

Doncaster East Internal Drainage Board

Minutes of a Meeting of the Board held at the Green Tree Inn, Tudworth, on Friday, 26th January 2024, commencing at 10.00 a.m.

Elected

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

Appointed by the City of Doncaster Council

* Mr C. Crowe
* Mr J. Hoare
* Mr P. Horne (Vice-Chairman)
* Mr M. Houlbrook
* Mr C. McGuinness (Chairman)
* Ms H. Norford
* Mr M. Oldknow
Mr A. Porter

* *Present*
-V- joined via MS Teams

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

* *In attendance*

It was agreed that the December Flood Event would be moved to the end of the agenda and that Finance and Estimates would be brought forward to agenda item 5 as the Finance Manager had to leave the meeting early.

2024.1 APOLOGIES

Apologies for absence were received from Messrs I. Dixon, P. Horne and Mrs H. Norford.

2024.2 DECLARATIONS OF INTEREST

None.

2024.3 NOTIFICATION OF ITEMS OF ANY OTHER BUSINESS

None.

2024.4 BOARD MINUTES

RESOLVED

That the minutes of the meeting of the Board held on 24th November 2023 be confirmed as a correct record.

2024.5 FINANCE

The attached report was circulated.

(a) Management Accounts

The Finance Manager presented the accounts for the period from 1st April to 31st March 2023. It was noted that electricity costs were significantly higher due to the wet weather experienced since October. The expected outturn at the end of March was a deficit £65,678.70 (£1,516.70 worse than estimated) but would still leave reserves above 32% of net operating costs.

In respect of Engineering Schemes (2:5) Officers confirmed that provision had been made for a drainage scheme for Great Black Lane at Tickhill following issues with flooding of properties and options included the improvement of private watercourses subject to funding from third parties. In respect of the proposed refurbishment of Blaxton Quarry Pumping Station, Mr R. Hopkins reported that this only drained 20 acres of land. The Senior Engineer confirmed that before work commenced a review would be undertaken and options considered, e.g. whether the water could be diverted to the Environment Agency's Candy Farm Pumping Station. In response to Mr R. Hopkins who queried whether it was necessary to do the work if the station was operating satisfactorily, the Senior Engineer reported that it was more cost effective to keep on top of maintenance than to wait until the asset failed. Officers reported that there would still be costs associated with diverting the water and decommissioning the station but all options would be brought back to the Board for consideration and approval; this was not a priority project. The Senior Engineer confirmed that this did serve more than one landowner.

RESOLVED

That the attached management accounts be approved.

(b) Cash Reserves and Investments

A total of £1,244,614.57 was currently held in two bank accounts with zero interest.

Eight loans totalling £296,582.08 remained outstanding with the Public Works Loan Board.

RECEIVED

(c) Payments Over £500

The Finance Manager referred to the schedule of payments over £500 (5:1) of the report.

RESOLVED

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

2024.6 ESTIMATES

The Finance Manager presented Estimates of Income and Expenditure for the period 1st April 2024 to 31st March 2025 together with an updated five-year plan. The DRAFT Estimates presented to the November Board meeting had been reviewed and updated to take into account the revised forecast of outturn for the current year (reported in 5(a) above) taking into account increased costs relating to the recent weather events and an increase in engineers' recharge costs for 2024/25; these changes required £1,255,953 to be funded from drainage rates and special levies and would leave balances at 32.52% of net operating costs.

It was noted that of the overall increase in special levies, £15,394 was due to movement of land from rating to special levy due to change of use, development, etc.

The Chairman, Chief Executive and Finance Officer had met with officers from Doncaster City Council (DCC) in December to inform them of the expected 3.5% increase for 2024/25. The Chairman stated that DCC had confirmed that the proposed special levy would not cause them any great concern.

It was proposed and seconded that the attached estimates be approved and the rates and special levies increased by 3.5%.

RESOLVED

- (a) That the attached estimates of income and expenditure for the year commencing 1st April 2023 be approved.
- (b) That the amounts to be raised by means of drainage rates in respect of agricultural land and buildings, and special levies on the local charging authorities for the year commencing 1st April 2023 be as follows:
 - (i) by drainage rates levies in respect of agricultural land and buildings - £122,369,
 - (ii) by special levy on Doncaster Metropolitan Borough Council - £1,092,040,
 - (iii) by special levy on North Lincolnshire Council - £20,521, and
 - (iv) by special levy on Bassetlaw District Council - £16,186.
- (c) That the drainage rate for the financial year commencing 1st April 2024 be made and sealed in the sum total of 7.55 pence in the pound.
- (d) That the special levy for the financial year commencing 1st April 2024 on Doncaster Metropolitan Borough Council be made and sealed in the sum of £1,092,040.
- (e) That the special levy for the financial year commencing 1st April 2024 on North Lincolnshire Council be made and sealed in the sum of £20,521.
- (f) That the special levy for the financial year commencing 1st April 2024 on Bassetlaw District Council be made and sealed in the sum of £16,186.
- (g) That the statutory record of levies be made up.

Mrs N.J. Hind left the meeting.

2024.7 MATTERS ARISING

An update on the following matters arising had been circulated to members:

- (a) Minute 2023.79, Page 3 - Storm Babet (Emergency Event Volunteers)

Training for Emergency Event Volunteers was planned for 16th-18th April in the DE, AX, LM and TV areas. An email would be sent to all members asking them if they would like to participate.

RECEIVED

(b) Minute 2023.92 (c), Page 7 - Public Sector Cooperation Works

The Board's contractor had confirmed that the whole length of the Dadsley Well Stream had been cleared.

RECEIVED

(c) Minute 2023.96, Page 9 - Investments

The necessary paperwork had been completed and money would be invested as soon as the accounts were opened.

RECEIVED

(d) Minute 2023.98 (f), Page 11 - Conservation Advisory Group

The four Boards had agreed to form a Consortium Conservation Advisory Group to consider environmental issues and improvements and make recommendations to the Board's for approval. Officers had prepared DRAFT Terms of Reference and the Board was asked to appoint two members to the Group.

Mr P. Cornish had already been appointed to the Group by the AX Board and members were comfortable with him reporting back to both Boards. Mr N. Williams also expressed an interest.

RESOLVED

- (i) That the attached Terms of Reference be approved.
- (ii) That Messrs N. Williams and P. Cornish be appointed to the Conservation Advisory Group (noting that Mr Cornish would be representing both DE and AX).

2024.8 HEALTH, SAFETY AND WELFARE

The Senior Operations Manager presented a report on two incidents and one near miss that had been reported across the Consortium since the last meeting; none in the DE area.

There were no legislative changes that would affect the Board's operations, and, following a review of the Board's risk assessments and safe systems of work, no issues of concern.

RECEIVED

2024.9 OPERATIONS REPORT

The Senior Operations Manager presented a report on works undertaken. The summer maintenance programme was nearing completion with 97% of flailing and 96% of weedcutting completed. The second period of the reforming programme was due to commence shortly, however, priorities may change following reports of slips and damaged culverts caused by the recent weather events. This could have a knock-on effect on the planned programme for 2024/25.

Work had been completed under the Public Sector Cooperation Agreement on the River Torne (Auckley Bridge to Toad Holes Lane Bridge) but weedcutting on a 3 km section of the River Torne Soak Drain, Candy Farm remained outstanding.

Pump run hours had been circulated to members and showed a significant increase in pumping from October to date.

Mr M. Brooke referred to flooding of land adjacent to the M180 motorway dyke and understood that there may be an issue with access being restricted. He stated that there was a lot of land underwater and it had taken nine weeks for the water to get away. The Senior Operations Manager was not aware of an access issue but stated that the Board's policy was to work around crops. Regarding the slips on this watercourse, the Operations Manager confirmed that they were included on the winter works programme. The Chief Executive confirmed that Officers would report to the next meeting on (i) what had occurred regarding access and whether a change in policy was required, and (ii) costs and dates for the slip repairs. He emphasised that although the Board did try and work around standing crops, it did have powers of entry to undertake any necessary works.

The Chairman asked Officers to send out a map to members showing where work had been completed.

Mr R. Durdy queried whether Officers checked the work undertaken by the Board's contractor, stating that he had had to undertake further work on a watercourse after it had been cut by the contractor. He referred to another watercourse that he had undertaken work on as it had never been maintained but was not sure whether this was Board or EA maintained. He also referred to issues on Franklin Drain.

Mr M. Brooke stated that there were several issues which needed to be addressed, one of which was that the contractor needed to remove more weed from the channel when undertaking summer maintenance. It was noted that machines could not go below the bed level. The Chief Executive asked the Operations staff to check the work and discuss with the contractor to ensure that maintenance was being carried out to the required specification. The Senior Operations Manager was asked to discuss these concerns with Messrs R. Durdy and M. Brooke after the meeting and to report back to the Board in March.

Mr M. Brooke queried the standard of the work being undertaken on the Environment Agency (EA) main rivers and Officers clarified that any work was undertaken to the EA's specification. The Chief Executive reported that this would be further addressed under agenda item 11.

The Chairman asked members to email Officers with any concerns about maintenance, slips, reports of flooding etc. as they arose to ensure these were captured and dealt with straight away. It was agreed that Mr M. Brooke would meet with the Senior Operations Manager after the meeting to report areas which had suffered flooding.

RESOLVED

- (a) That the Officers' update be noted.
- (b) That a full report on the queries raised by members today, together with the Board's operational practices and any costs be presented to the March Board meeting for consideration.

2024.10 ASSET RENEWAL AND REFURBISHMENT PROJECTS

Officers presented an update on the following projects:

(a) Kirton Lane Pumping Station Upgrade

Work to replace the three pumps and increase capacity at the station was now complete and the site had been handed back to the Board. Officers would now undertake recommissioning of the telemetry to enable full remote operation of the station.

RECEIVED

(b) Unity Connect Agreement

The terms for the first phase adoption at Unity Connect had been agreed with the developer and the Agreement prepared. This had been reviewed by Officers and was recommended for approval subject to some minor amendments. The Agreement included a commuted sum of £117,472 for future maintenance of the diverted, widened and deepened watercourse to Cuckoo Lane Pumping Station to facilitate land drainage for a portion of the old Pissy Beds pumped catchment and the attenuation and storage for the Unity Connect development.

The commuted sum had been calculated using an approved formula based on maintenance, including jetting of culverts, over a 75-year period. The Chairman queried whether the commuted sum was adequate to cover the period. The Chief Executive highlighted that in addition to this, the developer had met the full cost of upgrading the Cuckoo Lane Pumping Station, Kirton Lane Pumping Station, and diverting and improving 800m of watercourse.

It was noted that this was the initial agreement and there would be further supplementary agreements with additional commuted sums as the development progressed, together with surface water contributions.

Delegated authority had already been granted to the Chairman to sign the Agreement on behalf of the Board. A copy of the Agreement was available for members to read.

RECEIVED

(c) First Point Business Park Agreement

As the Agreement had not been completed in 2012, a number of parcels of land had since been sold off following development. The Agreement now required five landowner signatories, the initial developer and the Board. It had taken quite some time to contact all parties' legal representatives but an updated Agreement had now been prepared by the Board's solicitors. Officers had reviewed the Agreement, which was available at the meeting for members to view, and they had some queries to clarify with the Board's solicitor. The Senior Engineer confirmed that the developer had covered the maintenance costs, the Agreement was in respect of the Board undertaking maintenance for the lake.

RESOLVED

That the Agreement be circulated to members together with a plan of the proposed adoption.

(d) Low Ellers Pumping Station - Pump Refurbishment

An order had been placed for refurbishment of the failed pump in the sum of £14,350; the Board would be liable for 27% (£3,875) of the cost, the remainder to be met by third parties.

RECEIVED

2024.11 DRAINAGE RATES AND SPECIAL LEVIES

Officers presented a report on drainage rates and special levies for the year 2023/24 which showed a collection rate of 99.8% as at 9th January 2024. The amount outstanding related to drainage rates of £2,426.79; £44.44 of which were in respect of the previous year. Reminders had been posted and a court date set for 10th January 2024.

RECEIVED

2024.12 ENVIRONMENTAL REPORT

A report had been circulated to members on the following:

- (a) ADA Environment Day - 2nd February 2024 at Park Farm, Thorney, near Peterborough.
- (b) Biodiversity Action Plan - DRAFT prepared; this would be considered by the Conservation Advisory Group at its first meeting.
- (c) Presentation by Officers to Bishop Burton University on working for the Board - late January 2024.
- (d) Barn Owls - Review of owl boxes underway with the Wildlife Conservation Partnership.
- (e) Water Vole Class Licence - Environmental officers were liaising with the operations teams to improve communication and recording in order to ensure continued compliance with regulations and streamline the annual licence return process.
- (f) Paludiculture - Officers had attended a recent webinar entitled 'How could paludiculture be a viable business option for Doncaster and Humberhead Levels?'. The webinar saw these areas as having the potential to be successful within peatland/wetland farming, which required water levels raising by 30-50cm. Trials of wetland crops were underway on land in the AX area.
- (g) Seven Arches Pumping Station - Underlying peat deposits had been identified by National Highways as part of a review on how they could increase carbon productivity in the area and they had identified Seven Arches Pumping Station as a potential site. National Highways had approached the Board regarding the possibility of taking over management of the attenuation pond within the pumping station compound to use this to improve carbon sequestration potential of the wetland environment. Investigations were at an early stage but should National Highways wish to pursue this, a full report would be presented to the Board for consideration.

- (h) Badger Class Licence Returns - The Board's operational staff and contractors held a Class Licence and as such they must record badger sets whilst working past them. Annual renewal of licences was required together with submission of these records on an annual return. IDBs were also required to inform Natural England as work commenced. One Lincolnshire IDB omitted to send in their return and now had to submit works programmes every two weeks; this emphasised the need to comply with the requirements for both Badger and Water Vole Class licences.
- (i) Electronic working - A total of 1,040 records had been submitted for the Consortium last year to the relevant county record centres; 1% of these related to the DE area.

RECEIVED

2024.13 ENVIRONMENT AGENCY MATTERS

The Chairman referred to the ongoing argument that the Environment Agency should allocate some of the capital spend to the annual maintenance of operational assets. He referred to the National Audit Office Report 'Resilience to Flooding' published on 15th November 2023, Recommendation 27(b) which was that DEFRA, EA and Treasury should *"by April 2024, explore how to ensure there is the necessary flexibility to easily switch money from the capital programme into the asset maintenance budget where it is value for money, and ensure the decision-making process is streamlined to enable timely decisions to be made. DEFRA and EA should undertake a timely assessment of the value for money of such options going forward to inform this decision-making process."* This had been discussed by the House of Commons Committee of Public Accounts and the Committee's report published on 17th January 2024 highlighted that 203,000 properties were at increased risk of flooding and illustrated that poor maintenance was undermining progress on the capital programme and that DEFRA had not yet got the balance right between building new defences and maintaining existing ones. The Chairman stated that the Committee had queried the EA's decision to reduce the number of high consequence assets to be maintained at the required condition from 98% to 94.5% and cut funding for maintenance, and asked why they had not explored with Treasury the potential to use part of the capital budget to fund this work.

The Chief Executive expressed his frustration at the effort involved in justifying pumping station refurbishment/replacement works, stating that the Board had been asked three times to justify replacing one station. Mr C. Crowe agreed, stating that the Coal Authority faced similar issues and it was extremely difficult to get capital works approved. The Chief Executive referred to page 14 of the Committee's report regarding the way that the level of investment in an area was determined and the impact of this on rural areas and stated that he would continue to push for a change.

Confirmation had been received that a trial had been authorised in the Lincolnshire area by the Secretary of State, for IDBs to undertake work to their standards on some of the low and medium consequence main rivers under a Public Sector Cooperation Agreement. The Chief Executive was due to meet with the EA in the next couple of weeks to agree which rivers could be considered and was working closely with the National Farmers' Union who had been instrumental in pursuing this. The Chief Executive had also been liaising with the officers in the Trent EA area regarding the recent flooding. If the trial was a success in Lincolnshire, he hoped a similar arrangement could be put forward in Trent where the local EA officers seemed keen to support this. Members were supportive, particularly with regard to work on the River Torne. The Chairman referred to the comment made by the Chairman of the Environment Agency at the ADA Conference that the EA would be renewing its interest in possible demaining of certain sections of main

rivers where there was a local desire to do so; the Chairman emphasised that should these failing assets be transferred to IDBs, sufficient funding for maintenance must be available.

The Chief Executive reported that in December he had been invited by the Rt Hon. Elizabeth Truss MP and The Rt Hon. Sir John Hayes MP to a reception on behalf of the Local Government Association Special Interest Group regarding the significant impact of IDB special levies on the finances of councils. Initially, he had been asked to give a presentation to the Group, however, the Secretary of State had since confirmed his attendance and IDBs were no longer on the list of speakers. The Local Government Association Group in Lincolnshire would be giving a presentation and it was understood that they would be making the point that the special levy was a huge cost to those councils within an IDB area and they were having to cut services to fund this. Concern was expressed at the recent figures in the press, e.g. 50% of the council tax went to pay IDB special levies; it was noted that these figures did not include other income received by the councils, which brought this figure down to 8%. The Chairman further reported that some services were ringfenced, e.g. adult services, so would not be cut. The reception would be held on 6th February 2024 and the Chief Executive, along with ADA, would take every opportunity to lobby those attending and a further report would be given at the March Board meeting.

RECEIVED

2024.14 PARK DRAIN SLIP

The Senior Engineer reported that a request for information had been received and responded to. He stated that Officers had still not received agreement from the operator to undertake a ground inspection. The Chairman suggested that Officers contact the City of Doncaster Council informing them of the position and seeking support.

Should an agreement not be reached, notice may have to be served.

RECEIVED

2024.15 DELEGATED MATTERS - PLANNING, BYELAWS AND SUPERVISORY ROLE

(a) Byelaw Applications

Consent had been issued to increase the flow to the Board maintained Greenacre Farm Drain at land to the west of Eco Way in the parish of Hatfield (national grid reference 465439 410426. Consent Number DEIDB/LDC/2023/033.

RECEIVED

(b) Section 23 Applications

No consents had been granted since the last meeting.

(c) Planning Applications

Officers had submitted comments relating to surface water drainage on seven planning applications but no objections had been raised.

RECEIVED

2024.16 ASSOCIATION OF DRAINAGE AUTHORITIES

Matters had been covered elsewhere in the agenda.

2024.17 STAFFING

The following update was given:

- (a) Vacancies - Three vacancies would be advertised shortly - one in each of the Corporate Services, Engineering and Accounts Teams.
- (b) Pensions - Costs had been requested from East Riding of Yorkshire in December to set up a local government pension scheme for the two directly employed staff. Unfortunately, due to the staff shortages, they had not responded until last week and had requested further information in order for them to calculate the risk profile for the employer on which the contribution rate would be based. These figures would be brought back to the March Board meeting for consideration.

RECEIVED

2022.18 FLOOD EVENT - STORM HENK DECEMBER 2023/JANUARY 2024

The Senior Operations Manager gave a presentation on the impact of Storm Henk, the eighth storm in 2023/24 which had brought heavy rainfall and high winds across southern and central parts of England and Wales on 2nd January. The heavy rain had contributed to significant flooding problems following the wet weather during autumn and winter 2023. Over 30mm of rain fell widely in the first two days of January on an already saturated catchment, with up to 50mm recorded in some areas. Almost 300 flood warnings were put in place, many of which were along the A1 corridor. The Senior Operations Manager highlighted that between 1st October 2023 and 4th January 2024 parts of the Midlands, north-east England and eastern Scotland received more than 150% of the 1991-2020 long-term average rainfall for the four-month period.

Mr C. Crowe reported a recent incident where a Coal Authority employee had been shut in a pumping station when the wind had blown the door shut behind him and locked. They were reviewing their stations to ensure easy egress in an emergency.

The Chairman highlighted that we were seeing more intensive pockets of rain, e.g. 60mm recorded in one area and 120mm three miles down the road.

As usual prior to expected heavy rainfall, the Board's systems had been pumped down and screens and grids were checked and cleared, forecasts and telemetry were monitored throughout, and staff deployed where necessary. Issues in the TV area, had resulted in resources being deployed from AX and LM; a benefit of Consortium working.

Officers reported on issues arising from overtopping of main rivers across the Consortium's area and highlighted that overtopping of the River Torne at Tickhill had restricted access to the Board's pumping station for the second time in three months. There had been particularly high water levels at Medge Hall and Tickhill pumping stations. Photos of the reeds restricting flows in the Torne were shared.

Photos were shown of Huxterwell Pumping Station. The four pumps had been running continuously taking water from the lport. The Works Supervisor had spoken to the management company at the lport who believed that the lakes were artificially high due to

weedgrowth reducing capacity for the excessive runoff. They were making arrangements for the lakes to be cleared.

Mr P. Cornish understood that there were issues with West Stockwith Pumping Station which had been running at only 11 of the 38 cumecs due to flows in the channel being restricted.

Mr C. Crowe enquired whether Officers liaised with the Environment Agency regarding pumping into the main rivers, e.g. if the levels in the rivers were too high, was pumping restricted. He stressed that it was essential for the main rivers to be in good condition to enable the Board to pump. The Chairman stated that the river banks were designed to withstand a flood event, but not constant extreme pressure, so water needed to be evacuated quickly. The Senior Engineer gave an example, e.g. Beckingham flood cell should drain within five hours under gravity, this helped to relieve the pressure on the banks which needed to dry out, but the TV Board had been pumping for 35 days as the flood doors had not been maintained and were inoperable. Mr P. Cornish stated that water had not been above the foreshore at Keadby during the whole event so there was clearly an issue with conveyance. In response to Mr C. Crowe, the Senior Engineer confirmed that Waterton, Low Bank, Dirtness and Good Cop did have monitoring and feathered discharge rate into Hatfield Waste Drain.

Members were asked to let Officers know if they were aware of any damage to Board maintained watercourses following the flooding so that any emergency repairs could be included in the winter works programme which was being reviewed by the Senior Operations Manager and would be reprioritised accordingly. An update with costs would be brought back to the Board.

The Senior Engineer confirmed that the River Torne had been cleared up to the back of the Rossington brick ponds.

The Senior Operations Manager reported that excessive pumping over the last four months may result in emergency repairs and the expected lifespan of the pumps may be affected resulting in the need to bring forward maintenance/refurbishment. The Senior Engineer reported that Torne Bridge and Kilham Farm pumping stations had been reprofiled in the capital works programme until modelling work has been undertaken on the Candy Farm North, Kilham Farm and Torne Bridge catchments.

The Chief Executive stated that the Secretary of State had asked IDBs (through ADA) to provide a ballpark figure of the money required to replace IDB assets which had been broken or damaged by storms Babet or Henk, or which were at the end of life, with replacement on a like-for-like basis. DEFRA had indicated that any money allocated would be expected to be available in the 2024/25 financial year. This information had been provided, as requested.

Issues had been encountered with water level sensors by two of the Consortium Boards. Mr C. Crowe reported that the Coal Authority was in the process of changing level sensors to radar as there was less interference and they had improved visibility through cloudy water. He agreed to pass on the details to the Senior Engineer.

The heavy rainfall experienced in the current financial year would result in additional costs in respect of overtime, electricity and emergency repairs.

RECEIVED

CHAIRMAN

FOR MEMBERS' INFORMATION ONLY

DONCASTER EAST INTERNAL DRAINAGE BOARD	File Ref:	Agenda Item: 17
Meeting: Board Meeting Date: 26th January 2024	Subject: FINANCE	

Recommendations:

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

1. Method of Accounting

- 1:1 The costs recorded within the Board's Annual Financial Statements, AGAR and IDB1 forms include both the external costs (money leaving the organisation), but also an element of Absorbed costs, which we allocate to our schemes and work programmes based upon a time mechanism and the rate we apply to an hour charge for a man or a piece of plant.
- 1:2 The monthly management variance reports forwarded to Officers and the Chair and Vice Chairmen, are prepared excluding these absorbed costs, so that only the external costs that represent real funds leaving the Board are reported.
- 1:3 To align with these monthly reports, the Board Report Management Variance Accounts, will also now only report what is actual external costs and directly relatable to the funds the Boards must raise from rating but also those costs that directly affect the Cash Surplus Reserves of the Board.

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

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

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

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

DONCASTER EAST INTERNAL DRAINAGE BOARD
Variance to Estimates Report - For the 9 months to 31st December 2023

	Whole Yr Estimate	31.12.23 Variance	31.12.23 Estimate	31.12.23 Actual
The following income & expenditure is not related to Engineering Schemes				
Total Income including Rates/Levy/Consenting Income	1,502,764.00	86,802.07	1,383,957.00	1,470,759.07
Absorption Income relating to costs in Schemes	0.00	0.00	0.00	0.00
Total Maintenance Costs for Drains/PS/Consenting	(808,424.00)	(41,910.55)	(498,533.00)	(540,443.55)
Total Supportive expenditure incl Salaries, Plant Running, Precept, Admin & IT	(560,513.00)	9,619.41	(444,194.00)	(434,574.59)
	133,827.00	54,510.93	441,230.00	495,740.93
Adjustment to Other Reserves				
Add the intended transfer to Plant Renewals Fund -trf in reserves (rated for)	0.00	0.00	0.00	0.00
Funds transferred from plant reserve to meet expenditure	0.00	0.00	0.00	0.00
Plant/vehicle planned net expenditure not occurred in year - held over to Plant reserve	0.00	0.00	0.00	0.00
Adjustments for Balance Sheet Budget Entries				
Fixed Asset Adjustments				
Vehicle additions	0.00	0.00	0.00	0.00
Vehicle disposals	0.00	0.00	0.00	0.00
Plant additions	0.00	0.00	0.00	0.00
Plant disposals	0.00	0.00	0.00	0.00
Loan Capital Adjustment				
PWLB Loan repayments - Existing	(61,028.00)	0.14	(31,630.00)	(31,629.86)
PWLB Loan repayments - Future	(9,051.00)	0.00	0.00	0.00
Balance of Income over Expenditure To General Reserves at 31/12/2023	63,748.00	54,511.07	409,600.00	464,111.07
Board Funding towards schemes	(128,000.00)		(128,000.00)	(128,000.00)
Surplus/(deficit) to be taken from General Reserves as at 31st December 2023	(64,252.00)	54,511.07	281,600.00	336,111.07
Unplanned adjustments to Reserves during period:				
Additional Funds Required for Engineering Schemes to be taken from General Reserves	0.00	0.00	0.00	0.00
Engineering Scheme funds transferred back to General Reserves	0.00	723.30	0.00	723.30
Surplus/(deficit) to be taken from General Reserves as at 31st December 2023	(64,252.00)	55,234.37	281,600.00	336,834.37

The above shows, that for the period to 31st December 2023, including Scheme Transfers to and from Reserves, resulted in a positive variance for the period of **£55,234.37**.

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

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

The 2023/24 Estimates allowed for a deficit budget of **£64,252** where the funds would be met from general reserves.

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

	31.03.24	31.03.24	Notes
	Annual Approved Budget	Expected Outturn	
Outturn Report to Increase / decrease general reserves			The Expected Outturn values include the Full year budgets PLUS any overspends (or less any underspends) that are not to be reversed by the end of the financial year
Total Income including Rates/Levy/Consenting Income	1,502,764.00	1,613,764.00	PSCA Income £25k . Contributions to vehicle running costs £2.5k . Consent £1100 & Surface Water Fees £17900 . Contribution to DLO Costs shared employee £9.5k . PS Contributions £55k
Absorption Income relating to costs in Schemes	0.00	0.00	The use of own labour & plant in Budgeted schemes benefits the Cash Surplus Position
Total Maintenance Costs for Drains/PS/Consenting	(808,424.00)	(935,424.00)	PSCA costs £20k . Consenting Costs outturn higher by £11k . PS Electric cost outturn higher £92k . PS Insurances outturn higher £4k
Total Supportive expenditure incl Salaries, Plant Running, Precept, Admin & IT	(560,513.00)	(555,804.00)	Consortium costs underspend £22k . Motor Expenses £6k . Employment Advice £600 . Shared staff costs £19,550 . DLO staff costs £4500 . IT costs £4.5k . Loan interest £8,859
Adjustment to Other Reserves			
Add the intended transfer to Plant Renewals Fund -trf in reserves (rated for)	0.00	0.00	
Funds transferred from plant reserve to meet expenditure	0.00	0.00	
Adjustments for Balance Sheet Budget Entries			
Fixed Asset Adjustments	0.00	0.00	
Loan Capital Adjustment	(70,079.00)	(61,028.00)	Loan capital repayment delayed until 24/25 £9,051
Expected Outturn - Increase / (Decrease) to General Reserves before Transfer of Budgets	63,748.00	61,508.00	
Board funding to schemes	(128,000.00)	(128,000.00)	
See Transfer of Budgets:			
Additional Funds Required for Engineering Schemes to be taken from General Reserves	0.00	0.00	
Engineering Scheme funds transferred back to General Reserves	0.00	723.30	Sept 23 BM TRF of Budgets £723.30 back to reserves
Expected Outturn - Increase / (decrease) to General Reserves	(64,252.00)	(65,768.70)	Difference between Outturn & Budget -£1,516.70

The above Outturn report indicates that, after allowing for the noted expected overspends and savings, this deficit will increase to **£65,768.70**.

This is an increase to the estimated deficit position by **£1,516.70**.

Any Outturn deficit must be met from the General Reserves.

2:3 Plant reserves

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

2:4 General Reserves – Surplus Cash

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

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

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

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

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

Surplus Cash Position at 1st April 2023	£478,989.97
Add: Funds in year to be held in the Plant Reserves for future use	£10,000.00
Add: Funds in year to be held in the Capital Rcpts Unapplied Reserves for future use	£0.00
Add: Funds in year to be held in the Commuted sum reserve	£75,774.68
Add: Costs rated for in 23/24 occurring in 2022/23 included in Predicted outturn	£0.00
Add: Predicted Outturn for 23/24	-£65,768.70
Predicted Cash Position at 31st March 2024	£498,995.95
Deduct: Predicted Plant Reserve Value at 31st March 2024	-£10,000.00
Deduct: Capital Receipts Unapplied Value at 31st March 2024	£0.00
Add: Funds in year to be held in the Commuted sum reserve	-£75,774.68
Predicted Surplus Cash Position at 31st March 2024 - for general use	£413,221.27
Surplus cash as a % of Net Operating Costs	32.80%
<i>Surplus Cash Position as predicted following 22/23 update</i>	<i>£414,738.00</i>
<i>Surplus Cash Position % as predicted following 22/23 update</i>	<i>32.96%</i>

2:5 Engineering Schemes

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

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

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

Engineering Earmarked funds		Current Year
	Balances at 1st April 2023	384,376.56
	Board funding as agreed in Estimates	128,000.00
	Engineering Income Received	50,000.00
	Funds held in PS Reserve	-50,000.00
	Transfers (to) / from reserves or OPS projects	(723.30)
	Engineering Expenses paid	(68,995.58)
	Balances at 31st December 2023	442,657.68
		<u>Remaining Budget</u>
		<u>(Incl. Rev)</u>
<u>Project</u>		
DE10001	Misson Training Area SSSi WLMP Implementation	-
DE11001	Potteric Carr SSSi WLMP	-
DE14001	Reserve fund for Projects	80,000.00
DE16001	Haxey Grange Fen SSSi WLMP	-
DE18005	Strategic Hydraulic Modelling	- 5,116.47
DE19305	Low Ellers PS Pump Refurbishment	- 21,802.28
DE19307	Huxterwell PS Weedscreen	- 53,045.20
DE19453	Great Black Lane Tickhill Drainage Scheme	5,000.00
DE19501	Huxterwell Drain Improvements	- 1,232.89
DE20303	Telemetry replacement	- 720.07
DE20305	Newington PS Refurbishment	- 225.44
DE20306	Seven Arches PS Refurbishment	15,754.38
DE20307	Park Drain PS Refurbishment	43,408.69
DE20802	Wood & Ealand Common Drain Study	2,360.25
DE20803	Boating Dyke Study	1,491.87
DE21305	Elmhirst PS Refurbishment	63,606.88
DE21306	Franklins PS Refurbishment	20,000.00
DE21307	High Level South Refurbishment	1,395.28
DE23302	Emergency Pump Station Repairs	59,363.10
DE23305	Blaxton Quarry	120,000.00
DE23450	Culvert CCTV & desilting works	17,495.00
DE23451	Asset Renewals & Resilience	44,446.95
DE23600	Barn Owl Boxes	1,000.00
DE23601	Mink Control	2,000.00
DE23800	Catchment Reviews	15,000.00
DE23801	Drain Investigations	32,477.63
	ENGINEERING PROJECTS	<u>442,657.68</u>

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

2:6 The Balance Sheet as at 31st December 2023 is also attached for information:

Doncaster East Internal Drainage Board			
Balance Sheet Report			
All Values are shown in Pound Sterling			
Selected Period 9 ending 31/12/2023			
	<u>Current Year</u>	<u>Previous Year</u>	
FIXED ASSETS			
LAND & BUILDINGS	22500.00	22500.00	
PUMPING STATIONS	361186.80	361186.80	
PLANT & EQUIPMENT	4531.66	4531.66	
MOTOR VEHICLES	13969.01	13969.01	
TOTAL FIXED ASSETS	<u>402187.47</u>	<u>402187.47</u>	
CURRENT ASSETS			
BANK ACCOUNT	1244614.57	1068594.18	
STOCK	30.75	233.98	
DEBTORS CONTROL ACCOUNT	202784.68	161296.17	
RATES DEBTORS ACCOUNT	3083.65	(257.81)	
OTHER DEBTORS	507.79	676.02	
PREPAYMENTS	5860.00	3880.00	
TOTAL CURRENT ASSETS	<u>1456881.44</u>	<u>1234422.54</u>	
CURRENT LIABILITIES			
TRADE CREDITORS & SUPPLIER RETENTIONS	79430.84	207107.98	
OTHER CREDITORS	368.17	2605.50	
ACCRUALS	716.24	56094.31	
VAT LIABILITY	(22227.49)	(30137.73)	
PAYE CONTROLS	1279.49	1006.88	
LOANS	29398.45	61028.31	
DEFERRED INCOME & COMMUTED SUMS	53057.49	48604.39	
TOTAL CURRENT LIABILITIES	<u>142023.19</u>	<u>346309.64</u>	
NET CURRENT ASSETS	<u>1717045.72</u>	<u>1290300.37</u>	
LONG TERM LIABILITIES			
LOANS DUE AFTER ONE YEAR	267183.63	267183.63	
TOTAL LONG TERM LIABILITIES	<u>267183.63</u>	<u>267183.63</u>	
	<u>1449862.09</u>	<u>1023116.74</u>	
RESERVES:			
EARMARKED			
PLANT RESERVES	10000.00	10000.00	
ENGINEERING PROJECTS RESERVE	442657.68	384376.56	
COMMUTED SUM RESERVE	75774.68	75774.68	
TOTAL EARMARKED	<u>528432.36</u>	<u>470151.24</u>	
CURRENT PERIOD SURPLUS / (DEFICIT)	426745.35	(95576.32)	
GENERAL RESERVES (P&L RESERVE)	494684.38	648541.82	
TOTAL UN-EARMARKED	<u>921429.73</u>	<u>552965.50</u>	
NON-DISTRIBUTABLE			
TOTAL NON-DISTRIBUTABLE			
TOTAL RESERVES	<u>1449862.09</u>	<u>1023116.74</u>	

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

3:1 Schedule of Balances

	Bank Balances	Interest Rate
Lloyds Current Account	£881,749.96	0.00%
Lloyds Rating Account	£362,864.61	0.00%
TOTAL	<u>£1,244,614.57</u>	

4. External Borrowing

4:1 The following annuity loans are outstanding with the Public Works Loan Board:

<i>District / Loan Number</i>	<i>Loan Amount</i>	<i>Year Commenced</i>	<i>Period (years)</i>	<i>Interest Rate</i>	<i>Balance Outstanding</i>
501518	£230,000.00	2002	25	4.75%	£57,005.15
501506	£84,154.00	2003	25	4.65%	£25,296.11
501507	£52,119.00	2003	25	4.65%	£15,666.67
501508	£58,368.00	2003	25	5.25%	£19,931.69
501519	£116,000.00	2003	25	4.85%	£35,397.88
501516	£76,133.00	2003	20	4.65%	£0.00
501520	£43,535.00	2005	25	4.45%	£17,300.22
501514	£138,106.74	2010	18	4.86%	£68,131.21
501517	£227,543.39	2011	14	3.83%	£57,853.15
		Total			<u>£296,582.08</u>

5. Payments over £500

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

Schedule of payments over £500 submitted to the Doncaster East Internal Drainage Board meeting for approval on 26th January 2024

Trans Date	Account	Narrative	Payment Value £	Notes
03/11/2023	AIM Electrical Services	PP/AIM001	2,362.50	Repairs to weed grab
03/11/2023	WSP UK Limited	PP/WSPU001	3,173.51	Hydraulic modelling for Dirtiness Area Scheme
09/11/2023	Net Wages	Transfer to Cash Book	4,831.95	
17/11/2023	Colwill Contracting Ltd	PP/COLW001	77,014.82	Weedcutting contract
17/11/2023	Lindsey Marsh Drainage Board	PP/LMDB001	18,809.16	Consortium Recharges Oct 23
20/11/2023	P.A.Y.E.	Transfer to Cash Book	1,506.20	
20/11/2023	Woldmarsh Producers Ltd	PP/WOLD001	21,742.09	Fuel and materials etc.
01/12/2023	Colwill Contracting Ltd	PP/COLW001	8,407.20	Winter works at Boating Dyke Drain
01/12/2023	Discount Tyres Services	PP/DISC001	624.00	
01/12/2023	Environment Agency	PP/ENVA001	109,440.00	Flood & coastal erosion risk management levy
01/12/2023	Isle of Axholme & North Notts WLMB	PP/IOAN001	2,266.01	Operation Manager shared costs Oct 23
07/12/2023	Net Wages	PAYE & Pension Payments	4,313.31	
21/12/2023	Colwill Contracting Ltd	PP/COLW001	150,882.28	Flailing contract
21/12/2023	Isle of Axholme & North Notts WLMB	PP/IOAN001	2,444.87	Operation Manager shared costs Nov 23
21/12/2023	Lindsey Marsh Drainage Board	PP/LMDB001	22,420.85	Consortium Recharges Nov 23
22/12/2023	P.A.Y.E.	PAYE & Pension Payments	1,209.29	
27/12/2023	Total Energies	PP/TOTG001	633.32	Electricity
27/12/2023	Total Energies	PP/TOTG001	1,011.11	Electricity
27/12/2023	Total Energies	PP/TOTG001	1,169.43	Electricity
27/12/2023	Total Energies	PP/TOTG001	1,170.71	Electricity
27/12/2023	Total Energies	PP/TOTG001	1,592.30	Electricity
27/12/2023	Total Energies	PP/TOTG001	1,752.54	Electricity
27/12/2023	Total Energies	PP/TOTG001	1,807.21	Electricity
27/12/2023	Total Energies	PP/TOTG001	4,398.64	Electricity
27/12/2023	Total Energies	PP/TOTG001	4,710.75	Electricity
27/12/2023	Total Energies	PP/TOTG001	4,807.20	Electricity
27/12/2023	Total Energies	PP/TOTG001	6,278.43	Electricity
27/12/2023	Total Energies	PP/TOTG001	6,933.46	Electricity
27/12/2023	Total Energies	PP/TOTG001	10,912.73	Electricity
28/12/2023	Total Energies	PP/TOTG001	510.87	Electricity
28/12/2023	Total Energies	PP/TOTG001	593.31	Electricity
28/12/2023	Total Energies	PP/TOTG001	747.38	Electricity
28/12/2023	Total Energies	PP/TOTG001	976.41	Electricity
28/12/2023	Total Energies	PP/TOTG001	1,036.27	Electricity
28/12/2023	Total Energies	PP/TOTG001	1,386.15	Electricity
28/12/2023	Total Energies	PP/TOTG001	1,979.94	Electricity
28/12/2023	Total Energies	PP/TOTG001	2,067.19	Electricity
28/12/2023	Total Energies	PP/TOTG001	3,294.91	Electricity
28/12/2023	Total Energies	PP/TOTG001	4,884.34	Electricity
28/12/2023	Total Energies	PP/TOTG001	4,954.52	Electricity
28/12/2023	Total Energies	PP/TOTG001	5,019.07	Electricity
28/12/2023	Total Energies	PP/TOTG001	6,056.96	Electricity
28/12/2023	Total Energies	PP/TOTG001	10,271.33	Electricity
28/12/2023	Total Energies	PP/TOTG001	630.00	Electricity
		Total	<u>523,034.52</u>	

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

6. Management Accounts detailed report

DONCASTER EAST INTERNAL DRAINAGE BOARD

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

	Whole Yr Estimate	31.12.23 Variance	31.12.23 Estimate	31.12.23 Actual	Notes
INCOME					
Where the Income variance is negative this shows that the income received is less than estimated for					
The following income is not related to Engineering Schemes					
Agricultural drainage rates	118,271.00	53.40	118,271.00	118,324.40	
Special levies	1,075,752.00	0.00	1,075,752.00	1,075,752.00	
Rental, wayleaves & grazing income	211.00	25.24	181.00	206.24	
Income from PSCAs	10,000.00	25,366.27	9,904.00	35,270.27	Weedcutting works for the EA
Income from rechargeable works	0.00	2,059.59	0.00	2,059.59	Accrued Legal fees to be billed to First Point, Catesby £1980
Income from recharge of disbursements	0.00	0.00	0.00	0.00	
Income from consenting	33,000.00	30,205.47	21,839.00	52,044.47	Includes Surface Water Contributions of £47,944.47
Contributions to PS expenditure	253,245.00	22,680.91	148,655.00	171,335.91	Directly relateable to PS costs, the higher the costs the higher the contributions
Contributions to other costs	12,285.00	6,397.37	9,355.00	15,752.37	Contribution towards Vehicle running costs £6,404.62 plus rental to CA £5,400. Contributions to DLO shared with IOA £3,947.75
Deferred income, commuted sums & contributions	0.00	0.00	0.00	0.00	
Other income	0.00	13.82	0.00	13.82	
Investment interest	0.00	0.00	0.00	0.00	
TOTAL INCOME - not including absorption income	1,502,764.00	86,802.07	1,383,957.00	1,470,759.07	
Absorption Income - offset to costs					
Own use of plant recharged (absorption)	0.00	0.00	0.00	0.00	
Drains Maintenance Absorbed Plant	0.00	0.00	0.00	0.00	
PS Maintenance Absorbed Plant	0.00	0.00	0.00	0.00	
Recharge & PSCA Works Absorbed Plant	0.00	0.00	0.00	0.00	
Other	0.00	0.00	0.00	0.00	
Own use of plant recharged (absorption) to Schemes	0.00	0.00	0.00	0.00	Use of own plant within schemes improves the General Surplus Cash Position of the Board
DLO Own use of labour recharged (absorption)	37,613.00	5,515.38	28,510.00	34,025.38	
Drains Maintenance Absorbed DLO Labour	(4,723.00)	(184.82)	(3,497.00)	(3,681.82)	
PS Maintenance Absorbed DLO Labour	(32,890.00)	(5,250.97)	(25,013.00)	(30,263.97)	
Recharge & PSCA Works Absorbed DLO Labour	0.00	(79.59)	0.00	(79.59)	
Other	0.00	0.00	0.00	0.00	
Own use of labour recharged (absorption) to Schemes	0.00	0.00	0.00	0.00	Use of own DLO labour within schemes improves the General Surplus Cash Position of the Board.
TOTAL INCOME - including absorption income in schemes	1,502,764.00	86,802.07	1,383,957.00	1,470,759.07	Positive Variance on Income - will increase General Cash Reserves.

DONCASTER EAST INTERNAL DRAINAGE BOARD
Variance to Estimates Report - For the 9 months to 31st December 2023

	Whole Yr Estimate	31.12.23 Variance	31.12.23 Estimate	31.12.23 Actual	Notes
EXPENDITURE					
Where the expenditure variance is negative this shows that the expenditure is more than estimated for					
MAINTENANCE & DEVELOPMENT EXPENDITURE - EXTERNAL COSTS ONLY					
Drain maintenance expenditure	405,242.00	23,212.28	309,576.00	286,363.72	}
Pumping station expenditure	379,182.00	(41,206.88)	168,518.00	209,724.88	
PSCA Recharge expenditure	10,000.00	(20,765.80)	9,904.00	30,669.80	}
Recharge expenditure	0.00	(2,414.99)	0.00	2,414.99	
Consenting time expenditure	14,000.00	(735.18)	10,535.00	11,270.18	}
Disbursement Costs	0.00	0.00	0.00	0.00	
Cost of goods sold & stock variances	0.00	0.02	0.00	(0.02)	
TOTAL MAINTENANCE & DEVELOPMENT EXPENDITURE	808,424.00	(41,910.55)	498,533.00	540,443.55	
SUPPORTIVE EXPENDITURE					
DLO costs	55,624.00	(2,657.47)	39,229.00	41,886.47	New member of staff taken on September 2023
Other direct expenses	20,226.00	8,595.48	12,591.00	3,995.52	Apprentice costs no longer payable £8.1k below budget
Environment Agency precept	218,880.00	0.00	218,880.00	218,880.00	The final payment of £109,440 is yet to be paid
Support & establishment costs	240,754.00	3,609.03	164,645.00	161,035.97	}
Finance costs	24,829.00	(125.36)	8,649.00	8,774.36	
Depreciation costs	0.00	0.00	0.00	0.00	}
Bad debt costs	0.00	(2.27)	0.00	2.27	
Biodiversity & environmental costs	200.00	200.00	200.00	0.00	Court costs for summonses
TOTAL SUPPORTIVE EXPENDITURE	560,513.00	9,619.41	444,194.00	434,574.59	
TOTAL EXPENDITURE	1,368,937.00	(32,291.14)	942,727.00	975,018.14	
	133,827.00	54,510.93	441,230.00	495,740.93	
EXCEPTIONAL INCOME	0.00	0.00	0.00	0.00	This is a non-monetary accounting adjustment
INCOME OVER EXPENDITURE	133,827.00	54,510.93	441,230.00	495,740.93	Negative variance

DONCASTER EAST INTERNAL DRAINAGE BOARD

Variance to Estimates Report

	Whole Yr Estimate	31.12.23 Variance	31.12.23 Estimate	31.12.23 Actual	
INCOME OVER EXPENDITURE	133,827.00	54,510.93	441,230.00	495,740.93	
ARRIVE AT THE ESTIMATES VALUES					
ADJUSTMENTS FOR NON MONETARY ITEMS					
Remove the effects of Depreciation costs	0.00	0.00	0.00	0.00	This is a non-monetary accounting adjustment
Remove the effects of Profit on Disposal - exception income	0.00	0.00	0.00	0.00	This is a non-monetary accounting adjustment
	133,827.00	54,510.93	441,230.00	495,740.93	
ADJUSTMENTS FOR BALANCE SHEET ENTRIES					
Adjustments for Reserves Movements					
Add the intended transfer to Plant Renewals Fund -trf in reserves (rated for)	0.00	0.00	0.00	0.00	No planned transfers in year. Plant reserve currently has reserves of £10k
Plant/Vehicle net expenditure occurred in year - funded from Plant reserve	0.00	0.00	0.00	0.00	
Plant/Vehicle planned net expenditure not occurred in year - held over to Plant reserve	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
Fixed Asset Adjustments					There are NO budget plant / vehicle additions in the 23/24 year
Motor	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
Plant additions	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
Plant disposals	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
Loan Capital Adjustment					
PWLB Loan repayments - Existing	61,028.00	(0.14)	31,630.00	31,629.86	
PWLB Loan repayments - Future	9,051.00	0.00	0.00	0.00	
	70,079.00	(0.14)	31,630.00	31,629.86	
Non I&E (Costs) & Income	70,079.00	(0.14)	31,630.00	31,629.86	
Variance at 31/12/2023	63,748.00	54,511.07	409,600.00	464,111.07	
Planned Board Funding towards schemes	(128,000.00)	0.00	(128,000.00)	(128,000.00)	
Surplus/(deficit) to be taken from General Reserves as at 31st December 2023	(64,252.00)	54,511.07	281,600.00	336,111.07	
See Transfer of Budgets:					
Additional Funds Required for Engineering Schemes to be taken from General Reserves	0.00	0.00	0.00	0.00	
Engineering Scheme funds transferred back to General Reserves	0.00	723.30	0.00	723.30	Sept 23 BM TRF of Budgets £723.30 back to reserves
Variance at 31/12/2023	(64,252.00)	55,234.37	281,600.00	336,834.37	

Mrs N. Hind FCCA
Finance Manager

**Doncaster East Internal Drainage Board
Estimate 5 Year Summary**

	Estimate 2022/23	Actual 2022/23	Estimate 2023/24	Estimate 2024/25 1	Estimate 2025/26 2	Estimate 2026/27 3	Estimate 2027/28 4	Estimate 2028/29 5
Year								
Scheme Income / Expenditure - Earmarked funds								
a) Board Contribution to Schemes from Rating income	112,000	112,000.00	128,000	143,000	143,000	111,000	108,000	124,000
Balance Sheet Income or Expenditure								
Plant Renewals (Additions less disposals)	0	0.00	0	0	26,000	25,000	0	0
Plant Reserves - future funds	0	0.00	0	0	0	5,000	20,000	20,000
Plant Renewals Funded from Plant Reserve	0	0.00	0	0	-10,000	0	0	0
Loan Capital Repayments - existing	61,185	61,185.25	61,028	60,793	63,556	56,147	40,367	25,567
Loan Capital Repayments - future loans	11,238	0.00	9,051	0	4,632	9,640	16,422	30,825
b) Balance Sheet Income or Expenditure	72,423	61,185.25	70,079	60,793	84,188	95,787	76,789	76,392
Income & Expenditure Account								
Non-scheme Expenditure:								
Maintenance / Direct Cost of Work								
Pumping Station Costs	286,560	333,872.02	412,072	391,034	400,942	412,187	423,749	435,639
Drain Maintenance Works - incl Reforming from 23/24	380,840	376,100.56	409,965	401,328	409,354	417,540	425,890	434,407
PSCA Works	10,000	0.00	10,000	20,000	10,000	10,000	10,000	10,000
Other Recharge Works	0	1,154.85	0	0	0	0	0	0
Consenting Costs	7,000	17,386.67	14,000	21,493	22,030	22,581	23,146	23,725
Disbursement Costs	0	4.10	0	0	0	0	0	0
c) Maintenance / Direct Cost of Work	684,400	728,518.20	846,037	833,855	842,326	862,308	882,785	903,771
Supportive Expenditure								
Plant Running Costs	6,605	8,867.58	8,550	11,390	11,675	11,968	12,267	12,574
DLO Wages	47,124	49,715.94	52,464	85,476	84,673	86,790	88,960	91,184
DLO Costs	3,350	2,518.75	3,160	3,768	3,863	3,960	4,059	4,160
Support & Establishment Costs	193,183	175,659.24	232,404	261,350	268,835	282,153	296,343	314,363
Salaried staff costs	0	0.00	0	0	0	0	0	0
Finance & Bank Charges	1,465	1,588.11	1,585	1,770	1,814	1,859	1,905	1,953
Loan Interest Repayments - existing	17,172	17,172.29	14,385	11,677	8,914	6,024	3,596	1,822
Loan Interest Repayments - future loans	3,461	0.00	8,859	0	8,711	17,046	27,123	47,312
Other costs	18,411	19,683.76	20,226	5,970	6,008	6,047	6,087	6,128
EA Precept	218,880	218,880.00	218,880	218,880	218,880	218,880	218,880	218,880
d) Supportive Expenditure	509,651	494,085.67	560,513	600,281.00	613,373.00	634,727.00	659,220.00	698,376.00
e) Total Expenditure plus contributions to schemes	1,378,474	1,395,789.12	1,604,629	1,637,929	1,682,887	1,703,822	1,726,794	1,802,539
Non-Scheme Income								
Other Income	-111	-11,910.54	-211	-18,211	-18,307	-18,403	-18,500	-18,597
PSCA Recharge Income	-10,000	0.00	-10,000	-20,000	-10,000	-10,000	-10,000	-10,000
Other Recharge Income	0	-6,595.50	0	-18,166	-18,620	-19,086	-19,563	-20,052
Consenting Income	-95,000	-10,384.48	-33,000	-33,000	-14,000	-14,000	-14,000	-14,000
Disbursement Income	0	-4.10	0	0	0	0	0	0
Contributions - PS	-177,678	-226,291.04	-253,245	-237,620	-243,561	-249,650	-255,891	-262,288
Contributions - Wages	0	0.00	0	0	0	0	0	0
Contributions - Support	0	0.00	0	0	0	0	0	0
Contributions - Motoring	-11,118	-12,658.24	-12,285	-14,010	-14,181	-14,357	-14,534	-14,719
Contributions - oncosts								
Commuted Sums	0		0	0	0	0	0	0
DLO & Plant costs absorbed into Productive Expenditure	-44,117	-41,358.18	-37,613	-40,969	-41,952	-42,960	-43,992	-45,049
f) Total Income	-338,024	-309,202.08	-346,354	-381,976	-360,621	-368,456	-376,480	-384,705
g) To be funded by Rates & Levy	1,040,450	1,086,587.04	1,258,275	1,255,953	1,322,266	1,335,366	1,350,314	1,417,834
Agricultural Rates Income	-101,871	-101,871.52	-118,271	-122,369	-126,647	-131,072	-135,010	-139,062
Special Levy Income	-896,779	-896,779.00	-1,075,752	-1,128,747	-1,168,216	-1,209,031	-1,245,360	-1,282,736
h) Rates & Levy Income	-998,650	-998,650.52	-1,194,023	-1,251,116	-1,294,863	-1,340,103	-1,380,370	-1,421,798
i) Net Surplus/(Deficit)	-41,800	-87,936.52	-64,252	-4,837	-27,403	4,737	30,056	3,964
Agricultural Annual Values	1,633,865	1,633,865	1,621,285	1,620,772	1,620,772	1,620,772	1,620,772	1,620,772
Special Levy Annual Values	14,382,953	14,382,953	14,746,410	14,950,300	14,950,300	14,950,300	14,950,300	14,950,300
j) Rateable Annual Values	16,016,818	16,016,818	16,367,695	16,571,072	16,571,072	16,571,072	16,571,072	16,571,072
k) Rate p/£	6.235	6.235	7.295	7.55	7.814	8.087	8.33	8.58
l) Rate % Increase	8.00%	8.00%	17.00%	3.50%	3.50%	3.50%	3.00%	3.00%
Loan debt								
Loan debt - existing loans	328,182	328,211.94	267,154	206,361	142,805	86,658	46,291	20,724
Loan debt - potential new loans	373,762	0.00	399,949	0	320,368	480,728	804,306	953,482
m) Total Loan debt	701,944	328,211.94	667,103	206,361	463,173	567,386	850,598	974,206
n) Loan debt as a % of Rateable Income	70.29%	32.87%	55.87%	16.49%	35.77%	42.34%	61.62%	68.52%
o) Current Year potential variances	-65,769.00		-1,517					
Cash Reserves								
p) Cash Balances at 31/3 after adjustments	568,512	564,764.65	500,513	494,159	466,756	476,493	526,549	550,513
Plant Reserve (rated for) - to be deducted from cash balance reserves								
q) Commuted Sum reserve - to be deducted from cash balance reserves	10,000	10,000	10,000	10,000	0	5,000	25,000	45,000
r) Surplus Operating Cash	482,737	478,990	414,738	408,384	390,981	395,718	425,774	429,738
t) Net Operating costs	1,064,419	1,086,587.04	1,258,275	1,255,953	1,322,266	1,335,366	1,350,314	1,417,834
u) Total Cash as % of operating costs	47.23%	51.98%	39.78%	39.35%	35.30%	35.68%	38.99%	38.83%
v) Surplus Operating Cash as % of Operating costs	45.35%	44.08%	32.96%	32.52%	29.57%	29.63%	31.53%	30.31%
Local Authority								
Doncaster Met	£866,868	£866,868	£1,040,309	£1,092,040	£1,130,226	£1,169,713	£1,204,861	£1,241,021
North Lincolnshire	£16,543	£16,543	£19,802	£20,521	£21,238	£21,980	£22,641	£23,320
Bassetlaw	£13,368	£13,368	£15,641	£16,186	£16,753	£17,338	£17,859	£18,395
	£896,779	£896,779	£1,075,752	£1,128,747	£1,168,217	£1,209,031	£1,245,361	£1,282,736
Overall Increase								
Doncaster	£64,233		£173,441	£51,731	£38,186	£39,487	£35,148	£36,160
North Lincolnshire	£1,231		£3,259	£719	£717	£742	£661	£679
Bassetlaw	£1,177		£2,273	£545	£567	£585	£521	£536
	£66,641		£178,973	£52,995	£39,470	£40,814	£36,330	£37,375