

# LINDSEY MARSH DRAINAGE BOARD

Minutes a Meeting of the Board held at the Wellington House, Manby all on Wednesday, 27th September 2023.

|                  |                           |         |                |
|------------------|---------------------------|---------|----------------|
| * Messrs         | G.A. Crust (Chairman)     | * Cllrs | T. Aldridge    |
| *                | S.W. Eyre (Vice-Chairman) |         | T. Ashton      |
| *                | G. Bowser                 |         | Mrs W. Bowkett |
|                  | W. Cooper                 |         | S. Dennis      |
| *                | R. Crust                  |         | D. Edgington   |
| *                | M. Denby                  | *       | D. Hobson      |
| *                | J.M. Mowbray              |         | S. Kemp        |
| *                | R.H. Needham              |         | D. McNally     |
| *                | D. Pridgeon               | *       | E. Mossop      |
| *                | D.R. Tagg                 | *       | W. Parkinson   |
|                  |                           |         | D. Simpson     |
| * <i>Present</i> |                           |         |                |

Messrs A. McGill (Chief Executive)  
D. Hickman (Executive Officer)  
A. Malin (Senior Operations Manager)  
S. Stones (Operations Manager)  
R. Brown (Senior Engineer)  
Mesdames N. Hind (Finance Manager)  
C.B. Davies (Corporate Services Manager)

\* *In attendance*

## 1. APOLOGIES

Apologies for absence were received from Mr W. Cooper and Cllrs T. Ashton, S. Dennis, D. Edgington, D. McNally, E. Mossop and Mrs W. Bowkett.

## 2. DECLARATIONS OF INTEREST

None.

## 3. NOTIFICATION OF ITEMS OF ANY OTHER BUSINESS

None.

## 4. BOARD MINUTES (Pages 1740 to 1761)

RESOLVED

That the minutes of the meeting of the Board held on 28th June 2023 be confirmed as a correct record.

## 5. MATTERS ARISING

### 5:1 Page 1752, Minute 11:1 - Category 1 Local Authority

The Chief Executive updated members on the audit costs associated with the Category 1 Authority Audit which could be in the region of £100,000 and stated that costs associated with the audit did not represent value for money for the ratepayer. He had written to DEFRA and met with them and ADA who had in turn written to the Department for Levelling Up, Housing and Communities and a meeting with them was

in the offing. A change in legislation would be required but a way around this could be separating out grant money from running costs and Officers were pursuing this and would also be seeking support from Mrs V. Atkins MP to see if she could take this up on the Board's behalf.

Mr D.R. Tagg stated that inflation costs had impacted greatly on the cost of projects and queried whether a Category 1 audit would be required in future years. In response the Chief Executive expected this to be the case for at least three years taking into account the planned Capital programme.

The 2022/23 accounts had been prepared to comply with the new requirements.

Cllr T. Aldridge queried if any other IDB's had raised this issue. The Chief Executive confirmed that the Water Management Alliance (WMA) had been in the same situation and some other Boards were concerned they may be affected. It was noted that there were significant delays with audits for most Category 1 authorities, with delays of up to three years before these were completed.

RECEIVED

5:2 Page 1756, Minute 14:1 - Environmental Act 2021 - Biodiversity New Guidance

The Chairman had heard that the Environmental Act had been altered to remove the requirement for 10% betterment on all work; Officers would clarify and report back to the next meeting.

RECEIVED

*Cllr W. Parkinson arrived.*

6. JOINT NEGOTIATING COMMITTEE

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.

Mr Tagg stated that if everything was in one place and up to date it would be easier to apply. The Chairman agreed stating it was simpler to deal with.

**RESOLVED**

- (a) That the notes of the JNC meetings held on 25th July and 23rd August 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.

**7. 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 five incidents across the Consortium since the last meeting. One of these was in the Lindsey Marsh area and resulted in very minor damage to a vehicle but no injuries.

Mr D. Pridgeon referred to an incident in the Trent Valley area, where the driver had caught the shuttle valve when getting into a running vehicle causing it to jolt backwards into another piece of equipment. Mr Pridgeon queried why safe stop procedures were not in place as, whilst there had been no injury on this occasion, potentially this could have been very dangerous. The Chief Executive agreed stating that the vehicle should have been turned off and that had someone been nearby this could have been serious or fatal. He asked the Senior Operations Manager to ensure that staff were aware of need to switch off engines before exiting vehicles and he emphasised the importance of establishing the root cause of any incident.

The annual review of the Consortium's Health and Safety Policy had been undertaken and was awaiting approval by the Chief Executive. The Health and Safety Committee had approved the introduction of a new accident/incident and a new near miss form which had been designed to simplify the reporting of incidents; it was hoped that this would result in increased reporting.

**RECEIVED**

## 8. OPERATIONS REPORT

The Senior Operations Manager reported that flailing was 54% complete with weedcutting 50% complete, the DLO had worked hard to ensure this was on target and it was anticipated that the programme would be completed within the planned 16-week summer maintenance period. In response to Mr D. Pridgeon, the Chief Executive confirmed that although summer maintenance could not start until after 16th July due to environmental constraints, where there was excessive weedgrowth early cuts could be undertaken following an environmental survey; these watercourses would require a second cut later in the year. The Operations Team monitored weedgrowth in strategic watercourses to see if early cuts were required.

The planned 2023/24 winter programme totalled 19,219 metres and work would commence at the end of the summer maintenance programme. It was noted that the proposed 2024/25 winter programme covered 29,346 metres but much of this was desilting which was relatively quick compared to construction works.

Construction work would be undertaken at Theddlethorpe Pumping Station, culverting at Rotten Row Theddlethorpe and Culverting at Grove Road Theddlethorpe as part of the winter works programme.

Work had been completed on Woldgrift Drain and was scheduled to be completed on the Wold Drain, Willoughby High Drain and Orby Drain on behalf of the Environment Agency (EA). It was noted that the EA were using contractors for much of their maintenance work.

Following several delays, the four Toyota Hi-Lux pickups ordered in June 2022 had arrived. In response to Mr R.H. Needham, the Operations Manager confirmed that the vehicles had already been sign written. The three vehicles, which these replaced, had been advertised for sale by tender but only one tender had been received. Alternative disposal options were being considered.

The Senior Operations Manager reported that the 6" Betsy mobile pump was now 15 years old and there had been significant repair and maintenance costs over recent years. A replacement pump had previously been approved by the Board but had not been purchased as the new pump was not fish friendly. Officers reported that as the engine and pipework were in good order and an equivalent replacement pump would cost in the region of £65,000. To replace the 12 inch would cost £100,000 meaning a total replacement cost for all four Betsy pumps of around £350,000, it had been agreed to replace those parts which had previously been unreliable and caused issues. Officers had, therefore, approached DBX Power Pump for a price to refurbish the existing fish-friendly Betsy pump. DBX specialised in bespoke refurbishments, had undertaken a full evaluation of the unit and recommended a full refurbishment of the pump, replacement of the roller vein vacuum pump with a mechanical diaphragm pump, and the addition of remote telemetry and a solar panel to charge the battery; a total cost of £22,300. The Chairman, Vice-Chairman and Chief Executive had approved the refurbishment so that work could be completed, and the pump returned before winter. A suitable pump had been loaned to the Board at no charge whilst the refurbishment work was undertaken. The work would be funded from the plant repair budget. If the refurbishment was successful, similar work may be undertaken on the other three Betsy pumps.

The following items had been disposed of by tender:

- (a) One obsolete excavator bucket - sold for £300.
- (b) One drill press - sold for £300.

Rainfall figures and pump run hours were presented for members information.

RESOLVED

That the above report be noted and actions taken approved.

9. COMPENSATION

A schedule of compensation payments totalling £14,060.82 was presented for approval; these had been paid in accordance with the Board's policy.

RESOLVED

That the compensation payments totalling £14,060.82 be approved.

10. ASSET RENEWAL AND REFURBISHMENT PROJECTS

10:1 Wellington House

Two dual electric vehicle charging points had recently been installed at Wellington House. Officers recommended that £10,000 be transferred from the small scheme allowance (LM23452) to fund the work.

Members queried the cost justification of this work. In response, the Chief Executive reported that two of the Board's lease vehicles used by office-based staff were electric and the cost of charging these was offset by the fact that no mileage was paid to the individuals. He also referred to the Government's move towards electrical vehicles in the future, although this had now been pushed back, and the benefits of electric vehicles on the environment. In response to members, the Chief Executive stated that although he was supportive of a move to electric vehicles, it was not practical at this time for the operational response vehicles.

Mr R.H. Needham queried the impact of the sale of Tedder Hall on the Office. The Chief Executive stated that Officers were looking into the Board's rights of way and liability for the shared access. It may be that an alternative access to the Office was considered. The Corporate Services Manager had approached the Council some time ago regarding purchase of additional land around Wellington House but had received no response, enquiries would be made with the new owner. Mr S.W. Eyre commented that Officers had asked to be kept informed before the sale, but this did not happen.

The Chief Executive and Officers would update members at the November meeting on access and the Board's liabilities. Mr S.W. Eyre commented that the Board needed to identify its boundaries.

RESOLVED

That £10,000 be transferred from the small scheme allowance to fund installation of electric vehicle charging points at Wellington House.

10:2 Theddlethorpe Pumping Station Refurbishment (LM18306)

(a) Bleak House Doors

To allow visibility and control on the telemetry system, development of the control for the penstock doors was required. Scoping of the work had been undertaken and the cost of development work was £18,946.43. Officers recommended that an order be placed with Schneider for this work.

An order had been placed with Martin Childs Limited for the installation of electric actuation to the penstock doors and with Inter-Lec Limited for the new GRP kiosk and control panel and designs were underway. Discussions were ongoing with Northern Powergrid regarding installation of the new electric supply. Some minor civils works would be required to accommodate the new kiosk and cabling.

RESOLVED

That an order for development of a control system at Bleak House Doors be placed with Schneider at a cost of £18,946.43

(b) Scheme Costs

Costs to date were £565,936 against the approved budget of £881,308.

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10:3 Coastal Pumping Stations Refurbishment - Trusthorpe, Anderby, Ingoldmells and Saltfleet (LM19351, LM19304, LM20305 and LM20306)

(a) Trusthorpe Pumping Station

Tenders for the civils works had been invited and were due for return by 23rd October 2023 with construction works planned to commence in March 2024. Officers recommended that a sub-committee be set up to review the tenders and to interview the preferred contractors, bringing a recommendation for approval to the November Board meeting.

Since the last meeting, an order had been placed with Martin Childs Limited for refurbishment of the actuated penstock that divides the Board's system from the Environment Agency's system.

RESOLVED

That a sub-committee be formed to review returned tenders and interview the preferred tenderer for Trusthorpe Pumping Station civils work; the sub-committee comprising the Chairman, Vice-Chairman, Mr D. Pridgeon, Cllr D. Simpson, Chief Executive, Executive Officer, Senior Engineer and Resident Engineer would be formed.

(b) Saltfleet Pumping Station

Work was now complete with the station officially handed back to the Board on 2nd August 2023. The refurbished weed grab had been installed although there were some initial teething issues which were being rectified. A new resin floor had been laid in the station and new flood resistant security doors had been installed. Training for the DLO on the new equipment at the pumping station would be undertaken during September.

Mr S.W. Eyre expressed his thanks to Officers for completion of this work which at times had been challenging. Cllr T. Aldridge agreed.

RECEIVED

(c) Water Transfer Structure (Greyfleet to Gents Canal)

JN Bentley had completed construction of the water transfer structure which enabled flows of up to 2 cumecs from the Environment Agency's Greyfleet via

Gents Canal and into the Mardyke. All landscaping works were now complete and the site was officially handed back to the Board on 31st August 2023.

The cost of additional pumping would be offset by an additional 22% contribution to costs at Saltfleet Pumping Station through the Highland Water contribution giving a total contribution for the catchment of 38%. This would apply even if the intake structure was not operated and no flows had been taken.

RECEIVED

(d) Gents Canal to Mardyke Connection (LM22351)

The Direct Labour Organisation had completed installation of the connection from Gents Canal to Mardyke. All temporary dams had been removed from the watercourse and the area reinstated. The capacity of the connection was 3 cumecs to allow for additional flows.

Members queried the impact of the new nature reserves along the coastal area. The Executive Officer stated that Officers were aware of proposals and the Environmental Officer was reviewing these. Any impact on the Board's systems would be reported to the Board.

RECEIVED

(e) Anderby Pumping Station

BH Construction Co. Ltd had commenced work in June, focusing on structural concrete removal and modifications to facilitate the new pump installation; work was progressing well. The three new fish friendly pumps had been manufactured, the factory acceptance check completed in late August and installation would take place in September 2023.

Work had been delayed slightly due to the unexpected thickness of the sheet piles embedded within the concrete. BH Construction Co. Ltd had progressed utilising innovative concrete 'bursting' low vibration techniques to remove the concrete from each side of the pile. This was followed by removal of the metal sheet pile thermally. Officers anticipated that the station would be operational by the end of October 2023, once the concrete had reached the desired strength.

The new electrical control panel and transformer were installed during July. Water levels were being managed with temporary over-pumping backed up by the diesel station.

RECEIVED

(f) Ingoldmells Pumping Station

Investigation works have been undertaken with the support of a dive team to develop an appropriate temporary over-pumping route.

RECEIVED

(g) Expenditure to date

Committed costs to date were reported as below:

| <i>Pumping Station</i>           | <i>Committed Expenditure</i> | <i>Estimated scheme costs (Total)</i> |
|----------------------------------|------------------------------|---------------------------------------|
| Saltfleet (LM19351)              | £3,876,175                   | £4,084,154                            |
| Gents Canal to Mardyke (LM22351) | £263,943                     | £327,746                              |
| TOTAL                            | £4,140,118                   | £4,411,900                            |
| Trusthorpe (LM19304)             | £1,385,398                   | £1,849,692                            |
| Ingoldmells (LM20305)            | £1,237,426                   | £2,575,000                            |
| Anderby (LM20306)                | £1,973,932                   | £2,187,750                            |

RECEIVED

10:4 Pumping Station Emergency Repairs - Crown Farm (LM22302)

Minor refurbishment works and installation of a new motor heater had been completed on the first pump motor and the second pump motor had been removed for the same work.

RECEIVED

10:5 Wedlands Gate

The control room at Wedlands Gate had been broken into and the door of the external meter box damaged; the police had been informed. Both the door and cover over the meter box were found to be rotten and an order had been placed with Lincoln Security Limited for a new certified steel door at a cost of £4,943.53; this was installed on 14th September 2023. The cover over the meter box was replaced with a spare GRP cover. Officers are seeking quotes for replacement palisade fencing around the perimeter of the site to improve security.

RECEIVED

10:6 Chapel Basin Pumping Station Refurbishment (LM21306)

Orders had been placed with Marshalls Civils and Drainage for the bespoke concrete cover slab and with Technocover Ltd for a hinged pump-through fall protection access cover. Lifting options were being investigated with the DLO due to the weight of the slab. The works including pump replacement would be undertaken during October 2023. Costs to date were £15,433.55 against the approved budget of £20,281.50.

RECEIVED

10:7 Wyche Pumping Station Refurbishment (LM20304)

The pump refurbishments had been completed and both pumps were fully operational. Costs to date were £58,629.59 against the approved budget of £61,600.

RECEIVED



10:8 SCAPE/Balfour Beatty/Stantec - Preparation of single Outline Business Case for 13 LMDB Pumping Stations (LM23399)

Inspections had been undertaken at some of the 13 pumping stations, this included inspection of the piles and concrete testing. Officers were arranging for all syphons underneath the Louth Canal to be cleansed and surveyed together with the syphon at Crown Farm Pumping Station.

RECEIVED

10:9 Capital Works Programme Update

Officers were working to strengthen and rationalise management of the capital works programme, including standardising governance documentation and improving visibility. Deployment of resource across projects up to March 2027 had been reassessed, this included identifying lower priority projects which could be moved out of the programme to free up resource allowing delivery of those with the highest priority across the Consortium. Full details of these projects would be provided alongside recommendations to change the timescales of specific projects at the November Board meeting. This had resulted in anticipated delivery of four to five priority schemes across the Consortium per annum, in addition to the grouped projects currently in development through the Scape framework. Officers were also exploring the scope for clearer and simpler reporting on projects, including forecast of out-turn, with the aim of introducing this at the November Board meetings.

Across the Consortium eleven projects had been closed down so far this year, the following three in the Lindsey Marsh area:

- (a) Recovery Works- Embankment Repairs (EA PSCA)
- (b) Covenham Pumping Station (Pumps and Pannel)
- (c) Wyche Pumping station (Pump Refurbishment)

There were several projects in the delivery stage which included Telemetry, Boygriff Pumping Station Refurbishment, Theddlethorpe Pumping Station Refurbishment, Chapel Basin Pumping Station Refurbishment, Saltfleet Pumping Station Replacement, Anderby Pumping Station Refurbishment, Trusthorpe Pumping Station Refurbishment and Ingoldmells Pumping Station Refurbishment.

An overview of the planned projects up to 2029 was presented for members' information. The Senior Engineer reported that as part of long-term plans Officers had projects planned up to 2050 in relation to Pumping Stations. For grant funding, the Environment Agency currently only required details up to quarter one 2027.

Officers highlighted that production of Outline Business Cases (OBCs) were required to support applications, but the process was very time consuming some 250-300 hours per case. The use of SCAPE, as previously reported to the Board reduced this burden to an extent and allowed staff to focus on project delivery. That said, the remaining 13 stations requiring OBCs and being delivered in-house still demanded a considerable investment of staff time.

RECEIVED

#### 10:10 Electricity Contracts

Officers were awaiting costs from ESPO for those contracts which were due to move to a variable tariff in October. Other stations remained in contract until July 2024.

Mr R.H. Needham enquired, given that the cost of electricity was one of the reasons for this year's rate increases, would there be a reduction next year. The Chief Executive stated that the standing charges, which made up a significant element of the Board's electricity costs, had not reduced. ADA and DEFRA had been asked to write to Ofgem to challenge the calculation of standing charges but ADA had requested further information before doing so which was disappointing. Whilst there should be a reduction in usage costs, the standing charges had not changed.

Mr D. Pridgeon enquired whether the Board considered Archimedean screw pumps to reduce costs. The Senior Engineer agreed that they were typically slightly cheaper than a traditional pump arrangement, however, if changing the pump arrangement significant capital works would be required in order for these to be installed and this outweighed the cost benefit. Installation of variable speed drives, syphonic recovery was also considered where appropriate and it was standard practice to pump off-peak wherever possible. The Chief Executive added that consideration was also given to maximising the use of gravity wherever possible. He explained that screw pumps were not suitable for all sites, e.g. when pumping against the tide.

In response to Mr Pridgeon who queried whether electricity could be generated when using gravity, the Senior Engineer confirmed this may be possible with inline pumps but was still in the very early stages. He reported that installation of inline pumps may be trialled in the Isle of Axholme at Drain Head Pumping Station.

The Chief Executive agreed to raise the issue of green alternatives for energy at the Lincolnshire Clerks meeting to see whether there was any interest in looking at the options jointly.

RECEIVED

#### 11. FINANCE

The Finance Manager presented the attached report for members consideration.

##### 11:1 Method of Accounting

The Finance Manager reported that the accounts had been prepared with absorbed costs excluded and would only show the actual external costs. The absorbed costs had no financial impact on the Board and were offset by an income under another heading.

RECEIVED

##### 11:2 Management Accounts for the 31st August 2023

The 2023/24 Estimates allowed for a surplus budget of £395,460, however, the current predicted outturn position at the year end was estimated to be a surplus of £553,193.41. This was an estimate based on current weighted spending and may decrease before the year end.

The 2023/24 predicted cash surplus was expected to be £1,531,860.14 or 31.51% of net operating costs.

Mr R. Crust queried the overspend on electricity, the Finance Manager stated that this was based on the weighted budgets so the costs to date were higher than predicted at this point in the year but this may decrease or increase further depending on costs for the remainder of the year.

RESOLVED

That the Management Variance Accounts for 31st August 2023 be approved.

11:3 Progress of Audit

Public Sector Audit Appointments Ltd were tendering for audit services for new Category 1 authorities. Officers would update members on progress at the next meeting.

RECEIVED

11:4 Transfer of Budgets

The budget transfer for the electric points at Wellington House had already been approved under 10:1.

RECEIVED

11:5 Cash Balances and Borrowings as at 31st August 2023

The Finance Manager reported that the Board had £6,578,328.69 held across five accounts and no loans outstanding.

RESOLVED

That the Board's cash balances and borrowings be noted.

11:6 Business Debit Card

The Finance Manager reported that due to the closure of Barclays Louth Branch in order to withdraw funds to replenish petty cash, a business debit card was required for the current account. The Finance Manager asked the Board to consider applying for a debit card in her name to enable her to make cash withdrawals.

Mr M. Denby queried if the card would be double authenticated, and the Chief Executive queried if a limit on withdrawal value could be set. The Finance Manager stated that the card limit was £750 per day and confirmed that as the card would be used for cash withdrawals double authentication would not be possible.

RESOLVED

That a Barclays business debit card be applied for in the name of Mrs N. Hind to enable her to make cash withdrawals up to a daily limit of £750.00.

11:7 Payments over £500

A schedule of payments over £500 made since the last meeting totalling £4,481,423.94 was presented for members information.

Mr R.H. Needham queried £1,104 expenditure on Driving Licence checks. Officers explained that this related to an online service which checked employee driving licences every six months to ensure compliance with insurance and health and safety. Some of this cost would be recharged to the other Consortium Boards.

Mr S.W. Eyre queried payment of £17,808 for an annual service contract on the Massey Ferguson. Officers confirmed this was for a period of five years and worked out the most cost effective for the Board.

RESOLVED

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

11:8 Finance Department

The Chief Executive reported that previously, accounts had not been prepared until at least six weeks after the month end when all data had been input and, although these were extremely accurate, it did not enable Officers and Members to have an up-to-date picture of the Board's finances. Officers were now reconciling on the 15th of the following month and accounts sent to the Chairman and Vice-Chairman.

Officers were in discussions with the developer of the accounts software (Sage) to improve the engineering project reporting; this would enable better visibility and management of project funds.

Officers were also looking to introduce a new system, Microsoft Power BI, which could extract data from Sage and transfer this into a user friendly dashboard to improve visibility and monitoring for budget holders. The system would be trialed with the Corporate Services team budgets.

Mr R.H. Needham queried the progress of training for the Deputy Finance Manager, stating that it was important that there was a deputy who could cover all aspects of the accounts. The Finance Manager confirmed that a deputy had been appointed but training was still ongoing. The Finance Manager was asked to review the training plan and provide a date on when this would be completed at the November Board meeting.

RECEIVED

12. INVESTMENTS

Following approval to invest £210,000 for a period of six months at the last meeting, Officers were liaising with the broker BGC to place the funds with UK banks or building societies. The Broker was undertaking due diligence checks on the Board and once approved agreement would be sought from the Chairman and Vice-Chairman to invest the funds.

RECEIVED

### 13. DRAINAGE RATES AND SPECIAL LEVIES

A total of £711,968.56 had been collected in respect of drainage rates and £2,045,689 special levies up to the 8th September 2023 giving a combined collection rate of 50.9%.

Cllr T. Aldridge queried whether Officers had met with East Lindsey District Council (ELDC). The Chief Executive reported that he had been invited to give a presentation to the All Party Parliamentary Group (APPG) for Sustainable Flood and Drought Management in October on three key things to change for IDBs. Mrs C. Marshall from ELDC would also be attending and he hoped to meet with her prior to this. Mrs Marshall would also be presenting at the Lincolnshire ADA Branch meeting on 19th October 2023. At a national level IDB special levies were a small percentage of a council's overall costs but they could have a significant impact at local level.

Cllr Aldridge stated that some councillors were unaware of what the issue was and that it would be very helpful if a presentation could be made to the full Council to address this. If the Board agreed, he would put a question to the Council regarding arranging a meeting. Officers and the Board were happy for Cllr Aldridge to put this to the council.

Concerns were raised about the number of apologies from councillors, particularly at this meeting. The Chairman clarified that the Board had no powers regarding councillor attendance but could raise the issue with elected members if they missed a number of meetings. Officers would review attendance and draw this to the council's attention. It was pointed out that some of the Board meetings clashed with council meetings.

Officers would forward meeting dates to the Council once they were agreed in November for the following year. Cllr D. Simpson pointed out that the Council meeting dates were set in June each year.

RECEIVED

### 14. ENVIRONMENTAL REPORT

#### 14:1 Mink Control

Two bids for funding had been made to support mink control in the Board's District. The first, by the Greater Lincolnshire Nature Partnership who applied to DEFRA's Farming in Protected Landscapes funding scheme for mink control on the Lincolnshire chalk streams. Within this habitat the water vole was a particularly important species, so the threat posed by mink created wider environmental concerns. The proposal was to develop a holistic approach to mink control along the Wolds edge and across the Board's district. This combined with the Environment Agency funded work on the River Steeping and other schemes, made eradication of mink from the Board's district a realistic prospect.

The second bid was by the Waterlife Recovery Trust. The Trust had applied for funding via Natural England's Species Recovery Programme to extend their working area northwards to Lincoln. The Board's existing contribution of £5,000 per annum and co-operation with partners had been instrumental in developing mink control in Lincolnshire. If these bids were successful officers would work with partners to ensure the money continued to be spent to the greatest possible effect.

RECEIVED

14:2 Barn Owl Monitoring

Monitoring the barn owl nest boxes was very disappointing this year, only five chicks were found with one ringed. The poor result was attributed to the cyclic nature of the field vole numbers and it was expected that a recovery would occur in 2024. Other birds found were nine kestrel chicks with two ringed, and two stock dove chicks.

RECEIVED

14:3 Electronic Recording

Early signs indicated that electronic recording was going well, with numerous records submitted. Whilst there were some teething problems overall the system was operating successfully. A simple verification of the records was in place, allowing the Environment Officers to review and validate each record before it was uploaded to the Board's system. Of the last 100 records submitted, Lindsey Marsh staff were responsible for 79.

RECEIVED

15. GAYTON ENGINE PUMPING STATION

The Corporate Services Manager reported that Gayton Engine Pumping Station was leased to Gayton Engine Preservation Society (GEPS) under 25-year lease which had now expired. GEPS was a registered charity and the Board supported GEPS by cutting the grass and providing insurance but all maintenance on the building and pumps and organisation and manning of open days was undertaken by volunteers.

In February 2021 a small crack was noticed in the left-hand rear corner of the building. A structural investigation was undertaken, which confirmed the footings were sufficient to support the structure and supported the injection of resin to support the ground, tying with spiral ties and fitting of a large right-handed bracket. A quotation of £9,640 was received in July 2021 for this work. Planning approval was sought for work on the listed building, and English Heritage gave consent for the work in April 2022 subject to certain conditions. Additionally works were undertaken (as advised) to extend the downpipes to take water further away from the building.

By May 2022 the size of the crack had increased considerably, and props were installed to stop further movement. The Board's insurers were informed of a potential claim and the Board approved expenditure of £10,000 at its meeting on 17th November 2022.

Following a geotechnical investigation, a visit from an arborist and a drainage investigation arranged by the insurers, the claim was refused on the grounds that the building had been previously underpinned and not declared. The Corporate Services Manager stated that, as Officers and GEPS Members had no knowledge of underpinning and there was no evidence of this in the Board's records, a further structural inspection was commissioned which confirmed that the building had *not* been underpinned. The Board's insurance broker was now pursuing this on the Board's behalf.

Costs for the necessary repairs to the building were awaited but, in the meantime, an offer to purchase the building had been received. Officers stated that if the Board agreed to sell the station, it would be valued and put on the open market and GEPS would be disbanded with any funds being donated to a similar charity. Should the Board wish to continue with the current arrangement, a new lease would need to be entered into. The new GEPS Chairman

had already enlisted support in obtaining grant funding for improvements to the station once the subsidence issues had been addressed.

Mr R.H. Needham suggested that in light of the costs to repair the building that it should be sold, Mr D.R. Tagg supported this.

Cllr D. Simpson queried if the station provided any operational benefit to the Board. The Chief Executive confirmed it did not. Cllr Simpson stated it was a piece of local heritage and when in private ownership there was no future control of the site and it may fall into disrepair; being listed would not ensure its upkeep. He queried how much the station had cost the Board. The Chief Executive stated this was not just about moving water, it was part of the Board's history and the community and, other than this repair, the Board's costs were the insurance and a very minimal amount of staff time. The GEPS Executive Committee were keen to continue, had also expressed concern as to the long-term future of the building should it be sold; they remained keen and enthusiastic to preserve the station for the future.

The Chairman suggested decision be deferred until costs for the repair were received.

#### RESOLVED

That a full report with repair costs and a valuation of Gayton Engine Pumping Station be brought to the November Board meeting for consideration.

#### 16. ENVIRONMENT AGENCY AND PARTNERSHIP MATTERS

The Chief Executive reported that following his request for additional information on how the Board's precept was spent, prior to paying this year's bills, he had received details from the Environment Agency (EA). The EA reported that in 2022/23 the AIMS bid for main river maintenance in the Lindsey Marsh area was for £1,410,504 made up of £657,842 GiA, £347,637 of the £450,451 LM precept, and £403,705 GDC. The actual amount spent was £1,523,87.

The EA also stated that *'With respect to PSCA works performed by the area on our behalf, this has reduced because of the board's resource availability. The opportunity exists to do more, however, we have to be assured that the work is completed and delivers our programme commitment as published nationally. This year's allocation model, and settlement (2023/24), has roughly equated to the same values, with the same optimisation principles being applied. There is of course some adjustments to be made due to the impacts of increasing costs, however, our plan is to deliver the required package of maintenance for the area using our own in house teams, our framework contractor and the IDB under the PSCA.'*

Officers would be discussing this further with the EA, particularly the point regarding resource availability which as far as the Board was concerned was not an issue. The EA had offered to send a representative to attend a meeting and the Chief Executive would suggest they attend the November Board meeting.

The Chief Executive proposed that the precept be paid and that a constructive plan be put in place with the EA for next year.

Mr R. Crust stated that EA maintenance on the Great Eau was poor and seepage from the river was making the adjacent land unworkable.

Mr R.H. Needham highlighted the no maintenance had been carried out on the Greyfleet for 40 years.

RESOLVED

That the Board release payment of the annual Environment Agency precept.

17. PLANNING AND BYELAW UPDATE

17:1 LM22043 Outer Dowsing Offshore Wind Farm

The onshore grid connection point for this scheme was still being developed, but was likely to fall between Anderby Creek and Chapel St Leonards and then make its way inland, along the coast. The proposed cable route passed through a large number of Board maintained watercourses. Officers had highlighted the requirement of horizontal directional drilling (HDD) for all watercourse crossings in the Board's district. The Planning and Development Control Officer was attending meetings with the developers and was in close contact with other affected drainage boards to establish a coordinated approach.

Officers asked that members who came across any updates and/or project developments for Outer Dowsing Offshore Windfarm contact the Board's Planning and Byelaws Officer.

RECEIVED

18. DELEGATED MATTERS - PLANNING, BYELAWS AND SUPERVISORY ROLE

18:1 Byelaw Applications

Officers reported that the following byelaw applications had been dealt with under delegated authority since the last Board meeting:

LMDB/LDC/2022/041 Installation of cables by HDD method crossing and trenching within nine metres of the Board maintained Irby School Drain, on land adjacent Manor Farm, Wainfleet Road, at national grid reference 546757 363615 and 546978 363738, in the parish of Irby in the Marsh.

LMDB/LDC/2023/032 Installation of an 18 metre access culvert within the Board maintained Catchwater Drain, at field to the north of Lady Fen Lane at national grid reference 547662 374843 in the parish of Farlesthorne.

LMDB/LDC/2023/033 Removal of existing overhead powerlines and installation of a new H pole and stays and underground LV supply cables by trenching method, within nine metres but no closer than eight metres to, and crossing, the Board maintained Church Lane Drain, on site adjacent Mermaid Caravan Site, Seaholme Road at national grid reference 550051 383861, in the parish of Mablethorpe.

LMDB/LDC/2023/034 Installation of a 12 metre access culvert within the Board maintained Middle Ings Drain East Branch, adjacent Sloothby High Lane at national grid reference 552095 370956, in the parish of Willoughby and Sloothby.



LMDB/LDC/2023/043-44 Installation of a stock proof fence along bank top of the Board maintained Wold Drain and Parsons Freshwater Drain North at land adjacent Ings Wood, Lymn Bank West at national grid reference 546917 362330 and 546666 362044 in the parish of Firsby.

LMDB/LDC/2023/045 Erection of a warehouse building within nine metres but no closer than six metres to the Board maintained Mill Rundle Drain and Mill Rundle Drain Branch to the rear of Alford Storage and Textiles Company, Beechings Way at national grid reference 544830 375300 in the parish of Alford.

LMDB/LDC/2023/047 Discharge of treated foul water and surface water into the Board maintained Skirbeck Drain, at Rose Marie, Main Road at national grid reference 546810 382943 in the parish of Maltby Le Marsh.

LMDB/LDC/2023/048 Erection of a two-story extension within nine metres but no closer than six metres of the Board maintained Wainfleet Common Drain, to the rear of Briar Cottage, Matt Pitts Lane at national grid reference 549574 359335, in the Parish of Wainfleet All Saints.

LMDB/LDC/2023/052 - 57 Installation of cables by HDD method crossing the Board maintained Chapel Drain, Wold Drain, Smiths Branch Drain and Irby School Drain on land adjacent Manor Farm, Wainfleet Road, at national grid references; 546691 363125, 546689 363107, 546694 363154, 546658 363012, 546758 362781 and 546740 363133 in the parish of Irby in the Marsh.

LMDB/LDC/2023/058 Installation of a fence within nine metres, but no closer than eight metres of the Board maintained Seacroft Railway Drain, at site adjacent Hassall Road, Skegness, at national grid reference 555283 362511 in the parish of Skegness.

LMDB/LDC/2023/061 Installation of a fence within nine metres of the Board maintained Old Fleet Drain West Branch and North Cotes Relief Drain at agricultural field, Thoresby Road at national grid reference 534494 399978 in the parish of North Cotes.

#### RECEIVED

#### 18:2 Section 23 Applications

The following Section 23 application had been dealt with since the last meeting:

LMDB/LDC/2023/049 Repairs to existing brick arch culvert, at watercourse to the South of Tip Lane, at national grid reference 546950 361280 in the parish of Thorpe St Peter.

LMDB/LDC/2023/050-51 Installation of a box culvert and footbridge crossing at Haven Skegness, Seacroft at national grid reference 555481 362495 and 555531 362345 in the parish of Skegness.

The following Section 23 consents had been granted by the Board on behalf of the

Lead Local Flood Authority since the last meeting:

LMDB/LDC/2023/041 Installation of a silt trap within a riparian watercourse located on land to the East of Langton Road, adjacent Callow Carr, Langton at national grid reference 540048 370655 in the parish of Langton by Spilsby.

LMDB/LDC/2023/042 Installation of a surface water outfall via a headwall and spillway within riparian watercourse at land adjacent Parkburn, Station Road, at national grid reference 548788 365952 in the parish of Burgh Le Marsh.

LMDB/LDC/2023/046 Installation of a six metre temporary access culvert consisting of 600mm PVC culvert pipe, within a riparian watercourse on land adjacent South Ormsby Hall, at national grid reference 537000 375516, in the parish of South Ormsby.

LMDB/LDC/2023/059 Installation of a headwall/spillway structure in a riparian watercourse, to enable surface water discharge at Sunny Meadow, to the rear of 1 Station Road, at national grid reference 549527 365068 in the parish of Burgh le Marsh.

RECEIVED

#### 18:3 Planning Applications

Officers had objected to one application for construction of a concrete hardstanding at 4.5 metres from the bank top of the Board maintained Trusthorpe Main Drain although this work had already been completed. Officers were already aware of this and had written to the property owner in August regarding the contravention. The landowner had agreed to remove the hardstanding area and an update would be given to the Board once this had been done.

Officers had consulted on a further 37 planning applications since the last meeting and appropriate comments relating to surface water drainage were provided.

RECEIVED

#### 19. ASSOCIATION OF DRAINAGE AUTHORITIES

The Chief Executive gave a brief overview of ADA's involvement with the Association of Sustainable Urban Drainage Systems (ASA) Authorities and the possibility of closer working or merging of the two bodies. The Chairman expressed concern regarding the ongoing issue of maintenance of SUDS. Cllr T. Aldridge also expressed concern, stating that maintenance of SUDS was a grey area and it was essential that these were maintained. The Executive Officer reported that the Lead Local Flood Authority was the approving body and would be responsible for ensuring these were maintained in the future but this would not apply to schemes already in place. The Chief Executive reported that Lincolnshire County Council was recruiting eight members of staff to deal with SUDS.

The Chief Executive would be attending the next APPG meeting and would update members at the November Board meeting.

The ADA Annual General Meeting was taking place today. Whilst Officers and members had not attended due to the clash with the Board meeting, the Chairman of Doncaster East IDB would be attending.

The next ADA Lincolnshire Branch meeting would be held on the 19th October 2023.

The ADA Conference would be held on the 21st November 2023 in London. There would be travel costs and delegate fees but members were asked to contact the office if they wished to attend.

A link had been sent to members to sign up to the ADA News Stream, a very useful industry update circulated by the ADA.

Mr R.H. Needham referred to the ADA Working Demonstration which had been a very well organised and interesting event. The Chief Executive reported that organising such an event was very labour intensive but they had made a £39 profit. There had been some issues with people registering and not attending and unfortunately options to increase footfall were very limited but overall the event had been a success.

RECEIVED

## 20. 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.

A decision had been made to recruit a new member of the DLO, this had not been included in the estimates but was a previously created role which with internal staff moves had not been replaced. A new Land Drainage Operative had started work in September.

An initial review of staff turnover across the Consortium showed 14 leavers in 2021/22 eight in 2022/23, and six this year to date. There had also been several internal moves which were not reflected in these figures.

In response to Mr S.W. Eyre, the Corporate Services Manager confirmed that the largest turnover of staff (approximately half) was in the Operations Teams, with Engineering next. Both were areas where skills were in high demand and where the boards had struggled to recruit in the past.

Officers were also developing existing staff, e.g. training the Deputy Finance Manager, AAT training for the Accounts Assistant and Engineering training for the Engineering Technician. All of or a proportion of training costs would be reimbursed should employees leave within three years of the training being completed.

RECEIVED

**21. ANY OTHER BUSINESS**

**21:1 Wetland Nature Reserve, Sandilands**

Officers reported on the proposal by the National Trust to create a wetland nature reserve on the old Sandilands Golf course. The golf course and all the land between Roman Bank was drained by gravity to Anderby Creek. The National Trust aimed to create wetland habitats and numerous hydrological studies were being undertaken.

A planning application had been submitted for the creation of a wetland nature reserve including change of use, conversion of and alterations to the former golf clubhouse to provide a visitor centre. Early discussions with Officers had centred on potential sources of a fresh water supply. It was thought that the most likely route was use of the gravity system at Boygrift Pumping Station. A site meeting was planned for the 18th October 2023.

Officers reported that longer term, the National Trust hoped to return all the land from Boygrift to Anderby Creek to conservation management. The land immediately to the south of the golf course was already owned by the Lincolnshire Wildlife Trust and managed as wetland. Until the results of the hydrological studies were available, the volume and thus possible source of the water would not be known.

The Chief Executive had concerns about flows coming back as a result of raising the water levels in this area. He stated that the Board's Environmental Officer and the Senior Engineer would ensure that the Board was involved at an early stage in this and plans for the Kings Nature Reserve

Cllr D. Simpson asked if the Board had final say if there were areas which may compromise operations. The Senior Engineer confirmed that the Board's consent would be required for the works. The Chief Executive referred to the grazing marshes project where they had been required to 'tank' the area to protect the Board's systems. Mr R.H. Needham recalled that the North Outmarsh Drain had been extended by the former Alford Drainage Board to alleviate flooding from the golf course and the Wildlife Trust had paid to divert the water.

The Senior Engineer confirmed that any applications would be brought to the Board for consideration.

RECEIVED

CHAIRMAN

## FOR MEMBERS' INFORMATION ONLY

|                                     |                                                                                       |                        |
|-------------------------------------|---------------------------------------------------------------------------------------|------------------------|
| <b>Lindsey Marsh Drainage Board</b> | File Ref:                                                                             | Agenda Item: <b>11</b> |
|                                     | Meeting: Board Meeting<br>Date: <b>27th September 2023</b><br>Subject: <b>FINANCE</b> |                        |

### Recommendations:

- To review and approve the Management Variance Accounts for the year 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 application for a Business Debit Card.
- 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 the approved 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.

**Lindsey Marsh Drainage Board**  
**Variance to Estimates Report - For the 5 months to 31st August 2023**

|                                                                                         | <b>Whole Yr<br/>Estimate</b> | <b>31.08.2023<br/>Variance</b> | <b>31.08.2023<br/>Estimate</b> | <b>31.08.2023<br/>Actual</b> |
|-----------------------------------------------------------------------------------------|------------------------------|--------------------------------|--------------------------------|------------------------------|
| <b>The following income &amp; expenditure is not related to Engineering Schemes</b>     |                              |                                |                                |                              |
| Total Income including Rates/Levy/Consenting Income                                     | 6,702,610.00                 | 58,039.40                      | 3,805,952.50                   | 3,863,991.90                 |
| Absorption Income relating to costs in Schemes                                          | 238,680.00                   | 66,017.26                      | 106,980.00                     | 172,997.26                   |
| Total Maintenance Costs for Drains/PS/Consenting                                        | (1,138,703.00)               | (84,052.92)                    | (293,785.00)                   | (377,837.92)                 |
| Total Supportive expenditure incl Salaries, Plant Running, Precept, Admin & IT costs    | (4,204,431.00)               | 141,306.05                     | (1,743,078.50)                 | (1,601,772.45)               |
|                                                                                         | 1,598,156.00                 | 181,309.79                     | 1,876,069.00                   | 2,057,378.79                 |
| <b>Adjustment to Reserves</b>                                                           |                              |                                |                                |                              |
| Prior Yr Costs rated for in current year to add to reserves                             | (405,148.00)                 | 0.00                           | 0.00                           | 0.00                         |
| Planned Funds transferred from Plant Reserve to General reserves to meet expenditure    | 100,000.00                   | 0.00                           | 0.00                           | 0.00                         |
| Plant/Vehicle net expenditure occurred in year - funded from Plant reserve              | 0.00                         | 120,270.00                     | 0.00                           | 120,270.00                   |
| Plant/Vehicle planned net expenditure not occurred in year - held over to Plant reserve | 0.00                         | 0.00                           | 0.00                           | 0.00                         |
| <b>Adjustments for Balance Sheet Budget Entries</b>                                     |                              |                                |                                |                              |
| <b>Fixed Asset Adjustments</b>                                                          |                              |                                |                                |                              |
| Vehicle additions                                                                       | 0.00                         | (111,159.27)                   | 0.00                           | (111,159.27)                 |
| Vehicle disposals                                                                       | 0.00                         | 11,633.33                      | 0.00                           | 11,633.33                    |
| Plant additions                                                                         | (499,000.00)                 | (23,789.83)                    | (263,766.00)                   | (287,555.83)                 |
| Plant disposals                                                                         | 81,500.00                    | (6,500.00)                     | 40,000.00                      | 33,500.00                    |
| <b>Loan Capital Adjustment</b>                                                          |                              |                                |                                |                              |
| PWLB Loan repayments - Existing                                                         | 0.00                         | 0.00                           | 0.00                           | 0.00                         |
| PWLB Loan repayments - Future                                                           | (12,348.00)                  | 0.00                           | 0.00                           | 0.00                         |
|                                                                                         | 863,160.00                   | 171,764.02                     | 1,652,303.00                   | 1,824,067.02                 |
| <b>Board Funding towards schemes</b>                                                    | (467,700.00)                 | 0.00                           | (467,700.00)                   | (467,700.00)                 |
| <b>Surplus/(deficit) to be taken from General Reserves as at 31st August 2023</b>       | <b>395,460.00</b>            | <b>171,764.02</b>              | <b>1,184,603.00</b>            | <b>1,356,367.02</b>          |
| <b>Unplanned adjustments to Reserves during period:</b>                                 |                              |                                |                                |                              |
| 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                         | 0.00                           | 0.00                           | 0.00                         |
| <b>Surplus/(deficit) to be taken from General Reserves as at 31st August 2023</b>       | <b>395,460.00</b>            | <b>171,764.02</b>              | <b>1,184,603.00</b>            | <b>1,356,367.02</b>          |

The above shows, that for the period to 31<sup>st</sup> August 2023, including Scheme Transfers to and from Reserves, resulted in a positive variance for the period of **£171,764.02**.

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

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

The 2023/24 Estimates allowed for a surplus budget of **£395,460** where the funds would boost general reserves.

The agricultural rates and special levies for 2023/24 were increased by 27.6% to boost the levels in General Reserves rather than the reliance of the sums held in schemes to achieve a 30% General Reserve and also to allow for estimated increase in costs during 2023/24, but also to allow for the estimated 2022/23 overspends of £405,148, relating to electric, which could not be sustained within the General Reserves.

|                                                                                                                                    | 31.03.24               | 31.03.24                 | Notes                                                                                                                                                                                                                                                                                                               |
|------------------------------------------------------------------------------------------------------------------------------------|------------------------|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Outturn Report to Increase / decrease general reserve                                                                              | 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                                                                                | 6,702,610.00           | 6,720,346.15             | Agricultural Rates outturn additional income of £8,995.77. 22/23 Mink PSCA costs recharged £3,871.80. OneCom Phone discount income £5,880. Highland Water £1,988.58. Investment Interest £22k. Combined income for Engineers/consenting Income & Consortium recharge will be affected by lower salary <b>£25k</b> . |
| Absorption Income relating to costs in Schemes                                                                                     | 238,680.00             | 304,697.26               | The use of own DLO & Engineering labour & plant in Budgeted schemes benefits the Cash Surplus Position. (budget + variance to date)                                                                                                                                                                                 |
| Total Maintenance Costs for Drains/PS/Consenting                                                                                   | (1,138,703.00)         | (1,176,703.00)           | Electric overspend <b>£38k</b>                                                                                                                                                                                                                                                                                      |
| Total Supportive expenditure incl Salaries, Plant Running, Precept, Admin & IT costs                                               | (4,204,431.00)         | (4,051,431.00)           | Underspend on head office staff costs £160k. Fuel underspend £35k. Legal & prof fees <b>£42k</b>                                                                                                                                                                                                                    |
| <b>Adjustment to Reserves</b>                                                                                                      |                        |                          |                                                                                                                                                                                                                                                                                                                     |
| Prior Yr Costs rated for in current year to add to reserves                                                                        | (405,148.00)           | (405,148.00)             |                                                                                                                                                                                                                                                                                                                     |
| Planned Funds transferred from Plant Reserve to General Plant/Vehicle net expenditure occurred in year - funded from Plant reserve | 100,000.00<br>0.00     | 100,000.00<br>196,270.00 | Will be trf back to General reserves on Purch of excavator<br>Plant reserve retained budgets returned to General reserves                                                                                                                                                                                           |
| Carried over Plant Funds transferred back to General Reserves to meet expenditure                                                  | 0.00                   | 0.00                     | Any planned Asset additions not occurring in year, held over in Plant reserve                                                                                                                                                                                                                                       |
| <b>Adjustments for Balance Sheet Budget Entries</b>                                                                                |                        |                          |                                                                                                                                                                                                                                                                                                                     |
| Fixed Asset Adjustments                                                                                                            | (417,500.00)           | (654,790.00)             | Plant additions/disposals overspend <b>£30,290</b> . Vehicle additions <b>£207k</b> . Expenditure met from Plant reserves                                                                                                                                                                                           |
| Loan Capital Adjustment                                                                                                            | (12,348.00)            | (12,348.00)              |                                                                                                                                                                                                                                                                                                                     |
|                                                                                                                                    | 863,160.00             | 1,020,893.41             |                                                                                                                                                                                                                                                                                                                     |
| Board funding to schemes per estimates                                                                                             | (467,700.00)           | (467,700.00)             |                                                                                                                                                                                                                                                                                                                     |
| <b>Expected Outturn - Increase / (decrease) to General Reserves before Transfer of Budgets</b>                                     | <b>395,460.00</b>      | <b>553,193.41</b>        |                                                                                                                                                                                                                                                                                                                     |
| <b>See Transfer of Budgets:</b>                                                                                                    |                        |                          |                                                                                                                                                                                                                                                                                                                     |
| 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                   | 0.00                     |                                                                                                                                                                                                                                                                                                                     |
| <b>Expected Outturn - Increase / (decrease) to General Reserves</b>                                                                | <b>395,460.00</b>      | <b>553,193.41</b>        |                                                                                                                                                                                                                                                                                                                     |

The above Outturn report indicates that, after allowing for the noted expected overspends and savings, this surplus will increase to **£553,193.41**.

This is an improvement to the estimated surplus position by **£157,733.41**; the majority of this positive outturn is the lower head office salary costs net of any recharge of income **£135k** due to unfilled positions; also a positive outturn on the use of Own Resources on the Schemes is currently **£66k**, which reduces the funds required to be earmarked for schemes

and boosts the General reserves. The negative outturn positions include the Pumping Station Electric of **£38k** and also the professional fees of **£42k**.

Any Outturn surplus will boost the General Reserves.

## 2:3 Plant reserves

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

|                                                                                                            |           |                              | 31.08.2023   | 31.08.2023<br>Actual |
|------------------------------------------------------------------------------------------------------------|-----------|------------------------------|--------------|----------------------|
| <b>Plant Reserve</b>                                                                                       |           |                              |              |                      |
| Balance at 01/04/23                                                                                        | Variance  | Budget held in<br>Plant fund |              | 398,890.16           |
| Trf from Plant Reserve to General Reserves - planned in estimates -<br>on purch of excavator               |           | (100,000.00)                 | 0.00         | 0.00                 |
| <b>Occurred &amp; transferred</b>                                                                          |           |                              |              |                      |
| <b>Earlier Years Budgets - Acquisitions &amp; Disposals made</b>                                           |           |                              |              |                      |
| 9 x DLO Vans                                                                                               | Addition  | 2021/22                      | (92,000.00)  | (92,000.00)          |
| 8 Bipper vans                                                                                              | Disposal  | 2021/22                      | 4,000.00     | 4,000.00             |
| 1 x DLO Van                                                                                                | Addition  | 2021/22                      | (11,500.00)  | (11,500.00)          |
| 2 Additional weedbaskets (3 purchased at<br>£31,770 less £11k budget )                                     | Addition  |                              | (20,770.00)  |                      |
|                                                                                                            |           |                              | (99,500.00)  | (120,270.00)         |
|                                                                                                            |           |                              |              | 278,620.16           |
| <b>This Years Budgets - Acquisitions &amp; Disposals NOT made<br/>so cfwd</b>                              |           |                              |              |                      |
|                                                                                                            |           |                              | 0.00         |                      |
|                                                                                                            |           |                              | 0.00         |                      |
|                                                                                                            |           |                              | 0.00         |                      |
|                                                                                                            |           |                              |              | 0.00                 |
| <b>Balance of Plant Reserve cfwd 31/08/23</b>                                                              |           |                              |              | 278,620.16           |
| <b>Not yet Occurred &amp; transferred</b>                                                                  |           |                              |              |                      |
| Trf from Plant Reserve to General Reserves - planned in estimates -<br>on purch of excavator               |           | (100,000.00)                 | 0.00         | 0.00                 |
| <b>Planned budget on Plant not yet spent in year - cfwd to cover<br/>purchases in the following period</b> |           |                              |              |                      |
|                                                                                                            | YR Budget |                              |              |                      |
| Ford Ranger FX630AW PLN7457                                                                                | Disposal  | 2020/21                      | 2,500.00     |                      |
| Ford Ranger YS67 MXU PLN7461 ins proceeds                                                                  | Addition  | 2021/22                      | (16,000.00)  |                      |
| 4x4 Pick Up                                                                                                | Addition  | 2021/22                      | (25,000.00)  |                      |
| Nissan Nivara (FT13 AOD) PLN7456                                                                           | Disposal  | 2021/22                      | 2,500.00     |                      |
| 4x4 Vehicle Landrover replacement                                                                          | Addition  | 2021/22                      | (45,000.00)  |                      |
| Landrover (FY15 VGE) PLN7458                                                                               | Disposal  | 2021/22                      | 5,000.00     |                      |
| 1 bipper van                                                                                               | Disposal  | 2021/22                      | 500.00       |                      |
| 3D Survey Scanner ENG                                                                                      | Addition  | 2021/22                      | (35,000.00)  |                      |
| 6" Mobile Pump                                                                                             | Addition  | 2022/23                      | (30,000.00)  |                      |
| GPS equipment Engineering                                                                                  | Addition  | 2022/23                      | (20,000.00)  |                      |
| Betsy 6" Pump disposal                                                                                     | Disposal  | 2022/23                      | 5,000.00     |                      |
|                                                                                                            |           |                              |              | (255,500.00)         |
|                                                                                                            |           | 0.00                         |              |                      |
| Expected Plant Reserve Value at 31st March 2024 to be used in later years                                  |           | 0.00                         | (199,500.00) | 23,120.16            |
| Plant fund to be used in 2024/2025                                                                         |           |                              |              | 0.00                 |
| Uncommitted Plant funds                                                                                    |           |                              |              | 23,120.16            |

The Plant reserve holds funds of £278,620.16, of which £255,500 are expected to be consumed in the 2023/24 financial year, due to delays in deliveries.

The balance of the fund, £23,120.16, is factored into the 5-year plan to aid future purchases



of plant. 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:

|                                    |                      |
|------------------------------------|----------------------|
| <b>Predicted Outturn for 23/24</b> | 553,193.41           |
| <b>Remove Rates</b>                | -1,310,880.00        |
| <b>Remove Special Levy</b>         | -4,104,093.00        |
|                                    | <hr/>                |
| <b>Net Costs</b>                   | <b>-4,861,779.59</b> |

|                                                                                  |                      |
|----------------------------------------------------------------------------------|----------------------|
| Cash Position at 1st April 2023                                                  | £596,638.89          |
| Add: Funds in year to be held in the Plant Reserves for future use               |                      |
| Add: Costs rated for in 23/24 occurring in 2022/23 included in Predicted outturn | £405,148.00          |
| Add: Predicted Outturn for 23/24                                                 | £553,193.41          |
|                                                                                  | <hr/>                |
| Predicted Cash Position at 31st March 2024                                       | £1,554,980.30        |
| Deduct: Predicted Plant Reserve Value at 31st March 2024                         | -£23,120.16          |
|                                                                                  | <hr/>                |
| Predicted Surplus Cash Position at 31st March 2024 - for general use             | £1,531,860.14        |
| Surplus cash as a % of Net Operating Costs                                       | 31.51%               |
| <i>Surplus Cash Position as predicted in 2023/24 Estimates</i>                   | <i>£1,397,247.00</i> |
| <i>Surplus Cash as a % of Operating Costs as predicted in 2023/24 Estimates</i>  | <i>30.28%</i>        |

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

## **Lindsey Marsh Drainage Board**

### **Balance Sheet Report**

| All Values are shown in Pound Sterling |             | Selected Period 5  | ending 31/08/2023  |
|----------------------------------------|-------------|--------------------|--------------------|
|                                        |             | Current Year       | Previous Year      |
| <b>FIXED ASSETS</b>                    |             |                    |                    |
| LAND & BUILDINGS                       | 206014.74   |                    | 206014.74          |
| PUMPING STATIONS                       | 6503788.80  |                    | 6503788.80         |
| PLANT & EQUIPMENT                      | 1561520.84  |                    | 1278965.01         |
| MOTOR VEHICLES                         | 218692.52   |                    | 111533.25          |
| COMPUTER EQUIPMENT                     | 378.08      |                    | 378.08             |
| <b>TOTAL FIXED ASSETS</b>              |             | <b>8490394.98</b>  | <b>8100679.88</b>  |
| <b>CURRENT ASSETS</b>                  |             |                    |                    |
| BANK ACCOUNT                           | 6578328.69  |                    | 8687867.44         |
| STOCK                                  | 94480.22    |                    | 103797.10          |
| DEBTORS CONTROL ACCOUNT                | 123196.60   |                    | 128757.63          |
| RATES DEBTORS ACCOUNT                  | 608836.73   |                    | 317.21             |
| PREPAYMENTS                            | 18315.48    |                    | 9549.48            |
| <b>TOTAL CURRENT ASSETS</b>            |             | <b>7423157.72</b>  | <b>8930288.86</b>  |
| <b>CURRENT LIABILITIES</b>             |             |                    |                    |
| TRADE CREDITORS & SUPPLIER RETENTIONS  | 701025.34   |                    | 300558.56          |
| OTHER CREDITORS                        | 78143.46    |                    | 1063891.68         |
| ACCRUALS                               | 100000.00   |                    | 274254.40          |
| ACCUMULATED ABSENCES ACCRUAL           | 22942.00    |                    | 22942.00           |
| VAT LIABILITY                          | (195778.53) |                    | (28980.13)         |
| PAYE CONTROLS                          | 55921.48    |                    | 48959.96           |
| DEFERRED INCOME & COMMUTED SUMS        | 150535.10   |                    | 186954.64          |
| <b>TOTAL CURRENT LIABILITIES</b>       |             | <b>912788.85</b>   | <b>1868581.11</b>  |
| <b>LONG TERM LIABILITIES</b>           |             |                    |                    |
| PENSION PROVISION                      | (845000.00) |                    | (845000.00)        |
| <b>NET ASSETS</b>                      |             | <b>15845763.85</b> | <b>16007387.63</b> |
| <b>RESERVES:</b>                       |             |                    |                    |
| <b>EARMARKED</b>                       |             |                    |                    |
| PLANT RESERVES                         | 278620.16   |                    | 398890.16          |
| CAPITAL PROJECTS RESERVE               | 4278742.80  |                    | 6066178.70         |
| <b>TOTAL EARMARKED</b>                 |             | <b>4557362.96</b>  | <b>6465068.86</b>  |
| <b>P &amp; L RESERVES</b>              | 4101235.87  |                    | 1600351.96         |
| CURRENT PERIOD SURPLUS / (DEFICIT)     | (161623.78) |                    | 593178.01          |
| <b>TOTAL UN-EARMARKED</b>              |             | <b>3939612.09</b>  | <b>2193529.97</b>  |
| <b>NON-DISTRIBUTABLE</b>               |             |                    |                    |
| REVALUATION RESERVES                   | 6503788.80  |                    | 6503788.80         |
| PENSION RESERVES                       | 845000.00   |                    | 845000.00          |
| <b>TOTAL NON-DISTRIBUTABLE</b>         |             | <b>7348788.80</b>  | <b>7348788.80</b>  |
| <b>TOTAL RESERVES</b>                  |             | <b>15845763.85</b> | <b>16007387.63</b> |

## 2:6 Engineering Schemes

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

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

A summary of the movement on the Scheme reserves is detailed below for the period to 31<sup>st</sup> August 2023.

| <b>Engineering Earmarked funds</b>             | <b>Current Year</b>   |
|------------------------------------------------|-----------------------|
| Balances at 1st April 2023                     | <b>6,066,178.70</b>   |
| Board funding as agreed in the Estimates       | <b>467,700.00</b>     |
| Engineering Income Received                    | <b>510,608.00</b>     |
| Funded from deferred income / Capital reserves | <b>0.00</b>           |
| Engineering Expenses paid                      | <b>(2,765,743.90)</b> |
| Engineering Expenses paid on Recharge project  | <b>0.00</b>           |
| Balances at 31st August 2023                   | <b>4,278,742.80</b>   |

| <u>Project</u>                                                          | <u>Remaining<br/>Budget</u> |
|-------------------------------------------------------------------------|-----------------------------|
| LM17052 Strubby Depot Improvements                                      | 399,551.67                  |
| LM17352 Boygrift Pumping Station Refurbishment                          | 339,188.91                  |
| LM18306 Theddlethorpe Pumping Station Refurbishment                     | 475,723.21                  |
| LM18308 Pumping Station Renewal Reserve account                         | 375,000.00                  |
| LM18504 Trusthorpe Main Drain Culverting Phase 4                        | 159,317.99                  |
| LM18506 Grove Road Drain Reform                                         | 5,340.43                    |
| LM19300 Strategy 2025 Pumping Station Refurbishments 2019/2020 Covenham | 38,399.81                   |
| LM19304 Trusthorpe Pumping Station Refurbishment                        | 607,524.63                  |
| LM19351 Saltfleet Pumping Station Refurbishment                         | 344,710.04                  |
| LM19453 Jack Garth Drain Culvert Renewal                                | 49,888.60                   |
| LM19602 Electronic Working                                              | 34,128.89                   |
| LM20303 Telemetry replacement                                           | 30,353.72                   |
| LM20304 Wyche PS refurbishment                                          | 2,970.41                    |
| LM20305 Ingoldmells PS refurbishment                                    | 450,212.91                  |
| LM20306 Anderby PS Refurbishment                                        | -470,984.87                 |
| LM20602 Eels REDEEM Project                                             | 3,178.59                    |
| LM20802 Thorpe Culvert Catchment & Culverts Investigations              | 238,330.56                  |
| LM21305 Burgh Village PS Refurbishment                                  | 29,394.32                   |
| LM21306 Chapel Basin PS Refurbishment                                   | 9,245.08                    |
| LM21307 Gibraltar Point PS                                              | 209,524.77                  |
| LM21308 Fulbeck PS Refurbishment                                        | 90,944.15                   |
| LM21309 PS Door Replacement (NOT ANDERBY)                               | 1,460.87                    |
| LM21901 River Steeping Enhanced                                         | 40,000.00                   |
| LM22301 Pumping Station Resilience                                      | 24,242.73                   |
| LM22310 Gayton Engine structural works                                  | 5,182.02                    |
| LM22311 Gotts PS Platforms for Stop Logs                                | 14,221.84                   |
| LM22351 Saltfleet - Gents Canal                                         | 90,157.96                   |
| LM22450 CCTV & Desilting Works                                          | 255,170.25                  |
| LM22800 Catchment Annual Provision                                      | 59,163.78                   |
| LM22801 Drain Investigations                                            | 24,851.04                   |
| LM22900 Partnership Scheme Contributions                                | 56,271.34                   |
| LM23302 Pumping Station Emergency Pump Repairs                          | 94,400.60                   |
| LM23305 Fulstow East & West PS Refurbishment                            | 29,093.01                   |
| LM23306 Austen Fen East & West PS refurbishment                         | 25,000.00                   |
| LM23307 Biergate East & West PS refurbishment                           | 11,995.60                   |
| LM23399 Single OBC for PS Refurbs                                       | -71,221.25                  |
| LM23400 Wellington House Electric Points                                | 627.95                      |
| LM23451 Asset Renewals                                                  | 76,238.70                   |
| LM23452 Small Scheme Allowance                                          | 98,220.47                   |
| LM23600 Barn Owl Programme                                              | -600.73                     |
| LM23601 Mink Control - Board costs                                      | 2,322.80                    |
| LM24305 Crown Farm PS Refurbishment                                     | 10,000.00                   |
| LM24306 Thoresby Bridge PS Refurbishment                                | 10,000.00                   |
| Engineering PROJECTS                                                    | <u>4,278,742.80</u>         |

3:1 The Officers are continuing to liaise with the Public Sector Audit Appointments Ltd with regards to the appointment of the external auditor.

Until an auditor is appointed the published draft accounts will not be amended for any additional disclosures under IFRS.

#### 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.

Balance trf

0.00

0.00

0.00

0.00

0.00

10,000.00

-10,000.00

0.00

0.00

52

## 5. Cash Balances and Borrowings as at 31<sup>st</sup> August 2023

### 5:1 Schedule of Balances

|                                | <i>Amount</i>        | <i>Interest Rate</i> |
|--------------------------------|----------------------|----------------------|
| Barclays Current Account       | £481,965.86          | 0.00%                |
| Barclays Deposit Account       | £4,402,371.67        | 1.55%                |
| Beverley Building Society      | £391,304.32          | 1.60%                |
| Monmouthshire Building Society | £517,153.52          | 1.25%                |
| Santander UK Account           | £785,515.95          | 1.04%                |
| Petty Cash                     | £17.37               |                      |
| <b>Total</b>                   | <b>£6,578,328.69</b> |                      |

### 5:2 External Borrowing

The Board had no Public Work Loan Board loans outstanding at the 31<sup>st</sup> August 2023.

## 6. Business Debit Card

6:1 Due to the closure of the Louth branch of Barclays Bank, the Board are no longer able to cash cheques there for the purpose of petty cash. It is proposed that the Board apply for a Business Debit Card on the Barclays current account, to allow a small amount of cash to be withdrawn to be used as petty cash.

6:2 It is also asked by Barclays Bank that the Board agree to allow the card to be held in the name of one nominated cardholder.

## 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 Lindsey Marsh Drainage Board on 27th September 2023

| Trans Date | Account                                    | Narrative               | Payment Value | Notes                                    |
|------------|--------------------------------------------|-------------------------|---------------|------------------------------------------|
|            |                                            |                         | £             |                                          |
| 19/05/2023 | P.A.Y.E.                                   | PAYE & Pension Payments | 49,735.32     |                                          |
| 23/05/2023 | Woldmarsh Producers Ltd                    | PP/WOLD001              | 12,867.10     | Fuel and other materials                 |
| 24/05/2023 | Scottish Hydro Electric                    | PP/SCOT001              | 9,588.79      | Electricity                              |
| 25/05/2023 | Aggregate Industries UK Ltd                | PP/AGGR001              | 3,014.34      | Gravel for stocks                        |
| 25/05/2023 | AIM Electrical Services Ltd                | PP/AIME001              | 9,760.50      | Porters Sluice PS control system upgrade |
| 25/05/2023 | E Buyer                                    | PP/EBUY001              | 2,914.38      | I.T equipment                            |
| 25/05/2023 | IT2 Limited                                | PP/IT2L001              | 2,533.93      |                                          |
| 25/05/2023 | Huws Gray (Buildbase)                      | PP/JACK001              | 4,891.13      | Timber and other various materials       |
| 25/05/2023 | JKH Drainage Units Ltd                     | PP/JKHD001              | 2,202.78      |                                          |
| 25/05/2023 | Keyline Civils Specialists Ltd             | PP/KEYL001              | 2,221.92      |                                          |
| 25/05/2023 | Lincolnshire Pension Fund                  | PP/LCCO001              | 1,304.56      |                                          |
| 25/05/2023 | Total Energies Gas & Power Ltd             | PP/TOTG001              | 5,759.03      | Electricity                              |
| 25/05/2023 | Vodafone                                   | PP/VODA001              | 2,834.08      |                                          |
| 25/05/2023 | Net Wages                                  | PAYE & Pension Payments | 31,866.85     |                                          |
| 30/05/2023 | Siemens Metering Services                  | PP/SIEM002              | 2,390.63      |                                          |
| 30/05/2023 | East Lindsey District Council              | PP/ELDC001              | 2,179.00      | Business rates                           |
| 01/06/2023 | Bosman Watermanagement BV                  | PP/BOSM001              | 667,617.97    | Anderby pumping station contract         |
| 01/06/2023 | Witham Fourth District IDB                 | SP/WITH001              | 821.03        |                                          |
| 08/06/2023 | AIM Electrical Services Ltd                | PP/AIME001              | 21,684.44     |                                          |
| 08/06/2023 | AMS Bobcat Ltd                             | PP/AMSB001              | 647.35        |                                          |
| 08/06/2023 | Blockfree Services Ltd                     | PP/BLOC001              | 1,091.52      |                                          |
| 08/06/2023 | Foxhall Plant Hire Ltd                     | PP/FOXH001              | 811.42        |                                          |
| 08/06/2023 | Greenaway Green Waste Services             | PP/GREE001              | 777.84        |                                          |
| 08/06/2023 | IT2 Limited                                | PP/IT2L001              | 2,750.76      | Telephone network and support            |
| 08/06/2023 | Huws Gray (Buildbase)                      | PP/JACK001              | 1,977.79      |                                          |
| 08/06/2023 | Liebherr GB Ltd                            | PP/LIEB001              | 2,126.26      | Inspection and serving of excavator      |
| 08/06/2023 | Marine Management Organisation             | PP/MARI001              | 728.50        |                                          |
| 08/06/2023 | MHD Construction Services Limited          | PP/MHDC001              | 6,091.58      | Chalk and removing spoil at Gents Canal  |
| 08/06/2023 | National Trench Safety UK                  | PP/NATI002              | 1,920.00      |                                          |
| 08/06/2023 | SDS Pipe Systems Ltd                       | PP/SDSP001              | 3,379.39      | Pipes for stocks                         |
| 08/06/2023 | SLD Pumps & Power                          | PP/SLDP001              | 500.10        |                                          |
| 08/06/2023 | H W Smith Ltd                              | PP/SMIT002              | 675.36        |                                          |
| 08/06/2023 | B R Smith Consultancy Ltd                  | PP/SMIT008              | 1,195.92      |                                          |
| 08/06/2023 | Sunbelt Rentals Ltd                        | PP/SUNB001              | 1,011.60      |                                          |
| 08/06/2023 | Xylem                                      | PP/XYLE001              | 6,871.80      | Pump for Chapel Basin pumping station    |
| 12/06/2023 | Credit Card                                | IAT                     | 1,042.41      |                                          |
| 12/06/2023 | Mercedes-Benz Finance                      | PP/MERC001              | 645.32        |                                          |
| 14/06/2023 |                                            | PAYE & Pension Payments | 50,858.97     |                                          |
| 15/06/2023 | Aggregate Industries UK Ltd                | PP/AGGR001              | 2,644.29      |                                          |
| 15/06/2023 | H E Services (Plant Hire) Ltd              | PP/HESE001              | 2,803.20      |                                          |
| 15/06/2023 | Keyline Civils Specialists Ltd             | PP/KEYL001              | 4,426.63      | Pipes for Low Lane Drain                 |
| 15/06/2023 | Konica Minolta Business Solutions (UK) Ltd | PP/KONM001              | 901.14        |                                          |
| 15/06/2023 | Licence Check Ltd                          | PP/LICE001              | 1,104.00      | Driving licence checks                   |
| 15/06/2023 | Lincspost Ltd                              | PP/LINC005              | 1,032.00      |                                          |
| 15/06/2023 | Pell Plant Hire Ltd                        | PP/PELL001              | 972.00        |                                          |

|            |                                   |                            |                                                                      |
|------------|-----------------------------------|----------------------------|----------------------------------------------------------------------|
| 15/06/2023 | H W Smith Ltd                     | PP/SMIT002                 | 1,782.84                                                             |
| 15/06/2023 | Net Wages                         | PAYE & Pension Payments    | 82,627.01                                                            |
| 15/06/2023 | The FD Centre Limited             | PP/FDCE001                 | 4,130.40                                                             |
| 20/06/2023 | Woldmarsh Producers Ltd           | PP/WOLD001                 | 12,713.97 Fuel and other materials                                   |
| 21/06/2023 | Total Energies Gas & Power Ltd    | PP/TOTG001                 | 250,758.98 Electricity February - May 23                             |
| 21/06/2023 | Total Energies Gas & Power Ltd    | PP/TOTG001                 | 2,524.15 Electricity                                                 |
| 22/06/2023 | P.A.Y.E.                          | PAYE & Pension Payments    | 51,400.85                                                            |
| 22/06/2023 | K&W Mechancial Services Ltd       | PP/KWMS001                 | 759.90                                                               |
| 22/06/2023 | Seacroft Ford                     | PP/SEAC001                 | 672.83                                                               |
| 22/06/2023 | SLD Pumps & Power                 | PP/SLDP001                 | 1,020.24                                                             |
| 22/06/2023 | H W Smith Ltd                     | PP/SMIT002                 | 2,859.12 Aggregate at Orby Drain and Saleby Sewer                    |
| 22/06/2023 | Towergate Risk Solutions          | PP/TOWE001                 | 1,060.22                                                             |
| 22/06/2023 | Net Wages                         | PAYE & Pension Payments    | 28,193.93                                                            |
| 22/06/2023 | P.A.Y.E.                          | PAYE & Pension Payments    | 51,400.85                                                            |
| 23/06/2023 | Maris Pumps Ltd                   | PP/MARP001                 | 738.00                                                               |
| 27/06/2023 | Vodafone                          | PP/VODA001                 | 2,812.75                                                             |
| 27/06/2023 | East Lindsey District Council     | PP/ELDC001                 | 2,179.00 Business rates                                              |
| 29/06/2023 | AIM Electrical Services Ltd       | PP/AIME001                 | 2,891.59                                                             |
| 29/06/2023 | Allenby Training Services         | PP/ALEN001                 | 594.00                                                               |
| 29/06/2023 | Blockfree Services Ltd            | PP/BLOC001                 | 1,334.28                                                             |
| 29/06/2023 | Chandlers Farm Equipment          | PP/CHAN001                 | 17,808.00 Massey Ferguson tractor annual service contract            |
| 29/06/2023 | Ecoplant Hire Services Ltd        | PP/ECOP001                 | 1,152.00                                                             |
| 29/06/2023 | East Midlands Online Ltd          | PP/EMID001                 | 1,179.00                                                             |
| 29/06/2023 | Foxhall Plant Hire Ltd            | PP/FOXH001                 | 2,469.90 Hire of plant at Gents Canal and Anderby Creek              |
| 29/06/2023 | Greenaway Green Waste Services    | PP/GREE001                 | 933.36                                                               |
| 29/06/2023 | H E Services (Plant Hire) Ltd     | PP/HESE001                 | 2,018.40                                                             |
| 29/06/2023 | Barrett Steel Ltd                 | PP/KASS001                 | 6,915.00 Gotts and Burgh Village pumping station structure           |
| 29/06/2023 | Lincolnshire Pension Fund         | PP/LCCO001                 | 2,252.56                                                             |
| 29/06/2023 | MHD Construction Services Limited | PP/MHDC001                 | 17,570.36 Limestone and gravel for stock and Gents Canal             |
| 29/06/2023 | Minova International Limited      | PP/MINO001                 | 8,742.00 Hire of pump system at Anderby Creek relief system          |
| 29/06/2023 | National Trench Safety UK         | PP/NATI002                 | 2,841.60                                                             |
| 29/06/2023 | North Lincs Engineering Ltd       | PP/NLEN001                 | 27,839.04 Repairs at Anderby diesel pumping station                  |
| 29/06/2023 | J Roberts Design Ltd              | PP/ROBE001                 | 858.00                                                               |
| 29/06/2023 | Shakespeare Martineau             | PP/SHAK001                 | 4,411.80 Provision of legal and employment advice                    |
| 29/06/2023 | SLD Pumps & Power                 | PP/SLDP001                 | 1,280.22                                                             |
| 29/06/2023 | H W Smith Ltd                     | PP/SMIT002                 | 4,352.02                                                             |
| 29/06/2023 | Sunbelt Rentals Ltd               | PP/SUNB001                 | 1,214.40                                                             |
| 03/07/2023 | BH Construction Co. Ltd.          | PP/BHCO001                 | 2,492.94                                                             |
| 06/07/2023 | National Insurance                | Class 1 A NIC HMRC Payment | 2,593.31                                                             |
| 10/07/2023 | Credit card                       | IAT                        | 787.19                                                               |
| 10/07/2023 | Mercedes-Benz Finance             | PP/MERC001                 | 645.32                                                               |
| 11/07/2023 | Bosman Watermanagement BV         | PP/BOSM001                 | 15,000.00 Survey, design and drawings at Ingoldmells pumping station |
| 13/07/2023 | ADT Fire & Security plc           | PP/ADTF001                 | 703.10                                                               |
| 13/07/2023 | AIM Electrical Services Ltd       | PP/AIME001                 | 4,672.90                                                             |
| 13/07/2023 | Amazon.co.uk                      | PP/AMAZ001                 | 4,568.51 Galaxy tablets                                              |
| 13/07/2023 | BH Construction Co. Ltd.          | PP/BHCO001                 | 314,371.68 Anderby pumping station refurbishment contract            |
| 13/07/2023 | ESM Power Limited                 | PP/ESMP001                 | 15,806.70                                                            |
| 13/07/2023 | Focus Signs Lincolnshire Ltd      | PP/FOCU001                 | 2,820.00                                                             |
| 13/07/2023 | H E Services (Plant Hire) Ltd     | PP/HESE001                 | 4,281.60                                                             |
| 13/07/2023 | IT2 Limited                       | PP/IT2L001                 | 2,355.96                                                             |



|            |                                           |                         |            |                                                             |
|------------|-------------------------------------------|-------------------------|------------|-------------------------------------------------------------|
| 13/07/2023 | Barrett Steel Ltd                         | PP/KASS001              | 2,071.20   |                                                             |
| 13/07/2023 | Redacted                                  | PP/MACK001              | 1,986.09   | Compensation                                                |
| 13/07/2023 | Malc Firth Landscapes Ltd                 | PP/MALC001              | 26,587.12  | Theddlethorpe pumping station refurbishment                 |
| 13/07/2023 | Recon Survey and Safety                   | PP/RECO001              | 792.00     |                                                             |
| 13/07/2023 | Seacroft Ford                             | PP/SEAC001              | 1,806.10   |                                                             |
| 13/07/2023 | H W Smith Ltd                             | PP/SMIT002              | 3,954.36   |                                                             |
| 13/07/2023 | TWB Electrical Ltd                        | PP/TWBE001              | 7,708.31   |                                                             |
| 13/07/2023 |                                           | PAYE & Pension Payments | 48,129.11  |                                                             |
| 17/07/2023 | The FD Centre Limited                     | PP/FDCE001              | 4,130.40   |                                                             |
| 17/07/2023 | Arnold Clark Vehicle Management           | PP/ARNC001              | 2,140.36   |                                                             |
| 18/07/2023 | Bosman Watermanagement BV                 | PP/BOSM001              | 246,646.44 | Works at Ingoldmells and Anderby pumping station            |
| 20/07/2023 | Marsh Commercial                          | PP/MARS004              | 668.16     |                                                             |
| 20/07/2023 | Net Wages                                 | Pension & Paye Payments | 85,518.13  |                                                             |
| 20/07/2023 | P.A.Y.E.                                  | Pension & Paye Payments | 47,990.25  |                                                             |
| 20/07/2023 | Net Wages                                 | Pension & Paye Payments | 33,712.73  |                                                             |
| 20/07/2023 | Pitney Bowes Ltd                          | PP/PITB001              | 600.00     |                                                             |
| 20/07/2023 | Woldmarsh Producers Ltd                   | PP/WOLD001              | 12,075.76  | Fuel and other materials                                    |
| 21/07/2023 | AIM Electrical Services Ltd               | PP/AIME001              | 5,925.11   |                                                             |
| 21/07/2023 | J N Bentley Ltd                           | PP/BENT002              | 230,533.08 |                                                             |
| 21/07/2023 | Environment Agency                        | PP/ENVA001              | 220,045.90 | Flood and coastal erosion risk management levy              |
| 21/07/2023 | H E Services (Plant Hire) Ltd             | PP/HESE001              | 1,260.00   |                                                             |
| 21/07/2023 | Innove Solutions                          | PP/INNO001              | 6,000.00   |                                                             |
| 21/07/2023 | Mastenbroek Ltd                           | PP/MAST001              | 39,472.50  | Herder heavy duty weed cutting basket x 3 with spare knives |
| 21/07/2023 | Pell Plant Hire Ltd                       | PP/PELL001              | 1,269.00   |                                                             |
| 21/07/2023 | J Roberts Design Ltd                      | PP/ROBE001              | 2,574.00   |                                                             |
| 21/07/2023 | Shakespeare Martineau                     | PP/SHAK001              | 1,140.00   |                                                             |
| 21/07/2023 | H W Smith Ltd                             | PP/SMIT002              | 2,830.32   |                                                             |
| 21/07/2023 | Towergate Risk Solutions                  | PP/TOWE001              | 640.00     |                                                             |
| 21/07/2023 | Wellton Aggregates Limited                | PP/WELT001              | 1,713.60   |                                                             |
| 21/07/2023 | Arnold Clark Vehicle Management           | PP/ARNC001              | 2,140.36   |                                                             |
| 21/07/2023 | Scottish Hydro Electric                   | PP/SCOT001              | 3,333.00   | Electricity                                                 |
| 24/07/2023 | Total Energies Gas & Power Ltd            | PP/TOTG001              | 2,457.98   | Electricity                                                 |
| 26/07/2023 | Vodafone                                  | PP/VODA001              | 1,658.46   |                                                             |
| 27/07/2023 | AIM Electrical Services Ltd               | PP/AIME001              | 3,457.72   |                                                             |
| 27/07/2023 | Alfred Bagnall & Sons (East Midlands) Ltd | PP/BAGN001              | 4,676.40   |                                                             |
| 27/07/2023 | DMJ Drainage Ltd                          | PP/DMJD001              | 46,677.90  | Underdrainage at River Steeping                             |
| 27/07/2023 | Firestop Services Ltd                     | PP/FIRE001              | 2,462.97   |                                                             |
| 27/07/2023 | Lincolnshire Pension Fund                 | PP/LCCO001              | 1,304.56   |                                                             |
| 27/07/2023 | Mastenbroek Ltd                           | PP/MAST001              | 194,536.66 | Herder Grenadier flail and and repairs to tree shears       |
| 27/07/2023 | North Lincs Engineering Ltd               | PP/NLEN001              | 17,232.00  |                                                             |
| 27/07/2023 | Pell Plant Hire Ltd                       | PP/PELL001              | 600.00     |                                                             |
| 27/07/2023 | Shakespeare Martineau                     | PP/SHAK001              | 5,745.60   |                                                             |
| 27/07/2023 | East Lindsey District Council             | PP/ELDC001              | 2,179.00   | Business rates                                              |
| 31/07/2023 | Scottish Hydro Electric                   | PP/SCOT001              | 2,333.35   | Electricity                                                 |
| 02/08/2023 | Pitney Bowes Ltd                          | PP/PITB001              | 600.00     |                                                             |
| 03/08/2023 | AIM Electrical Services Ltd               | PP/AIME001              | 3,457.72   |                                                             |
| 03/08/2023 | Blockfree Services Ltd                    | PP/BLOC001              | 1,241.52   |                                                             |
| 03/08/2023 | Ecoplant Hire Services Ltd                | PP/ECOP001              | 1,200.00   |                                                             |
| 03/08/2023 | Foxhall Plant Hire Ltd                    | PP/FOXH001              | 1,978.44   |                                                             |
| 03/08/2023 | H E Services (Plant Hire) Ltd             | PP/HESE001              | 952.86     |                                                             |

|            |                                     |                          |            |                                                               |
|------------|-------------------------------------|--------------------------|------------|---------------------------------------------------------------|
| 03/08/2023 | IT2 Limited                         | PP/IT2L001               | 3,141.99   |                                                               |
| 03/08/2023 | Lincoln Security Limited            | PP/LSEC001               | 18,729.42  | Steel security doors for Saltfleet pumping station            |
| 03/08/2023 | MHD Construction Services Limited   | PP/MHDC001               | 1,971.54   |                                                               |
| 03/08/2023 | National Trench Safety UK           | PP/NATI002               | 39,120.48  |                                                               |
| 03/08/2023 | Pell Plant Hire Ltd                 | PP/PELL001               | 1,278.00   |                                                               |
| 03/08/2023 | Services Machinery & Trucks Ltd     | PP/SERV001               | 1,025.56   |                                                               |
| 03/08/2023 | SLD Pumps & Power                   | PP/SLDP001               | 2,200.44   |                                                               |
| 03/08/2023 | H W Smith Ltd                       | PP/SMIT002               | 2,721.00   |                                                               |
| 03/08/2023 | Sunbelt Rentals Ltd                 | PP/SUNB001               | 1,161.60   |                                                               |
| 03/08/2023 | Warwick Ward (machinery) Ltd        | PP/WARW001               | 578.40     |                                                               |
| 03/08/2023 | Wells & Son Marquees Ltd            | PP/WELL05                | 1,472.16   |                                                               |
| 04/08/2023 | National Trench Safety UK           | PP/NATI002               | 21,506.88  | Hire of slide rail handling equipment                         |
| 10/08/2023 | Aquatic Control Engineering Limited | PP/AQCO001               | 3,339.00   |                                                               |
| 10/08/2023 | Beaconuk Group Ltd                  | PP/BEAC001               | 520.59     |                                                               |
| 10/08/2023 | H Bradley & Sons (Produce) Ltd      | PP/BRAD001               | 5,189.22   | Compensation                                                  |
| 10/08/2023 | O O Everard and Son                 | PP/EVER001               | 1,983.73   |                                                               |
| 10/08/2023 | Foxhall Plant Hire Ltd              | PP/FOXH001               | 2,760.00   |                                                               |
| 10/08/2023 | Inter-Lec Ltd                       | PP/INTL001               | 39,530.64  | Install control panel at Saltfleet pumping station            |
| 10/08/2023 | Huws Gray (Buildbase)               | PP/JACK001               | 562.16     |                                                               |
| 10/08/2023 | Lincspet Ltd                        | PP/LINC005               | 1,408.80   |                                                               |
| 10/08/2023 | H W Smith Ltd                       | PP/SMIT002               | 3,850.56   |                                                               |
| 10/08/2023 | B R Smith Consultancy Ltd           | PP/SMIT008               | 541.80     |                                                               |
| 10/08/2023 | Steelwrist UK Ltd                   | PP/STEE001               | 3,539.64   | Repairs to Volvo excavator                                    |
| 10/08/2023 | Towergate Risk Solutions            | PP/TOWE001               | 2,516.70   |                                                               |
| 10/08/2023 | Wellton Aggregates Limited          | PP/WELT001               | 5,431.20   | Ready mix concrete at various sites                           |
| 10/08/2023 | Willoughby Farms Limited            | PP/WILL001               | 3,615.64   |                                                               |
| 10/08/2023 | Mercedes-Benz Finance               | PP/MERC001               | 645.32     |                                                               |
| 11/08/2023 | LCC                                 | LCC Pension paid Month 4 | 50,766.44  |                                                               |
| 15/08/2023 | The FD Centre Limited               | PP/FDCE001               | 4,130.40   |                                                               |
| 15/08/2023 | Arnold Clark Vehicle Management     | PP/ARNC001               | 535.09     |                                                               |
| 17/08/2023 | Net Wages                           | PAYE & Pension Payments  | 39,156.56  |                                                               |
| 17/08/2023 | Net Wages                           | PAYE & Pension Payments  | 84,113.45  |                                                               |
| 18/08/2023 | AIM Electrical Services Ltd         | PP/AIME001               | 8,024.57   |                                                               |
| 18/08/2023 | BH Construction Co. Ltd.            | PP/BHCO001               | 180,292.22 | Compensation event at Anderby pumping station refurb          |
| 18/08/2023 | Eastfield Services Aggregates Ltd   | PP/ESAG001               | 1,584.00   |                                                               |
| 18/08/2023 | Pell Plant Hire Ltd                 | PP/PELL001               | 1,596.00   |                                                               |
| 18/08/2023 | Seacroft Ford                       | PP/SEAC001               | 1,499.90   |                                                               |
| 18/08/2023 | SLD Pumps & Power                   | PP/SLDP001               | 1,500.30   |                                                               |
| 21/08/2023 | Woldmarsh Producers Ltd             | PP/WOLD001               | 22,563.53  | Fuel and other materials                                      |
| 22/08/2023 | Scottish Hydro Electric             | PP/SCOT001               | 5,195.24   | Electricity                                                   |
| 23/08/2023 | P.A.Y.E.                            | PAYE & Pension Payments  | 52,152.34  |                                                               |
| 23/08/2023 | Total Energies Gas & Power Ltd      | PP/TOTG001               | 1,457.54   | Electricity                                                   |
| 23/08/2023 | EDF Energy                          | PP/EDF001                | 1,975.40   | Electricity                                                   |
| 23/08/2023 | EDF Energy                          | PP/EDF001                | 5,769.36   | Electricity                                                   |
| 23/08/2023 | EDF Energy                          | PP/EDF001                | 7,660.88   | Electricity                                                   |
| 23/08/2023 | EDF Energy                          | PP/EDF001                | 10,409.18  | Electricity                                                   |
| 24/08/2023 | Amazon.co.uk                        | PP/AMAZ001               | 2,030.52   |                                                               |
| 24/08/2023 | Arnold Clark Vehicle Management     | PP/ARNC001               | 535.09     |                                                               |
| 24/08/2023 | Balfour Beatty                      | PP/BALF001               | 72,057.67  | Works for Outline Business Cases for various pumping stations |
| 24/08/2023 | Redacted                            | PP/BROW002               | 628.63     | Compensation                                                  |

|              |                                            |            |                     |                                                                     |
|--------------|--------------------------------------------|------------|---------------------|---------------------------------------------------------------------|
| 24/08/2023   | Conisholme Farms Ltd                       | PP/CONI002 | 1,653.51            |                                                                     |
| 24/08/2023   | Steve Graves Steelwork & Cladding Ltd      | PP/GRAV002 | 2,130.00            |                                                                     |
| 24/08/2023   | IT2 Limited                                | PP/IT2L001 | 795.00              |                                                                     |
| 24/08/2023   | Mastenbroek Ltd                            | PP/MAST001 | 10,898.78           | Repairs to various plant                                            |
|              |                                            |            |                     | Repairs at Anderby diesel pumping station and Wyche pumping station |
| 24/08/2023   | North Lincs Engineering Ltd                | PP/NLEN001 | 40,992.96           |                                                                     |
| 24/08/2023   | Northern Divers (Engineering) Limited      | PP/NORT006 | 1,872.00            |                                                                     |
| 24/08/2023   | J Roberts Design Ltd                       | PP/ROBE001 | 702.00              |                                                                     |
| 24/08/2023   | Seacroft Ford                              | PP/SEAC001 | 833.46              |                                                                     |
| 24/08/2023   | Truplant                                   | PP/TRUP001 | 720.00              |                                                                     |
| 24/08/2023   | Trent Valley Internal Drainage Board       | PP/TVDB001 | 720.00              |                                                                     |
| 24/08/2023   | Ultimate Learning Resources Ltd            | PP/ULTL    | 13,950.00           | Licences for online learner courses                                 |
| 24/08/2023   | Welton Aggregates Limited                  | PP/WELT001 | 638.40              |                                                                     |
| 25/08/2023   | Vodafone                                   | PP/VODA001 | 2,809.92            |                                                                     |
| 29/08/2023   | East Lindsey District Council              | PP/ELDC001 | 2,179.00            | Business rates                                                      |
| 31/08/2023   | Blockfree Services Ltd                     | PP/BLOC001 | 672.90              |                                                                     |
| 31/08/2023   | ESRI UK                                    | PP/ESRI001 | 13,394.22           | GIS mapping system annual maintenance contract                      |
| 31/08/2023   | IT2 Limited                                | PP/IT2L001 | 2,213.21            |                                                                     |
| 31/08/2023   | Konica Minolta Business Solutions (UK) Ltd | PP/KONM001 | 538.60              |                                                                     |
| 31/08/2023   | Lincolnshire Pension Fund                  | PP/LCCO001 | 1,304.56            |                                                                     |
| 31/08/2023   | Lincolnshire Motors Ltd                    | PP/LINM001 | 538.46              |                                                                     |
| 31/08/2023   | Mastenbroek Ltd                            | PP/MAST001 | 2,378.48            |                                                                     |
| 31/08/2023   | MHD Construction Services Limited          | PP/MHDC001 | 504.00              |                                                                     |
| 31/08/2023   | Pell Plant Hire Ltd                        | PP/PELL001 | 1,644.00            |                                                                     |
| 31/08/2023   | Sunbelt Rentals Ltd                        | PP/SUNB001 | 654.00              |                                                                     |
| 13/09/2023   | Redacted                                   | PP/ADLA002 | 2,400.96            | Compensation                                                        |
| 13/09/2023   | AIM Electrical Services Ltd                | PP/AIME001 | 22,771.38           |                                                                     |
| 13/09/2023   | Amazon.co.uk                               | PP/AMAZ001 | 1,422.80            |                                                                     |
| 13/09/2023   | BH Construction Co. Ltd.                   | PP/BHCO001 | 191,118.26          | Works at Anderby pumping station                                    |
| 13/09/2023   | Grimsby Resin Floors Ltd                   | PP/GRFL001 | 5,184.00            | Flooring works at Saltfleet pumping station                         |
| 13/09/2023   | K&W Mechancial Services Ltd                | PP/KWMS001 | 797.40              |                                                                     |
| 13/09/2023   | Lincspest Ltd                              | PP/LINC005 | 2,023.20            |                                                                     |
| 13/09/2023   | MHF UK Ltd                                 | PP/MHFU001 | 4,200.00            |                                                                     |
| 13/09/2023   | National Trench Safety UK                  | PP/NATI002 | 33,408.02           | Hire of slide rail handling equipment                               |
| 13/09/2023   | Pell Plant Hire Ltd                        | PP/PELL001 | 1,122.00            |                                                                     |
| 13/09/2023   | J Roberts Design Ltd                       | PP/ROBE001 | 2,850.00            |                                                                     |
| 14/09/2023   | Listers Toyota Boston                      | PP/LIST002 | 130,698.44          | 4 Toyota Hilux 4WD pickup trucks                                    |
| <b>Total</b> |                                            |            | <b>4,481,423.94</b> |                                                                     |

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

### Lindsey Marsh Drainage Board

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

|                                                                                                             | Whole Year<br>Estimate | 31.08.2023<br>Variance | 31.08.2023<br>Estimate | 31.08.2023<br>Actual | Notes                                                                                                                 |
|-------------------------------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------|
| <b>INCOME</b>                                                                                               |                        |                        |                        |                      |                                                                                                                       |
| <i>Where the Income variance is negative this shows that the income received is less than estimated for</i> |                        |                        |                        |                      |                                                                                                                       |
| <b>The following income is not related to Engineering Schemes</b>                                           |                        |                        |                        |                      |                                                                                                                       |
| Agricultural drainage rates                                                                                 | 1,310,880.00           | 8,995.77               | 1,310,880.00           | 1,319,875.77         |                                                                                                                       |
| Special levies                                                                                              | 4,104,093.00           | 0.00                   | 2,052,046.50           | 2,052,046.50         |                                                                                                                       |
| Highland water contributions                                                                                | 128,774.00             | 0.00                   | 0.00                   | 0.00                 | Claim submitted £130,762.58                                                                                           |
| Stewardship income                                                                                          | 3,772.00               | 0.00                   | 0.00                   | 0.00                 |                                                                                                                       |
| Rental, wayleaves & grazing income                                                                          | 988.00                 | 0.00                   | 0.00                   | 0.00                 |                                                                                                                       |
| Income from PSCAs                                                                                           | 32,000.00              | 42,805.19              | 0.00                   | 42,805.19            | { Mink Control RCH £3,871.80. Matched Income Deferred to Expenses on Steeping £38,933.39                              |
| Income from rechargeable works                                                                              | 218,306.00             | 19,712.15              | 80,820.00              | 100,532.15           | { Engineers time rchg £94,433.42 (est £78,940). Recharge works £6098.73 (est £1,880)                                  |
| Income from consenting                                                                                      | 64,000.00              | 8,080.98               | 21,306.00              | 29,386.98            | Consent time rch to other Boards £26,237 (est £15,854); Consent fees £3,150                                           |
| Income from recharge of disbursements                                                                       | 74,126.00              | 10,063.35              | 30,963.00              | 41,026.35            | { Income is matched to disbursement expenditure                                                                       |
| Contributions                                                                                               | 3,000.00               | 2,917.34               | 165.00                 | 3,082.34             | { OneCom phone discount receipt £2,450. Mileage reimb £632.34                                                         |
| Deferred income & commuted sums                                                                             | 0.00                   | 0.00                   | 0.00                   | 0.00                 |                                                                                                                       |
| Consortium & management income                                                                              | 768,671.00             | (50,263.64)            | 309,234.00             | 258,970.36           | { Lower Costs & higher engineer recharges thus lower amount recharged as a % to consortium members                    |
| Investment interest                                                                                         | 4,000.00               | 15,159.20              | 538.00                 | 16,697.20            |                                                                                                                       |
| Other income                                                                                                | 0.00                   | 569.06                 | 0.00                   | 569.06               | { Disposal of ditching bucket & Drill press £500                                                                      |
| <b>TOTAL INCOME - not Including absorption income</b>                                                       | <b>6,702,610.00</b>    | <b>58,039.40</b>       | <b>3,805,952.50</b>    | <b>3,863,991.90</b>  | <b>Positive Variance on Monetary Income</b>                                                                           |
| Own use of plant recharged (absorption) to Schemes                                                          | 31,457.00              | 10,739.26              | 17,179.00              | 27,918.26            | Use of own plant within schemes improves the General Surplus Cash Position of the Board.                              |
| Own use of labour recharged (absorption) to Schemes                                                         | 32,332.00              | 28,183.22              | 16,592.00              | 44,775.22            | Use of own DLO Labour within schemes improves the General Surplus Cash Position of the Board.                         |
| Own use of Engineers recharged (absorption) to Schemes                                                      | 174,891.00             | 27,094.78              | 73,209.00              | 100,303.78           | Use of own Engineers Labour within schemes & recharges improves the General Surplus Cash Position of the Board.       |
| <b>TOTAL INCOME - including absorption income in sch</b>                                                    | <b>6,941,290.00</b>    | <b>124,056.66</b>      | <b>3,912,932.50</b>    | <b>4,036,989.16</b>  | Positive Variance on Income - will increase General Cash Reserves. Mainly due to use of own labour & plant on Schemes |

**Lindsey Marsh Drainage Board**  
**Variance to Estimates Report - For the 5 months to 31st August 2023**

|                                                                                                              | Whole Year<br>Estimate | 31.08.2023<br>Variance | 31.08.2023<br>Estimate | 31.08.2023<br>Actual | Notes                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| <b>EXPENDITURE:</b>                                                                                          |                        |                        |                        |                      |                                                                                                                                         |
| <i>Where the expenditure variance is negative this shows that the expenditure is more than estimated for</i> |                        |                        |                        |                      |                                                                                                                                         |
| <b>MAINTENANCE &amp; DEVELOPMENT EXPENDITURE - EXTERNAL COSTS ONLY</b>                                       |                        |                        |                        |                      |                                                                                                                                         |
| <b>The following expenditure is not related to Engineering Schemes</b>                                       |                        |                        |                        |                      |                                                                                                                                         |
| Drain maintenance expenditure                                                                                | 238,911.00             | (13,717.45)            | 84,404.00              | 98,121.45            | { Note only: Internal Absorbed costs £277,161.62. Materials on Emergency Drain reps £18,379 over estimate                               |
| Pumping station expenditure                                                                                  | 819,626.00             | (25,576.78)            | 170,077.00             | 195,653.78           | { Note only: Internal Absorbed costs £33,393.42. Electric £38k over budget                                                              |
| Recharge expenditure                                                                                         | 1,965.00               | 1,550.00               | 1,932.00               | 382.00               | { NOTE ONLY: Engineers time (Internal costs) recharged £94,433.76. DLO Works costs to recharge £4,292.89                                |
| PSCA Recharge expenditure                                                                                    | 3,200.00               | (41,614.25)            | 1,250.00               | 42,864.25            | { PSCA EA Costs yet to be billed out £4,095.85. PSCA Steeping exp £38,933.39. PSCA Mink control costs £3,966                            |
| Consenting Costs - Consultants                                                                               | 0.00                   | 0.00                   | 0.00                   | 0.00                 | Note only: Internal Engineers Absorbed costs £44,431.14                                                                                 |
| Disbursement Costs                                                                                           | 74,126.00              | (5,779.35)             | 35,247.00              | 41,026.35            |                                                                                                                                         |
| Stewardship Costs                                                                                            | 875.00                 | 875.00                 | 875.00                 | 0.00                 |                                                                                                                                         |
| Cost of goods sold & stock variances                                                                         | 0.00                   | 209.91                 | 0.00                   | (209.91)             |                                                                                                                                         |
| <b>TOTAL MAINTENANCE &amp; DEVELOPMENT EXPENDITURE</b>                                                       | <b>1,138,703.00</b>    | <b>(84,052.92)</b>     | <b>293,785.00</b>      | <b>377,837.92</b>    |                                                                                                                                         |
| <b>SUPPORTIVE EXPENDITURE</b>                                                                                |                        |                        |                        |                      |                                                                                                                                         |
| DLO costs                                                                                                    | 854,198.00             | 21,635.73              | 324,340.00             | 302,704.27           | { Lower overtime costs, due to absences. New employee started Sept                                                                      |
| Other direct expenses                                                                                        | 7,475.00               | (160.55)               | 3,728.00               | 3,888.55             |                                                                                                                                         |
| Environment Agency precept                                                                                   | 450,451.00             | 0.00                   | 225,225.50             | 225,225.50           |                                                                                                                                         |
| Support & establishment costs                                                                                | 2,871,661.00           | 120,354.18             | 1,188,665.00           | 1,068,310.82         | { Professional fees over budget by £20k re FC Centre. Staff Costs £71k Training £8k under. Plant fuel & reps £44k. Non-motor Plant £14k |
| Finance costs                                                                                                | 20,246.00              | (236.95)               | 820.00                 | 1,056.95             | {                                                                                                                                       |
| Depreciation costs                                                                                           | 0.00                   | 0.00                   | 0.00                   | 0.00                 | { This is a non-cash accounting adjustment & is removed for estimate purposes                                                           |
| Bad debt costs                                                                                               | 0.00                   | 0.00                   | 0.00                   | 0.00                 |                                                                                                                                         |
| Biodiversity & environmental costs                                                                           | 400.00                 | (286.36)               | 300.00                 | 586.36               |                                                                                                                                         |
| Pension Scheme costs                                                                                         | 0.00                   | 0.00                   | 0.00                   | 0.00                 | { This is a non-cash accounting adjustment & is removed for estimate purposes                                                           |
| <b>TOTAL SUPPORTIVE EXPENDITURE</b>                                                                          | <b>4,204,431.00</b>    | <b>141,306.05</b>      | <b>1,743,078.50</b>    | <b>1,601,772.45</b>  |                                                                                                                                         |
| <b>TOTAL EXPENDITURE</b>                                                                                     | <b>5,343,134.00</b>    | <b>57,253.13</b>       | <b>2,036,863.50</b>    | <b>1,979,610.37</b>  |                                                                                                                                         |
|                                                                                                              | <b>1,598,156.00</b>    | <b>181,309.79</b>      | <b>1,876,069.00</b>    | <b>2,057,378.79</b>  |                                                                                                                                         |
| <b>EXCEPTIONAL INCOME</b>                                                                                    | <b>0.00</b>            | <b>36,133.33</b>       | <b>0.00</b>            | <b>36,133.33</b>     | { This is a non-cash accounting adjustment & is removed for estimate purposes. This relates to profit on disposal of fixed assets       |
| <b>INCOME OVER EXPENDITURE</b>                                                                               | <b>1,598,156.00</b>    | <b>217,443.12</b>      | <b>1,876,069.00</b>    | <b>2,093,512.12</b>  |                                                                                                                                         |

**Lindsey Marsh Drainage Board**  
**Variance to Estimates Report**

|                                                                                         | Whole Year<br>Estimate | 31.08.2023<br>Variance | 31.08.2023<br>Estimate | 31.08.2023<br>Actual |                                                                                           |
|-----------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|----------------------|-------------------------------------------------------------------------------------------|
| <b>INCOME OVER EXPENDITURE</b>                                                          | <b>1,598,156.00</b>    | <b>217,443.12</b>      | <b>1,876,069.00</b>    | <b>2,093,512.12</b>  |                                                                                           |
| <b>ADJUSTMENTS TO THE FINANCIAL STATEMENTS TO ARRIVE AT THE ESTIMATES VALUES</b>        |                        |                        |                        |                      |                                                                                           |
| <b>ADJUSTMENTS FOR NON MONETARY ITEMS</b>                                               |                        |                        |                        |                      |                                                                                           |
| Remove the effects of Depreciation costs                                                | 0.00                   | 0.00                   | 0.00                   | 0.00                 | This is a non-monetary accounting adjustment                                              |
| Remove the effects of Profit on Disposal                                                | 0.00                   | (36,133.33)            | 0.00                   | (36,133.33)          | This is a non-monetary accounting adjustment                                              |
| Remove the effects of Pension scheme                                                    | 0.00                   | 0.00                   | 0.00                   | 0.00                 |                                                                                           |
|                                                                                         | <b>1,598,156.00</b>    | <b>181,309.79</b>      | <b>1,876,069.00</b>    | <b>2,057,378.79</b>  | <b>Total Income Over Expenditure</b>                                                      |
| <b>ADJUSTMENTS FOR BALANCE SHEET ENTRIES</b>                                            |                        |                        |                        |                      |                                                                                           |
| <b>Adjustments for Reserves Movements</b>                                               |                        |                        |                        |                      |                                                                                           |
| Prior Yr Costs rated for in current year to add to reserves                             | 405,148.00             | 0.00                   | 0.00                   | 0.00                 |                                                                                           |
| Add the intended transfer from Plant Renewals Fund                                      | (100,000.00)           | 0.00                   | 0.00                   | 0.00                 | To Trf back to General Reserves from Plant Reserves on acquisition of Excavator           |
| Plant/Vehicle net expenditure occurred in year - funded from Plant reserve              | 0.00                   | (120,270.00)           | 0.00                   | (120,270.00)         | Retained budgets returned to General reserves                                             |
| Plant/Vehicle planned net expenditure not occurred in year - held over to Plant reserve | 0.00                   | 0.00                   | 0.00                   | 0.00                 | Budgets held in Plant Reserves                                                            |
|                                                                                         | <b>305,148.00</b>      | <b>(120,270.00)</b>    | <b>0.00</b>            | <b>(120,270.00)</b>  |                                                                                           |
| <b>Fixed Asset Movements</b>                                                            |                        |                        |                        |                      |                                                                                           |
| <b>Motor additions</b>                                                                  |                        |                        |                        |                      |                                                                                           |
| 4x4 Pick Up                                                                             | 0.00                   | 0.00                   | 0.00                   | 0.00                 | Budget retained from 21/22 - £25,000                                                      |
| 4x4 Vehicle Landrover replacement                                                       | 0.00                   | 0.00                   | 0.00                   | 0.00                 | Budget retained from 21/22 - £45,000                                                      |
| DLO Vans x 9 - Toyota Proace Active 1.5D                                                | 0.00                   | 98,808.24              | 0.00                   | 98,808.24            | Budget retained from 21/22 - £92,000 - 12/04/2023                                         |
| DLO Vans x 1 - Toyota Proace Active 1.5D                                                | 0.00                   | 12,351.03              | 0.00                   | 12,351.03            | Budget retained from 21/22 - £11,500 - 11/05/2023                                         |
| Replacement for Ford Ranger - Ins                                                       | 0.00                   | 0.00                   | 0.00                   | 0.00                 | Budget retained from 21/22 - £16,000                                                      |
|                                                                                         | 0.00                   | 0.00                   | 0.00                   | 0.00                 |                                                                                           |
|                                                                                         | 0.00                   | 111,159.27             | 0.00                   | 111,159.27           |                                                                                           |
| <b>Plant additions</b>                                                                  |                        |                        |                        |                      |                                                                                           |
| 3D Survey Scanner ENG                                                                   | 0.00                   | 0.00                   | 0.00                   | 0.00                 | Budget retained from 21/22 - £35,000                                                      |
| 6" Mobile Pump                                                                          | 0.00                   | 0.00                   | 0.00                   | 0.00                 | Budget retained from 22/23 - £30,000                                                      |
| GPS equipment Engineering                                                               | 0.00                   | 0.00                   | 0.00                   | 0.00                 | Budget retained from 22/23 - £20,000                                                      |
| Wheeled Excavator                                                                       | 230,000.00             | 0.00                   | 0.00                   | 0.00                 |                                                                                           |
| Massey Ferguson tractor FX23 DBO                                                        | 108,000.00             | (880.17)               | 108,000.00             | 107,319.83           | 11/05/2023                                                                                |
| Herder Grenadier Mid mounted fall                                                       | 132,000.00             | 5,900.00               | 132,000.00             | 137,900.00           | 26/06/2023                                                                                |
| Addison Chop saw                                                                        | 4,106.00               | 0.00                   | 4,106.00               | 4,106.00             | 15/05/2023                                                                                |
| Topcon laser level                                                                      | 660.00                 | 0.00                   | 660.00                 | 660.00               | 30/05/2023                                                                                |
| Small tools allowance                                                                   | 5,234.00               | 0.00                   | 0.00                   | 0.00                 |                                                                                           |
| Herder MRZZT430 heavy duty weed cutting basket x 1 & Sp                                 | 11,000.00              | (410.00)               | 11,000.00              | 10,590.00            | 21/06/2023 3 weedbaskets £31,770. 23/24 Budget £11k, remaining £20,770 from Plant reserve |
| Herder MRZZT430 heavy duty weed cutting basket x 1 & Sp                                 | 0.00                   | 10,590.00              | 0.00                   | 10,590.00            |                                                                                           |
| Herder MRZZT430 heavy duty weed cutting basket x 1 & Sp                                 | 0.00                   | 10,590.00              | 0.00                   | 10,590.00            |                                                                                           |
| Fuel Bowser                                                                             | 2,300.00               | 0.00                   | 2,300.00               | 2,300.00             | 31/07/2023                                                                                |
| Trailer for Fuel Bowser                                                                 | 5,700.00               | (2,200.00)             | 5,700.00               | 3,500.00             | 29/08/2023                                                                                |
|                                                                                         | 498,000.00             | 23,789.83              | 263,766.00             | 287,555.83           |                                                                                           |
| <b>Plant disposals</b>                                                                  |                        |                        |                        |                      |                                                                                           |
| Betsy 6" Pump                                                                           | 0.00                   | 0.00                   | 0.00                   | 0.00                 | Budget retained in 22/23 - £5,000                                                         |
| Volvo Excavator EU66 CWC PLN7054                                                        | (40,000.00)            | 0.00                   | 0.00                   | 0.00                 |                                                                                           |
| MF Tractor YX15 AFY PLN7344                                                             | (25,000.00)            | 0.00                   | (25,000.00)            | (25,000.00)          | 11/05/23 disposal                                                                         |
| Herder Flail PLN7135                                                                    | (15,000.00)            | 6,500.00               | (15,000.00)            | (8,500.00)           | 11/05/23 disposal                                                                         |
| Weedbasket                                                                              | (1,500.00)             | 0.00                   | 0.00                   | 0.00                 |                                                                                           |
|                                                                                         | 0.00                   | 0.00                   | 0.00                   | 0.00                 |                                                                                           |
|                                                                                         | (81,500.00)            | 6,500.00               | (40,000.00)            | (33,500.00)          |                                                                                           |
| <b>Vehicle disposals</b>                                                                |                        |                        |                        |                      |                                                                                           |
| Landrover (FY15 VGE) PLN7458                                                            | 0.00                   | 0.00                   | 0.00                   | 0.00                 | Budget retained from 21/22 - £5,000                                                       |
| Blipper Vans x 8                                                                        | 0.00                   | (11,633.33)            | 0.00                   | (11,633.33)          | Budget retained from 21/22 - £4,000. Sold 05/06/23                                        |
| Blipper Vans x 1                                                                        | 0.00                   | 0.00                   | 0.00                   | 0.00                 | Budget retained from 21/22 - £500                                                         |
| Nissan Nivara (FT13 AOD) PLN7456                                                        | 0.00                   | 0.00                   | 0.00                   | 0.00                 | Budget retained from 21/22 - £2,500                                                       |
|                                                                                         | 0.00                   | 0.00                   | 0.00                   | 0.00                 |                                                                                           |
|                                                                                         | 0.00                   | (11,633.33)            | 0.00                   | (11,633.33)          |                                                                                           |
| <b>Loan Capital Adjustment</b>                                                          |                        |                        |                        |                      |                                                                                           |
| PWLB Loan repayments - Existing                                                         | 0.00                   | 0.00                   | 0.00                   | 0.00                 |                                                                                           |
| PWLB Loan repayments - Future                                                           | 12,348.00              | 0.00                   | 0.00                   | 0.00                 | No loans taken out as yet                                                                 |
|                                                                                         | 12,348.00              | 0.00                   | 0.00                   | 0.00                 |                                                                                           |
| <b>Non I&amp;E (Costs) &amp; Income</b>                                                 | <b>734,996.00</b>      | <b>9,545.77</b>        | <b>223,766.00</b>      | <b>233,311.77</b>    |                                                                                           |
| <b>Variance at 31/08/2023</b>                                                           | <b>863,160.00</b>      | <b>171,764.02</b>      | <b>1,652,303.00</b>    | <b>1,824,067.02</b>  |                                                                                           |
| <b>Planned Board Funding towards schemes</b>                                            | <b>(467,700.00)</b>    | <b>0.00</b>            | <b>(467,700.00)</b>    | <b>(467,700.00)</b>  |                                                                                           |
| <b>Surplus/(deficit) to be taken from General Reserves as at 31st August 2023</b>       | <b>395,460.00</b>      | <b>171,764.02</b>      | <b>1,184,603.00</b>    | <b>1,356,367.02</b>  |                                                                                           |
| <b>Unplanned adjustments to Reserves during period:</b>                                 |                        |                        |                        |                      |                                                                                           |
| <b>See Transfer of Budgets:</b>                                                         |                        |                        |                        |                      |                                                                                           |
| 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                   | 0.00                   | 0.00                   | 0.00                 |                                                                                           |
| <b>Surplus/(deficit) to be taken from General Reserves as at 31st August 2023</b>       | <b>395,460.00</b>      | <b>171,764.02</b>      | <b>1,184,603.00</b>    | <b>1,356,367.02</b>  |                                                                                           |

Mrs N. Hind FCCA  
Finance Manager