23 Estimate	30.09.23 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	19.38	110.00	129.38	
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	(4,816.93)	21,276.00	16,459.07	Surface Water £13,919.07
Contributions to PS expenditure	9	253,245.00	7,857.00	105,957.00	113,814.00	Directly relateable to PS costs, the higher the costs the higher the contributions
Contributions to other costs	9	12,285.00	2,575.23	6,269.00	8,844.23	Contribution towards Vehicle running costs £5,244.23 plus rental to CA £3,600
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	4,849.52	790,567.00	795,416.52	
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	4,849.52	790,567.00	795,416.52	Positive Variance on Income - will increase General Cash Reserves.

DONCASTER EAST INTERNAL DRAINAGE BOARD

Variance to Estimates Report - For the 6 months to 30th September 2023

	Notes	Whole Yr Estimate	30.09.23 Variance	30.09.23 Estimate	30.09.23 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	3,209.55	42,327.00	39,117.45	{ Electric £20,084 over budget, includes accrued electricity of £19,068.68, due to Npower invoices relating to 22/23. Insurances £3.6k higher than budget. Contractor/consultants costs £6,500 overspent due to electrical contractors work at High Level South, Kilham Farm, Idle Stop and Park Drain
Pumping station expenditure	13	379,182.00	(31,306.75)	114,010.00	145,316.75	
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	(778.25)	6,926.00	7,704.25	{
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	(28,186.53)	164,071.00	192,257.53	
SUPPORTIVE EXPENDITURE						
DLO costs	14	55,624.00	3,748.64	26,288.00	22,539.36	Temporary reduction due to retirement & delay in filling post
Other direct expenses	15	20,226.00	5,122.97	9,000.00	3,877.03	Apprentice costs no longer payable £4.8k below budget
Environment Agency precept		218,880.00	0.00	109,440.00	109,440.00	
Support & establishment costs	16	240,754.00	(3,720.16)	105,553.00	109,273.16	{ Staff Costs re Ops manager share £7.5k over budget. Consortium fees £7.8k lower than estimate. Motor reps £4k over budget
Finance costs	17	24,829.00	(63.48)	8,313.00	8,376.48	{
Depreciation costs	18	0.00	0.00	0.00	0.00	
Bad debt costs		0.00	0.23	0.00	(0.23)	
Biodiversity & environmental costs		200.00	200.00	200.00	0.00	
TOTAL SUPPORTIVE EXPENDITURE		560,513.00	5,288.20	258,794.00	253,505.80	
TOTAL EXPENDITURE		1,368,937.00	(22,898.33)	422,865.00	445,763.33	
		133,827.00	(18,048.81)	367,702.00	349,653.19	
EXCEPTIONAL INCOME	18	0.00	0.00	0.00	0.00	This is a non-monetary accounting adjustment
INCOME OVER EXPENDITURE		133,827.00	(18,048.81)	367,702.00	349,653.19	Negative variance

DONCASTER EAST INTERNAL DRAINAGE BOARD
Variance to Estimates Report

	Notes	Whole Yr Estimate	30.09.23 Variance	30.09.23 Estimate	30.09.23 Actual	
INCOME OVER EXPENDITURE		133,827.00	(18,048.81)	367,702.00	349,653.19	
THE ESTIMATES VALUES						
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	(18,048.81)	367,702.00	349,653.19	
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 30/09/2023		63,748.00	(18,048.67)	336,072.00	318,023.33	
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 30th September 2023		(64,252.00)	(18,048.67)	208,072.00	190,023.33	
See Transfer of Budgets:						
Additional Funds Required for Engineering Schemes to be taken from General Reserves		0.00	0.00	0.00	0.00	
Reserves		0.00	723.30	0.00	723.30	Sept 23 BM TRF of Budgets £723.30 back to reserves
Variance at 30/09/2023		(64,252.00)	(17,325.37)	208,072.00	190,746.63	

Mrs N. Hind FCCA
Finance Manager