

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL MANAGEMENT BOARD

Minutes of a Meeting of the Isle of Axholme and North Nottinghamshire Water Level Management Board held at the Epworth Imperial Hall on 23rd September 2025 at 10.00 a.m.

Elected Members

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

Appointed by North Lincolnshire Council

* Cllr I. Bint
* Mrs C. Finch
* Cllrs Mrs J. Kennedy
* T. Mitchell
Mr M.D. Pilkington
* Cllr N. Poole
Cllrs Mrs J. Reed
D. Rose
* Dr P. Shore
* Mr R. Stewart
Vacancy

Appointed by Bassetlaw District Council

* Cllrs Mrs H. Brand
* D.E. Pulk

* *Present*

V = MS Teams attendance

Officers

* Messrs A. McGill (Chief Executive)
* R. Brown (Senior Engineer)
* A.J. Malin (Senior Operations Manager)
* G. Sutton (Operations Manager)
* Mesdames A. Parsons (Chief Operating Officer)
* N.J. Hind (Finance Manager)
* C.B. Davies (Corporate Services Manager)

* *In attendance*

Mr P. Cornish chaired the meeting in the absence of Mr J. Coggon.

1. APOLOGIES

Apologies for absence were received from Messrs R.J. Adam, J. Coggon, T.R. Dickinson, G. Drury and M.T. Smith, and Cllrs D. Rose and Mrs J. Reed.

2. DECLARATIONS OF INTEREST

Mr M.A. Harris - compensation claim (Agenda Item 8 - 5:1 Payment Schedule and Agenda Item 15 - 3:2 Payments over £500).

Mr P. Cornish - compensation claim (Agenda Item 8 - 5:2 Flooding at Kelfield).

Mr I. Bint - solar farm planning applications (Agenda Item 11 - 1:2).

Mrs J. Reed - planning applications 2025/309 and 2025/581 (Agenda Item 11 Delegated Matters) as these were in her area.

3. NOTIFICATION OF ITEMS OF ANY OTHER BUSINESS

Cllr C. Finch - Owston Ferry Pumping Station.

4. BOARD MINUTES (Pages 835 to 846)

RESOLVED

That the minutes of the meeting of the Board held on 24th June 2025 be confirmed as a correct record.

5. MATTERS ARISING

(a) Minute 5(a), Page 836 - Corporate Services Update (Grazing Land at Keadby)

The Corporate Services Manager confirmed that the Farm Business Tenancy had been received and would be signed and returned for completion.

RECEIVED

(b) Minute 5(b), Page 836 - Any Other Business (Tour of Inspection)

The Corporate Services Manager reported that the next Finance and Plant Committee meeting was scheduled for 4th November 2025, however, it was unlikely that all information would be available by then to prepare the estimates. She therefore suggested that the meeting be moved to 2nd December, prior to the Board meeting and a tour of inspection in the afternoon.

RESOLVED

That the Finance and Plant Committee be moved to 2nd November, followed by the Board meeting and a tour of inspection.

(c) Minute 6, Page 838, Paragraph 12 - Consortium Committee

Cllr N. Poole had since the meeting confirmed that the £5,133,573 Tranche funding received had been for all of the Shire Group Boards and not just the Scunthorpe and Gainsborough IDB.

RECEIVED

6. CONSERVATION ADVISORY GROUP

The Consortium's Conservation Advisory Group had attended a site visit to Furrowland Ltd on 17th September 2025 to view the biomass plant. A tour of the site had included the woodchip gasification plant, wind turbines and solar panels. The solar panels on the site produced around 200kw/h of electricity and consumed around 50kw/h to run, and a further 500kw/h was produced by the wind turbines. It had been an extremely interesting and informative visit, however, Officers reported that for the Board, although solar would be cheaper to install than wind turbines, there would be minimal benefit. Further, of the 20 pumping stations, only three of these would be suitable for solar panel installation. It would be more beneficial to look at larger solar or wind generation sites on some of the Board owned land. Mr P. Cornish stated that the Board's pumps were mainly used during the winter when less solar energy was generated so wind would be more beneficial. Mr M. Wagstaff reported that his experience of solar energy was that insufficient power would be generated to make any great savings at pumping stations. Officers would continue to monitor.

The Chief Executive reported that the Senior Operations Manager was investigating how best to implement the Biosecurity Policy and would recommend a way forward to a future Board meeting.

7. HEALTH, SAFETY AND WELFARE

The Senior Operations Manager reported on three incidents across the Consortium since the last Board meeting. One of these related to the AX area and involved a piece of concrete flipped up by the tracks on the JCB, hitting and breaking the step on the machine.

Health and Safety Executive work related and fatal injuries statistics for 2024/25 were presented for information.

RECEIVED

8. OPERATIONS

The Senior Operations Manager presented the attached report.

Referring to paragraph 1:1, the Senior Operations Manager stated that the McConnel flail had now broken down six or seven times in the last 12 months. The machine had been repaired at the manufacturers expense, however, before the warranty expired, Officers would be raising with them that this particular machine was not fit for purpose.

Officers referred to paragraph 2:3 and assured members that the Board had sufficient resources to undertake work for the Doncaster East Internal Drainage Board (DE) on a rechargeable basis, without detriment to the AX works programme. They further confirmed that there would be no immediate risk by delaying work in the Whitgift catchment; this had been brought forward in the hope that Tranche 2 funding would be allocated. Phase 2 of the Wiseton Catchment works was on target for completion by the end of this financial year and would not be affected. Mr M.A. Harris was in favour of work being undertaken for other bodies, however, he queried how this would impact the Board's own work, for example the work on Snow Sewer was very important, both for flood relief and irrigation. The Senior Operations Manager confirmed that Officers had taken into account critical works required on Snow Sewer and would still be able to complete these and undertake the additional DE work. Mr T. Mitchell emphasised that the summer maintenance programme was already two weeks behind schedule. The Senior Engineer emphasised that the DE work would not be undertaken until the winter by which time the summer cutting programme would have been completed.

Referring to paragraph 3:1, the Senior Operations Manager withdrew the recommendation as only two of the six invited to tender had submitted a price, and he suggested the Board go back out to tender. In response to councillors, the Vice-Chairman confirmed that contract hire had been thoroughly investigated by the Board in the past and purchase had worked out cheaper as well as more convenient; he explained that the Board could not take advantage of the tax benefits like a business could.

Seven compensation payments had been made for reforming works on Stockwith Village Relief Drain (£1,641.75), New EA Drain (£2,243.09), and Long Road West Drain (£1,518.06). These had been paid in accordance with the rates approved by the Board.

Kelfield Flooding

*Mr P.A.M. Cornish declared an interest and left the meeting whilst this item was discussed.
Mr M.A. Harris took the chair.*

Due to the confidential nature of this item, details of this discussion are recorded on Pink Paper.

Mr P. Cornish returned and took the chair for the remainder of the meeting.

RESOLVED

- (a) That progress with the summer and winter works programmes be noted.
- (b) That the Board undertake rechargeable work for DEIDB on the Kilham Farm to Candy Farm Scheme with the reforming of 5,173 metres of three watercourses.
- (c) That the Board go back out to tender for the purchase of a new tractor.
- (d) That compensation payments totalling £5,402.90 be approved.

9. PUMPING STATION STATUS

Officers presented the attached report for information which highlighted issues with pumps at Heckdyke and Wiseton pumping stations. It was noted that a mobile pump had been deployed to Wiseton whilst a new impellor vein for Pump Number 2 was being recast.

A total of £30,140.98 had been spent to date from the £58,903.21 Pumping Station Emergency Repairs budget.

RECEIVED

10. ENGINEERING REPORT

Officers presented the attached report for consideration and updated on progress with projects ongoing and planned:

	Feasibility	Delivery
South Street Pump Refurbishment		Completed
Cow Lane Penstocks and Surge Chamber Covers		2025/26
Crowle Flood Alleviation Scheme - Wrays Drain Relief Scheme		2025/26
Water Level Monitoring Sites		2025/26
Wiseton Pumping Station Refurbishment	2026/27	2027/28
Heckdyke Pumping Station Refurbishment	2026/27	2027/28

The projects below would be included in the long-term engineering programme which would be reviewed once details of the new funding rules were confirmed. Referring to paragraphs 1:1:2 and 1:1:3 of the attached report, Officers explained that the new flood defence grant-in-aid rules would not require a contribution for projects under £3M where there was a positive cost-benefit analysis. Although this was positive news, it was expected this would result in more projects being put forward for funding and therefore more competition. It was expected that details would be confirmed in December this year. Projects over £3M would require a 10% contribution.

Engineering Long Term Refurbishment Programme:

Derrythorpe Pumping Station refurbishment
Drain Head Pumping Station refurbishment
Cow Lane Pumping Station refurbishment
Three Bridges Pumping Station refurbishment
Althorpe Pumping Station refurbishment
Gringley Carr Pumping Station refurbishment
Scaftworth Pumping Station refurbishment

Trentside Pumping Station refurbishment
West woodside - Overland Flows onto Highway
Goosemoor Lane - Ordsall
Severed Drain at Garthorpe
West gate Road/Highstreet Belton Flooding
Epworth - West End Road Watercourse Opening

Regarding Wrays Drain Flood Alleviation Scheme (Item 2:2), it was noted that Severn Trent Water had confirmed their contribution of up to £95k towards the scheme. In response to Cllr I. Bint, Officers agreed to liaise with the local football club regarding delivery of a new stand on 2nd October to ensure they had access.

Regarding the River Idle, the Environment Agency (EA) had confirmed that no action would be taken to reduce the river level. A positive meeting had been held regarding the flooding at Retford. The possibility of blocking off the culvert under the railway had been investigated, however, this would have resulted in an area being landlocked. Work to repair low spots in the river bank was being restricted due to the presence of Japanese Knotweed and the Board's Officers had offered to spray the affected section to enable the EA to complete the work. Officers had also suggested that consideration should be given to the removal of weirs to lower the impact of flooding; this suggestion although supported by the EA's Fisheries, Biodiversity and Geomorphology Team could take several years to implement. The EA and Network Rail were due to meet again in October to discuss the options further. Removal of the weirs may also alleviate the risk of flooding to the allotments. Mr M. Wagstaff reported that when water flooded onto the far side it could not get back into the system without going down the Carr Dyke.

RESOLVED

- (a) That the attached report and updates be noted.
- (b) That remaining funds in the Kelfield, South Street and Derrythorpe schemes be transferred £8,282.27 to Southfield, £2,481.91 to Wiseton and £12,988.33 to Cow Lane projects as detailed in 2:4:2.

11. PLANNING, CONSENTING AND ENFORCEMENT ISSUES

(a) Delegated Authority

Officers presented a report detailing 13 planning applications where comments relating to surface water drainage had been made; objection had been raised to 25/00632/PLF as this would impede access to the Board maintained Whitgift Sewer.

Officers continued to engage with developers on six large scale applications which had potential impacts on the Board's systems.

The following Byelaw consent had been granted under delegated authority since the last Board meeting:

IOANN/LDC/2025/0014 Service crossing of the Board maintained Gringley and Misterton Boundary Drain (South) at Carr Farm, Carr Road in the parish of Misterton (national grid reference 472701 393705).

No Section 23 consents had been issued since the last Board meeting.

RECEIVED

(b) Adoption of Watercourse - Carrside, Epworth (Minute 13, Page 758)

Officers referred to the Board's decision in January 2024 to adopt the 45 metre culverted watercourse at Carrside, Epworth subject to the payment of a commuted sum for maintenance and replacement and adoption of the surface water network by Severn Trent Water. A CCTV inspection had been undertaken on the culvert which showed this to be in good condition.

Officers reported that the commuted sum had been calculated and totalled £24,813.05. This sum was in addition to the surface water development fee notified to the developer during initial discussions in 2009; Officers were checking to see whether this had already been paid.

RECEIVED

(c) Byelaw Application- Toft Dyke Drain, Clayworth (Minute 18(b), Page 844)

Further to the Board's decision at the last meeting to refuse consent for an extension within nine metres of the Board maintained Toft Dyke, an appeal had been lodged.

The applicant had highlighted the detailed structural calculations relating to the proposed foundations which were designed to not place additional loads onto the retaining wall. The applicant had also stated that he would be willing to accept responsibility for the future maintenance of the retaining wall. Taking this into account, Officers recommended that consent be granted for the extension.

RESOLVED

That consent be granted for the construction of an extension no closer than 2.5 metres of the Board maintained Toft Drain subject to:

- (i) the applicant entering into a deed with the Board to indemnify the Board against any costs relating to the repair/maintenance of the retaining wall and any damage to the extension as a result of the Board's work on the Toft Drain, and to grant the Board access in perpetuity from the opposite bank.
- (ii) the Deed of Indemnity being lodged with the title deeds for the property, and
- (iii) all legal costs being met by the applicant.

12. ENVIRONMENTAL MATTERS

The attached report was presented for information together with an update on species recorded by the Board's workforce during their routine operations, including an otter at one of the Board's pumping stations. Members were pleased to note the positive number of sightings which demonstrated that the Board's systems offered a healthy environment for wildlife.

Mr P. Cornish was pleased to note progress with the control of mink and understood that these had been eradicated in Suffolk and Norfolk. Cllr Mrs J. Kennedy suggested that information boards be erected where mink rafts were installed to explain their purpose and Mr Cornish agreed to discuss this with the Wildlife Trust.

RECEIVED

13. FINANCE

The attached report was presented for members' consideration.

The Finance Manager reported the cash position at 31st July 2025 as £2,077,849.30 with a further £500,000 invested in fixed term deposits with Skipton Building Society. Of this sum £810,738.25 was earmarked for schemes. Referring to 1:2:2, the Finance Manager stated that the investments had been made following approval of the Chairman and Vice-Chairman.

One loan of £687,155.36 remained outstanding with the Public Works Loan Board (details on Appendix 1 of the attached report) and it was noted that a further two loans were due to be drawn before the end of the financial year in respect of the Heckdyke and Wiseton schemes (a total of £717,000).

The attached Management Accounts for the period up to 31st July 2025 (Appendix 2) showed income of £1,438,534.99 and expenditure of £707,178.10 for the four-month period; this positive variance of £18,776.39 was mainly due to lower Consortium recharges and electricity costs.

The forecast of outturn at 31st March 2026 was presented at Item 2 of the report and indicated a surplus cash position of 34.88%.

Appendix 3 (Balance Sheet) was noted.

The Schedule of Payments over £500 (Appendix 5 of the attached report) was presented.

The Finance Manager presented the 2025/26 Internal Audit Programme and asked members to consider the independence of the internal auditor, and whether the programme was sufficient to ensure the Board had a sound system of internal control. Cllr I. Bint suggested that the Internal Auditor be asked to advise on whether the Board was receiving the best return on investments. Members were satisfied with the independence of the internal auditor and the suitability of the Programme.

RESOLVED

- (a) That the re-investment of £250,000 into a six-month fixed-term deposit with Skipton Building Society be approved retrospectively.
- (b) That the investment of a further £250,000 into a six-month fixed-term deposit with Skipton Building Society be approved retrospectively.
- (c) That delegated authority be granted to the Chairman and Vice-Chairman to approve re-investment of the above fixed-term deposits upon their maturity, if the Board had sufficient cash-flow.
- (d) That the loan position be noted.
- (e) That the Budgetary Management Accounts (Appendix 2), including Balance Sheet (Appendix 3), for the period to 31st July 2025 be approved.
- (f) That members were satisfied with the independence of the internal auditor and proposed audit programme.
- (g) That the attached Schedule of Payments over £500 totalling £788,114.52 be approved (Appendix 5).

14. DRAINAGE RATES AND SPECIAL LEVIES

The attached report was presented for information.

RECEIVED

15. FINANCIAL REGULATIONS

The Finance Manager presented the attached Financial Regulations for consideration and approval. It was noted that further changes would be required once advice was received from the Association of Drainage Authorities on the impact of the new Procurement Regulations which came into force in February 2025.

The attached document had been updated to include current practices regarding online banking, to clarify delegated authority levels and align these with procurement and purchases, and to incorporate the procurement threshold changes which now included V.A.T.

RESOLVED

That the attached Financial Regulations be approved.

16. ENVIRONMENT AGENCY AND PARTNERSHIP MATTERS

IDB Review

The Chief Executive reported that ICF and Logika were leading on DEFRA's comprehensive review of IDBs' operations, focusing on financial efficiency, value for money, and the broader benefits they delivered. The research would be structured around three core objectives:

- (a) Funding and Financial Review: To analyse IDB funding mechanisms, operational costs, and financial pressures over the past decade, and explore future funding options.
- (b) Benefit Evaluation: To assess the economic and social value of IDBs' work, both locally and nationally.
- (c) Data Modernisation: To explore how the annual IDB1 Forms could be improved and modernised for better data collection and reporting.

It was clear that the consultants would be looking closely at the information available on IDB websites, including returns published such as AGARs, and they were particularly interested in forward financial planning by IDBs, such as asset management plans, and reserves management (saving towards capital asset renewal etc).

ADA continued to work constructively with the consultants to give them as much information as possible about the funding of IDBs, future opportunities and areas for beneficial reform.

The Steering Group consisting of representatives from the National Farmers' Union, Ministry of Housing, Communities and Local Government, the Local Government Association Special Interest Group, Environment Agency and the Association of Drainage Authorities would hold its first meeting in October 2025.

The Board's Chief Executive and Finance Manager had met with DEFRA and liaised with other IDBs to highlight the inconsistencies in the current IDB1 forms.

RECEIVED

17. CORPORATE SERVICES UPDATE

The Corporate Services Manager updated on the progress with Business Efficiency and Compliance projects.

It was noted that Officers would be liaising with interested parties in relation to Board-owned assets on third-party land.

Members were asked to consider the purchase of battery-operated pressure washers to assist with wash-down of vehicles where non-native invasive species were present; this was an interim measure until a more permanent solution was found to comply with the Biosecurity Policy which had been amended accordingly.

Updates were presented on insurance claims (settlement was awaited in respect of repairs to the fire damaged Volvo excavator which were in the region of £32k), queries and complaints, requests for information, upcoming meeting dates, and staffing. Insurance policies had been renewed and details would be presented to the November meeting.

It was noted that the AX Rating Officer had resigned with effect from the end of September. Officers were reviewing the role and the job description, and would discuss this with the Chairman and Vice-Chairman before advertising the vacancy.

RESOLVED

- (a) That the updates be noted.
- (b) That battery-operated pressure washers be purchased as an interim measure to comply with the Bio-security Policy.

18. ANY OTHER BUSINESS

Owston Ferry Pumping Engine Preservation Society - Cllr Mrs C. Finch had received a request for the Board to consider allowing provision to be made for disabled access at the pumping station. It was agreed that the Society should investigate the options and funding and bring this back to the Board for consideration.

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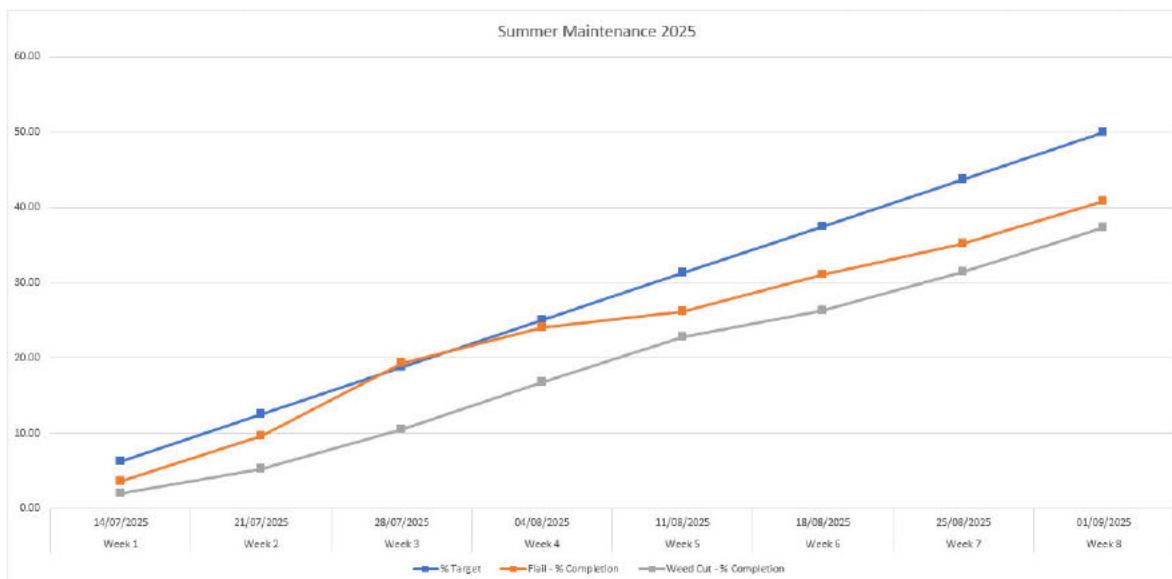
CHAIRMAN

FOR MEMBERS' INFORMATION ONLY

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL MANAGEMENT BOARD	File Ref:	Agenda Item: 8
Meeting: Board Meeting Date: 23rd September 2025	Subject: OPERATIONS	

1. Summer Maintenance Works

- 1:1 At the time of writing this report 40% of the flailing and 37% of the weed cutting work has been completed. The weedcutting works is approximately two weeks behind schedule, delays have been attributed to Spearhead and McConnel flail breakdowns. Officers remain confident that the full works programme will be completed by the end of the summer cutting season.



Recommendation:

- To receive update on progress with summer maintenance work.

2 Winter Maintenance Works

- 2:1 An update of works carried out between the last Board meeting and the start of summer maintenance is detailed below.

Drain Name	Catchment	Description of Works	Length(m)	Completion (%)
New EA Drain	Wiseton	Reforming Tree and Bushing	5,333 319	95% 100%
Black Syke Drain	Wiseton	Reforming Tree and Bushing	900 915	95% 100%
Long Road West Drain	Wiseton	Reforming Tree and Bushing	935 370	95% 100%

Tiln Farm Drain	Wiseton	Tree and Bushing	1700	100%
Total			10,472	

- 2:2 The proposed winter maintenance programme for 2025/26 is detailed below. The programme will prioritise channel enhancement works for Phase 2 of the Wiseton catchment.

Drain Name	Catchment	Description of Works	Length (m)
Black Syke Drain	Wiseton	Reforming	950
Tiln Farm Drain	Wiseton	Reforming	1,990
Gunns Beck	Wiseton	Reforming	2,868
Total			5,808

- 2:3 The DE Board has received Tranche 2B funding for the Kilham Farm to Candy Farm scheme (detailed in the table below) which needs to be completed before 31st March 2026. It is suggested that the AX Board's operatives undertake this work for DE on a rechargeable basis at a cost of around £74,950; there is an estimated 12 weeks' work for two men and two excavators. There will be no delays with the ongoing work in the Wiseton catchment which is due to be completed this financial year, however, it will mean that work in the Whitgift catchment will not be undertaken. The work at Whitgift was initially brought forward as part of the Tranche 2 bid funding, however, the bid was not successful and it is suggested that this be postponed and phased in over the next few years. This work was initially put forward for funding in order to create additional storage in this gravity catchment when the river is high to improve resilience in the catchment. There is no immediate risk with delaying the work. Undertaking the DE work will bring in much needed additional income for the Board.

Drain Name	Catchment	Description of Works	Length (m)
South Ring Drain (East)	Candy Farm North	Reforming	2,266
South Ring Drain (North)	Torne Bridge	Reforming	399
South Ring Drain	Kilham Farm	Reforming	2,508
Total			5,173

Recommendations:

- To note progress with work in the Wiseton catchment and approve continuation of the scheme with the reforming of a further 5,808 metres of watercourse.
- To undertake rechargeable works for DE on the Kilham Farm to Candy Farm Scheme with the reforming of 5,173 metres of three watercourses.

3. Plant and Equipment

- 3:1 The New Holland tractor (FY63 LXA), (PLN7843) is due for replacement in line with the Board's replacement policy. The tractor is 12 years old, has covered 5,209 hours and has been an excellent servant during its time with the Board. The Board has historically incurred significant repair costs due to the tractor suffering with front hub, transmission and air conditioning issues. Officers recommend that the tractor is replaced with a view to trying to avoid further unforeseen costs due to the tractor's current age and condition.
- 3:2 A recommendation for the purchase of a new tractor is shown in Appendix 1 for members consideration.

Recommendation:

- To approve the purchase of a Massey Freguson 5s 145 tractor with FL4018 loader, rehandling bucket, solid bucket and pallet forks from Peacock and Binnington at a net cost of £98,904.00 less £35,000.00 trade-in of the New Holland tractor (FY63 LXA).
- To approve the purchase of a five-year/5,400 hour warranty at a cost of £10,968.05.

4. Pump Run Hours

4:1 Pump run hours are attached for information at Appendix 2.

Recommendation:

- To note pump run hours over the last 12 months.

5. Compensation

- 5:1 Compensation payments totalling £5,402.90 have been made since the last meeting, details of which are attached for information.
- 5:2 Officers will report to the meeting on claims for compensation received outside delegated authority.

Recommendations:

- To approve compensation payments totalling £5,402.90 paid in accordance with the Board's policy.
- To receive report from Officers on claims outside delegated authority.

A.J. Malin
Senior Operations Manager

G. Sutton
Operations Manager

Pump Run Hours

Pumping Station	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Total	Previous 12 Months	12 Month Change
Althorpe	13	41	30	133	188	66	38	18	2	4	10	3	546	1,355	-809
Bewcarrs	2	6	0	53	214	75	10	2	0	0	0	0	362	2,846	-2,484
Common Carr	200	37	22	99	153	81	31	6	1	1	0	0	632	1,075	-443
Cow Lane	8	15	14	158	479	110	33	16	5	4	3	3	848	2,463	-1,615
Derrythorpe	10	9	12	71	146	61	30	9	3	1	0	0	352	1,038	-686
Four Bridges	17	17	16	64	145	52	34	48	39	11	9	21	473	933	-460
Godnow	2	15	10	13	88	109	14	7	6	7	10	3	284	725	-441
Greenholme	39	129	94	50	794	224	252	121	18	5	12	10	1,748	1,675	73
Gringley	17	96	76	345	561	183	119	38	0	0	0	0	1,435	3,741	-2,306
Heckdyke	16	174	0	131	242	88	44	18	4	1	1	0	719	1,854	-1,135
Kelfield	1	21	1	95	129	25	16	6	2	0	0	0	296	780	-484
Paupers	7	49	32	217	321	100	51	17	4	11	6	5	820	2,021	-1,201
Rushcarr	2	70	50	110	170	90	13	4	0	0	102	611	1,722	-1,111	
Scaftworth	40	63	53	107	133	81	68	38	7	27	17	15	649	1,104	-455
South Street	31	67	70	78	170	328	91	32	32	14	59	100	1,072	2,459	-1,387
Southfield	10	52	48	250	370	110	64	17	1	0	0	0	922	2,288	-1,366
Three Bridges	0	4	2	27	49	15	0	1	0	0	0	0	98	326	-228
Trentside	1	4	3	36	69	5	1	0	0	0	0	0	119	494	-375
Wiseton	31	272	215	402	665	114	214	87	39	130	15	13	2,197	5,272	-3,075

FOR MEMBERS' INFORMATION ONLY

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL MANAGEMENT BOARD	File Ref:	Agenda Item: 9
Meeting: Board Meeting Date: 23rd September 2025	Subject: PUMPING STATION STATUS	

1. Overview

1:1 The current issues at the Board's pumping stations are shown below.

Asset	Pumps Available	WSC Available	At Risk	Planned Works & Owner	Completion Date
Cow Lane PS	1	N/A	Flooding of Farmland	All pumps switched & locked off and isolated - Pumps can be operated in manual if required - C Mell on site w/c 08/09 to complete penstock refurbishment works.	w/c 08/09/25
	2				
	3				
Paupers PS	1	Yes	Protects parts of Crowle and Eastoft and large arable areas	No issues	
	2				
	3				
Common Carrs PS	1	N/A	Flooding of Farmland	No issues	
Bewcarrs PS	1	Yes	Protects Keadby Power Station and National Grid Primary Transmission infrastructure and some housing	Pump 1 due for removal by NLE on 10/09 for planned refurbishment.	September
	2				
Godnow PS	1	N/A	Extra pressure on Paupers & Wrays Drain, pathway for breach if North Soak Bank fails	No issues	
Althorpe PS	1	N/A	Flooding of Farmland, Could impact A18 and then some properties	No issues	
	2				

Asset	Pumps Available	WSC Available	At Risk	Planned Works & Owner	Completion Date
Derrythorpe PS	1	N/A	Flooding to Farmland & settlement of houses.	No issues	
	2				
Rushcarr PS	1	N/A	Water from the M180 and the North of the West Butterwick Village.	No issues	
Trentside PS	1	N/A	The station pumps all of Rushcarrs water which includes water from the M180 and the North of the West Butterwick Village.	No issues	
Southfield PS	1	Yes	South of the village of West Butterwick (specifically Parklands) and the North of the village of Owston Ferry, has been supporting the Kelfield system as well.	No issues	
	2				
	3				
Greenholme PS	1	Yes	West End Road and Battle Green Epworth and Low Burnham. SLED issues potentially undermining the station.	No issues	
	2				
	3				
Kelfield PS	1	Yes	Risk of flooding to agricultural land.	No issues	
	2				
South Street PS	1	Yes	Reduced operation for Three Bridges, Four Bridges and Park Drain should the levels get too high – Overtopping towards Westwoodside.	No issues	
	2				
	3				

Asset	Pumps Available	WSC Available	At Risk	Planned Works & Owner	Completion Date
Drain Head PS	1	N/A	Reduced operation for Three Bridges, Four Bridges and Park Drain should the levels get too high – Overtopping towards Westwoodside.	No issues	
	2				
	3				
Three Bridges PS	1	N/A	Flooding of Farmland & EA Depot.	No Issues	
Four Bridges PS	1	N/A	Flooding of Farmland, would overspill into Heckdyke catchment before impacting property.	No issues	
	2				
Heckdyke PS	1 (RED) 2	N/A	Flooding of Farmland and at very high levels property.	One pump now operational at the PS - 12" mobile flange / pipework has been installed for connection to 12" mobile pump if required.	2026 / 2027
Gringley PS	1	Yes	Large arable catchment with some isolated property.	No issues	
	2				
	3				
	4				
Scaftworth PS	1	N/A	Flooding of Farmland.	No issues	
	2				
Wiseton PS	1 (RED)	Yes	Clayworth village (Toft Dyke), Hayton, Clarborough.	P2 (16") lifted on 22/07 by NLE - Impellor is missing a blade and top drive flange is broken, all bearings are worn. PO issued for NLE to repair - Update 03/09 pump has been blasted and painted - Currently awaiting machining and impellor - Board's 6" mobile pump is on site.	Pump 2 expected to be repaired and reinstalled November - Main refurbishment project 2026 / 2027
	2 (RED)				
	3				
	4				
	5 (RED)				
	6				

2. Matters for Note

2:1 Pumping Station Emergency Repairs (AX25302)

2:1:1 Wiseton Pumping Station – Pump No. 2

2:1:1:1 At the end of July, pump 2 at Wiseton Pumping Station was lifted by North Lincs Engineering Limited (NLE) for inspection due to noise and vibration issues. The pump was subsequently removed from site and NLE reported that upon stripping down, the pump was found to be in very poor condition.

2:1:1:2 The pump is currently undergoing a full overhaul including a replacement impellor at a cost of £23,320.30. The Board's 6" mobile pump has been deployed on site in the event that it should be required and NLE are expected to have pump no. 2 back in service during early November 2025.

2:1:2 Costs to date

2:1:2:1 The pumping station emergency repair budget for 2025/2026 is £58,903.21 and costs to date are £30,140.98.

Robert Brown
Senior Engineer

Antony Malin
Senior Operations Manager

FOR MEMBERS' INFORMATION ONLY

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL MANAGEMENT BOARD	File Ref:	Agenda Item: 10
Meeting: Board Meeting Date: 23rd September 2025	Subject: ENGINEERING REPORT	

1. Overview

1:1 Engineering Programme

- 1:1:1 There have been changes to the DEFRA Flood Defence Grant in Aid (FDGiA) programme and there are anticipated updates to FDGiA funding rules. The DEFRA programme was due to end in the next financial year (March 2027). This has been brought forward and will now end in March 2026.
- 1:1:2 Projects that have a signed off Business Case by March 2026 with funding spend in 2026/2027 will not be required to update to the new funding rules. All projects with signed off Business Cases from April 2026 will have to align with the new funding rules.
- 1:1:3 The feedback to the consultation on FDGiA changes generated more responses than anticipated and has delayed announcements of allocations and the updated rules.
- 1:1:4 Officers have reviewed the WMC Capital Works Programme for the next two years with the main focus on Wiseton and Heckdyke Pumping Station Refurbishments.
- 1:1:5 The WMC Capital Works Programme up to the end of financial year 2027/2028 will be presented at the Board meeting along with the list of projects under consideration for the remaining three years of the five year programme.

1:2 Projects – Completed

Project Ref	Project and Tasks	Description of Works	Budget £	Expenditure £	Planned Completion
AX25304	South Street Pump Refurbishment - WMC Planned Pump Refurbishments 2025	Pumping plant refurbishment works for LMDB, IOA, and TV	35,000.00	29,213.38	COMPLETE

1:3 Projects – Current Focus

Project and Tasks	Description of Works	Budget £	Expenditure £	Planned Completion	Status/Actions Agreed
South Street Pumping Station Refurbishment	Major PS refurbishment complete - Remaining works to install a replacement weir structure.	891,000.00	814,364.20	30/09/2025	Design commenced for permanent sheet pile structure (weir) (to replace failing structure within channel - Quotes are being sought for replacement structure

Project and Tasks	Description of Works	Budget £	Expenditure £	Planned Completion	Status/Actions Agreed
Wiseton Pumping Station Refurbishment	Major refurbishment / rebuild of PS with new intake sump and discharge arrangement.	154,209.73	165,683.61	19/11/2027	OBC has been updated and submitted to the EA and several questions have been addressed - ACE have been appointed preferred bidder and an order has been placed for the pump design. Lucion have undertaken concrete sampling work and results of the petrograph survey and final report has been received and is being reviewed.
Heckdyke Pumping Station Refurbishment	Major refurbishment of pumping station including rationalisation with Four Bridges PS and DEIDB's Langholme PS.	82,643.95	116,477.16	16/07/2027	OBC has been submitted - ACE have been appointed preferred bidder and a PO has been placed for pump design.
Cow Lane Pumping Station - Surge chamber covers and repairs to penstocks	Surge chamber covers require replacement and repairs to penstocks.	31,955.95	40,498.78	18/09/2025	Flap valves have been refurbished with new links and pins and the top covers have been replaced. The winding gear for the penstocks is due to be refitted w/c 8th September.
Wray's Drain Flood Alleviation Scheme	Joint partnership scheme with NLC & STW to alleviate flooding in Crowle.	1,244,015.69	1,226,275.54	31/10/2025	Project is in delivery – Update report below.
Bewcarrs Pump Refurbishment - WMC Planned Pump Refurbishments 2025	Pumping plant refurbishment works for LMDB, IOA, and TV.	50,000.00	34,294.06	31/10/2025	Contract awarded to NLE – Update below.
IDB Flood Recovery (Tranche 2) - Water Level Monitoring Sites x 9	Installation of remote water level monitoring sites - comms linked up to Board's Telemetry system.	81,262.00	12,848.58	31/03/2026	Identification of sites and scoping of works currently being undertaken – Telemetry equipment has been ordered.

Project and Tasks	Description of Works	Budget £	Expenditure £	Planned Completion	Status/Actions Agreed
Wiseton PS – P2 (Emergency Repairs)	Investigations / repairs to pump 2 which is vibrating.	58,903.21	6,779.19	TBC	Pump 2 has been lifted for repair by NLE – Pump was found to be in a very poor state. PO placed with NLE.

2. Matters for Note

2:1 Heckdyke and Wiseton Pumping Stations Refurbishment (AX20305 and AX19305)

- 2:1:1 The tenders received for the pumping plant at both pumping stations have now been adjudicated and investigations into the suitability of an alternative proposal for Wiseton have been concluded. The Board has placed orders with Aquatic Control Engineering Limited to progress the pump design works at the stations.
- 2:1:2 The alternative option for Wiseton is for re-use of the existing sumps (inside and outside) as opposed to a new build. Lucion Limited, a specialist consultant, have been engaged to carry out investigations into the integrity of the existing concrete to assess its suitability for reinforcement / repair. The report on findings has been received and is currently being reviewed.
- 2:1:3 As soon as the civils report confirms the structure is suitable and formal sign off of the Outline Business Cases and grant approval letters have been received, the Board will enter into a contract for the supply and installation of the pumps at both stations.
- 2:1:4 The Board's Officers have made further edits on both Outline Business Cases which have since been re-submitted to the Environment Agency for approval. There are delays to the programme, however the moderation bid submitted for Wiseton appears to have been successful and is showing as a priority scheme on the Environment Agency's schedule. There is no current indication of timescales for approval of the Outline Business Cases and Officers are regularly chasing.

2:2 Wray's Drain Alleviation Scheme, Crowle (AX21505)

- 2:2:1 Since the last Board meeting, Northern Powergrid attended site to divert the electricity cables that were obstructing the installation of the culvert.
- 2:2:2 Delays to the construction programme have been encountered due to ground conditions, challenges around working in close proximity to properties and numerous services in the road.
- 2:2:3 The Board's Contractors PBS Construction Limited are currently working on the road crossing at Godnow Road and the road closure has been extended several times in agreement with North Lincolnshire Council. This continues to be challenging to avoid clashes with numerous other works being undertaken in the surrounding area.

2:2:4

[REDACTED]

- 2:2:5 Additional Flood Defence Grant in Aid funding in the amount of £400,000 has been received from the Environment Agency and the Board's Officers are pursuing the remaining contribution of £95,000 from Severn Trent Water (STW).

- 2:2:6 Committed costs to date are £1,226,275.54 against the approved budget of £1,244,015.69 (this does not include the remainder of STW's contribution).
- 2:3 WMC Pump Refurbishments 2025 – Bewcarrs and South Street Pumping Stations (AX25303 and AX25304)
- 2:3:1 A contract has been awarded to North Lincs Engineering Limited for the planned pump refurbishments at South Street and Bewcarrs Pumping Stations.
- 2:3:2 The Bedford pump inside South Street Pumping Station has been fully refurbished and is back in service. The first pump is due to be removed from Bewcarrs on the 10th September 2025. All works will be completed as per the original programme.
- 2:4 Budget Transfers
- 2:4:1 Both the Kelfield Pumped Catchment project and Southfield Pumping Station Refurbishment works are complete. As the Southfield project has a minor overspend, it is recommended that the unspent budget in the Kelfield scheme is transferred to cover this and the residual balance transferred to the Wiseton Pumping Station Refurbishment scheme.
- 2:4:2 The scheme to replace the surge chamber covers and refurbish the penstocks at Cow Lane Pumping Station is currently overspent and it is recommended that the Board transfer residual balances from both the South Street Pumping Station (museum) alarms project and repairs to the weedscreen at Derrythorpe Pumping Station project to cover the overspend and costs to completion.
- 2:4:3 The transfers and amounts are detailed in the table below;

Scheme to close	Scheme Ref	Balance to transfer	Receiving Scheme	Scheme Ref	Sum received into scheme
Kelfield Pumping Station Refurbishment	AX16019	£10,764.18	Southfield Pumping Station	AX18001	£8,282.27
			Wiseton Pumping Station Refurbishment	AX19305	£2,481.91
South Street Pumping Station (Museum) Alarms	AX20306	£5,515.91	Cow Lane Pumping Station – Surge chamber covers and penstock refurbishments	AX21304	£5,515.91
Derrythorpe Pumping Station – Repairs to weedscreen	AX23306	£7,472.42	Cow Lane Pumping Station – Surge chamber covers and penstock refurbishments	AX21304	£7,472.42

Recommendation:

To approve the above budget transfers in the total amount of £23,752.51

2:5 Other Engineering Matters

Matter	Next Steps	Close Out Plan	Completion Date
River Idle – Flooding – Darrel Road, Carr Dyke	<ul style="list-style-type: none"> Monitor temporary watercourse restriction (by AX Ops) Meeting to be held with Network Rail and the EA to review options for downsizing of Network Rail culvert. 	<ul style="list-style-type: none"> Regular inspection of temporary restriction Maintain pressure on EA to participate in partnership solution 	TBC by EA
River Idle – Ordsall Drain – Riparian Culvert and	<ul style="list-style-type: none"> Meeting held with the MP to hear residents concerns Officers explained that the culvert whilst in a poor condition was not impacting or impeding discharge into the River Idle and as it was gravity River Idle levels controlled discharge Residents raised concerns over a pipe install upstream on Ordsall Drain 	<ul style="list-style-type: none"> Discussions with landowner upstream to rectify issues with pipe install 	TBC – estate in administration
Derrythorpe Catchment Enlargement	<ul style="list-style-type: none"> It is understood that Rockscape are draining the land through an alternative route and have connected into the Board's Folly Drain 	<ul style="list-style-type: none"> Confirmation of connection is required and relevant charges levied. Update Board area with DEFRA 	April 2026
Garthorpe Drains	<ul style="list-style-type: none"> Potential relinquishment of a 60m section of watercourse (30m culvert) Installation of a diversionary route to the south Discuss with landowners and NLC 	<ul style="list-style-type: none"> Develop detailed drawings, present to Board and programme into DLO winter works. 	TBC

Robert Brown
Senior Engineer

FOR MEMBERS' INFORMATION ONLY

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL MANAGEMENT BOARD	File Ref:	Agenda Item: 12
Meeting: Board Meeting Date: 23rd September 2025	Subject: ENVIRONMENTAL MATTERS	

1. Overview (Current Focus and/or Status)

- 1:1 **Ecological Surveys** - The table below represents the areas of the Board in which ecological surveys are being undertaken. These surveys will enable the winter works programme and licensable monitoring of protected species. Badger sett monitoring and mitigation is also being undertaken in various areas, due to the sensitivity of the species, no locations are mentioned.

Drain Name & Catchment	Description of Works	Status	Concerns / Mitigation
New EA Drain, Black Syke Drain, Long Road West Drain, Gunns Beck, Tiln Farm Drain Wiseton	Reforming	Ongoing	Water vole requiring mitigation. Sensitive area, close to River Idle Nature Reserve, working in partnership with NWT, coir mats taken well following reformation of banks. Pumping station requires Protected Species surveys and mitigation prior to any refurbishments.
Whitgift Sewer, Church Hall Drain, Infield Drain, Dog Hall Drain, Quart Lane Drain, Moxon Close Drain, Whitgift	Reforming	Surveys undertaken 2024	Water vole requiring mitigation. On hold
Ash Holt Ryton	Water vole monitoring	Ongoing	Burrows on adjacent drain, use rafts to confirm presence/absence.
Wrays Drain, Crowle	Civils project	Ongoing	Project requires Protected Species surveys, monitoring and mitigation
Heckdyke Pumping Station	Demolition	Ongoing	Final bat survey was conducted 30.06.2025. Barn owl recorded during the survey, inspection of the site and barn owl box to be installed before works commence.
Narrow & Ouse Adlingfleet	Water vole monitoring	Ongoing	May use rafts to determine presence/absence. Ditches have been too dry during visits
Village Stockwith	Water vole monitoring	Ongoing	May use rafts to determine presence/absence.

2. Matters for Note

- 2:1 **Biosecurity** – More effective solutions to those already in place are being sought to improve stopping the spread of invasive non-native species. Research is currently being undertaken to identify the most efficient cleaning procedure for equipment in the worst affected areas.
- 2:2 **Barn Owl** – The annual barn owl box count yielded poor results across all IDB districts, feedback from the Wildlife Conservation Partnership (WCP) is that it has been one of the worst breeding seasons ever recorded, likely down to the wet winter and dry summer. Extra efforts to ensure boxes are cleaned and gravelled and replacement boxes are erected will aid in future breeding.
- 2:3 **Local Nature Recovery Strategies** – Relevant counties are planning on completing their LNRS throughout 2026.
- 2:4 **Biological Recording** – Almost 800 records collected already across the Consortium this year, these include UKBAP, Schedule 1 and invasive non-native species.

Robert Brown
Senior Engineer

Iain Turner
Environmental Officer

FOR MEMBERS' INFORMATION ONLY

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL MANAGEMENT BOARD Meeting: Board Meeting Date: 23rd September 2025	File Ref:	Agenda Item: 13
	Subject: FINANCE	

1. Overview – Current Position

1:1:1 Current Cash / Bank Position – as at 31st July 2025

<i>Account name</i>	<i>Balance</i>	<i>Interest Rate %</i>
HSBC Current Account	£374,711.34	0.00%
HSBC BMM Account	£852,660.53	1.60%
Santander Bank	£355,809.43	1.00%
Beverley Building Society	£4,909.87	1.75%
Monmouthshire Building Society	£489,713.86	0.95%
Petty cash	£44.27	
Total	£2,077,849.30	

1:1:2 Current Investments / holdings

<i>Account name</i>	<i>Invested Sum</i>	<i>Term End date</i>	<i>Interest on term end</i>	<i>Interest Rate</i>
Skipton B/soc Term Deposit	£250,000.00	9 th March 2026	£4,786.85	3.84%
Skipton B/soc Term Deposit	£250,000.00	11 th March 2026	£4,760.55	3.84%

Following approval by the Chairman and Vice Chairman, on the 8th of September 2025 the existing principal of £250,000 was reinvested in a 6-month term deposit with Skipton B/Society at a rate of 3.84%, ending on 9th March 2026 earning interest of £4,786.85.

Following receipt of funds into cashflow, a further £250,000 was invested in the Skipton B/Society on the 11th September 2025 at a rate of 3.84%, maturing on the 11th March 2026.

The officers ask the Board to consider automatic re-investment of the term deposits on maturity, where the cash-flow of the Board is considered appropriate.

1:1:3

Recommendations:

- To approve retrospectively, the re-investment of the £250,000 into the 6-month fixed-term deposit with Skipton Building Society.
- To approve retrospectively, new investment of £250,000 into the 6-month fixed term deposit with Skipton Building Society.
- To grant delegated authority to the chairman and vice chairman to approve the re-investment of the fixed term deposits on their maturity, where the Board has sufficient cash-flow.

1:2:1 Current Loan Position – as at 31st July 2025

31 st March 2025 Balance	31 st July 2025 Balance	Capital Repayments in Period	Interest Charge in period
£706,423.92	£687,155.36	£19,268.56	£10,275.74

A breakdown of individual loan amounts and interest rates can be found on [Appendix 1](#)

1:2:2 Future loan Position

The following loans are in the Estimates to be drawn before the end of this financial year.

Scheme	Planned Loan amount	Term of Loan in Years	Interest Rate - estimated
Wiseton	£290,000	20	5.2%
Heckdyke	£427,000	20	5.2%
Total	£717,000		

1:3:1 Management Accounts: Actual vs Budgets – as at 31st July 2025

The accounts are prepared on an Accruals basis when income or expenditure is due rather than when cash is paid or received	Whole Year Budget for 2025/26 – As per Estimates approved Jan 2025	Variance – overall negative variance represents lower than expected position	Weighted Budgets for period	Actuals for period
				£
Income	2,170,261	-2,015.28	1,439,407.50	1,437,392.22
Own use of plant or labour on Schemes	0	1,142.77	0.00	1,142.77
Total Funds In	2,170,261	- 872.51	1,439,407.50	1,438,534.99
Maintenance costs for drains & PS etc	-665,309	2,883.07	-104,413.00	-101,529.93
Supportive Costs	-1,193,728	19,620.56	-352,145.00	-332,524.44
Balance sheet costs incl Assets & Loans	-207,929	-2,854.73	-97,269.00	-100,123.73
Board funding to schemes	-173,000	0.00	-173,000.00	-173,000
Total Funds Out	-2,239,966	19,648.90	-726,827.00	-707,178.10
Unplanned adjustment to / (from) Reserves to Schemes	0.00	0.00	0.00	-0.00
Surplus / (Deficit) for the Year / Period	-69,705	18,776.39	712,580.50	731,356.89

The 4-month period positive variance of £18,776.39 has in the main been due to lower supportive costs, including lower consortium costs of £16,243 and Pumping Station electricity costs of £5,310. Whilst we are waiting for a number of PS electric bills we are also pursuing credits for Black Dyke PS overcharged electric.

These positive variances have been offset by the negative relating to Rental income of £3,031, due to the cessation of land rental agreements & potential changes to the occupiers of the land.

A detailed version of the Budgetary Management Accounts, including notes, can be found on **Appendix 2**

1:4:1 Balance Sheet – as at 31st July 2025

A detailed version of the Balance Sheet can be found on **Appendix 3**

1:4:2 Fixed Asset Movements

Additions Asset description	Asset Cost	Incl in Estimates	Funds to come from Plant Reserves	Variance. (Added) / Taken from General Reserves
Toyota Hilux NV25 SDU PLN7880	£32,855.17	£30,000.00	£0.00	£2,855.17
	£0.00	£0.00	£0.00	£ 0.00
Totals	£32,855.17	£30,000.00	£0.00	£2,855.17
Disposal Asset description	Asset Disposal Proceeds	Incl in Estimates	Funds to return to Plant Reserves	Variance. (Added) / Taken from General Reserves
	(£0.00)	(£0.00)	(£0.00)	£ 0.00
	(£0.00)	(£0.00)	(£0.00)	£ 0.00
Totals	£0.00	£ 0.00	£0.00	£ 0.00

1:4:3 Trade Debtors – at 31st July 2025

Customer	Notes	Debt risk included in Period Balance Total	Period Balance Total	31 st March 2025 Balance
			£57,525.09	£327,522.67
[REDACTED]	Scaftworth costs	£1,691.44		
Total		£1,691.44		

1:4:4 Trade Creditors & Retentions – at 31st July 2025

<i>Supplier</i>	<i>Notes</i>	<i>Credit balances of note included in period balance</i>	<i>Period Balance Total</i>	<i>31st March 2024 Balance</i>
			£439,270.15	£234,167.85
Trade Creditors		£412,350.49		
Supplier Retentions	Relates to projects	£26,919.66		
Total		£439,270.15		

1:4:5 Reserves – Plant Reserve – at 31st July 2025

Plant Reserve Balance at 1 st April 2025	-£0.00
Funds moved to Plant Reserve due to delay in purchasing new 4x4 & disposing of existing vehicles, as planned in the 25/26 Estimates	£48,000.00
Planned addition to Plant Reserve in 2025/26 Estimates	£0.00
Planned use of Reserve for additions of new plant	-£0.00
Unplanned use of Reserve for additions of new plant	-£0.00
Remaining Balance in Plant reserve	£48,000.00

1:4:6 Reserves – Schemes Reserve – at 31st July 2025

Scheme Reserve Balance at 1 st April 2025	£848,485.37
Board funding - Planned addition to Schemes from Rating Income in 2025/26 Estimates	£173,000.00
Board funding - Loan funding received into Schemes in period	£0.00
3 rd Party funding - Funding into the Schemes from External Sources – including grants & contributions	£81,262.00
Expenditure within Schemes in year to date	-£292,009.12
Unplanned Adjustments from / (to) general reserves	£0.00
Remaining Balance in Schemes Reserve at period end	£810,738.25

Within the Remaining Balance, the PS Renewal Reserve, used to fund future schemes, currently holds £249,845 in balances.

A number of the schemes are currently overspent and are awaiting external funds, including Wrays Drain AX21505, where the funds were received on 8th September 2025.

The funds held in the Schemes are earmarked for use by that scheme and only where there are transfers in or out of the schemes into General Reserves will it affect the Cash Surplus Reserve of the Board.

1:4:7

Recommendations:
To approve the Budgetary Management Accounts, including Balance Sheet, for the Period to 31 st July 2025

2. Overview – Forecast Position – Unforeseen Expenditure & Income
 2:1 Forecast of Outturn affecting General Reserves at 31st March 2026

Where the Board receives income or incurs expenditure not included within the 25/26 Estimates, these sums will affect the Expected Surplus or (deficit) position for the year & in turn the funds to be met from or received into General Reserves.	1	Whole Year Budget for 2025/26 – As per Estimates approved Jan 2025	Sums forecasted to improve the Board's position. Additional income or lower expenditure	Sums forecasted to worsen the Board's position. Lower income or additional expenditure	Forecasted Position for the year to 31 st March 2026
			£	£	
Income	3	2,170,261			
• <i>Rental income</i>	4			-3,031	2,204,064
• <i>Consenting income & surface water fees</i>	5				
• <i>Disbursement income</i>	6		738		
• <i>Private Mileage reimbursed</i>	7		1,800		
• <i>Other income incl sale of scrap & insurance receipts</i>	8		32,363		
• <i>Rating income</i>	9			-67	
• <i>Interest</i>	10		2,000		
Use of plant or labour on Schemes	11	0.00			1,143
• <i>Use of labour/plant within schemes</i>	12		1,143		
Total Funds In	13	2,170,261	38,044	-3,031	2,205,207
Maintenance costs for drains & PS etc	14	-665,309			-654,047
• <i>Drains Maintenance costs incl stocks & contractors</i>	15		15,000		
• <i>PS electric</i>	16		5,000		
• <i>Disbursement costs</i>	17			-738	
• <i>Consenting costs</i>	18			-8,000	
Supportive Costs	19	-1,193,728			-1,165,389
• <i>DLO costs – training & medicals</i>	20				
• <i>Direct Costs - consumables</i>	21		500		
• <i>Depot costs – renewals & premises</i>	22		1,500		
• <i>Plant & vehicle running costs</i>	23			-32,000	
• <i>Non-motorised plant</i>	24			-5,000	
• <i>Consortium Costs</i>	25		45,000		
• <i>Employment/Professional Advice</i>	26		10,700		
• <i>Insurances</i>	27				
• <i>Finance costs</i>	28		7,639		
Balance sheet costs incl Assets & Loans	29	-207,929	4,176	-2,855	-206,608
Board funding to schemes	30	-173,000			-173,000
Total Funds Out	31	-2,239,966	89,515	-48,593	-2,199,044
Unplanned adjustment to / (from) Reserves to Schemes	32	0.00	0.00	0.00	0
Surplus/(Deficit) for Year/period	33	-69,705	127,559	-51,624	6,163
Improvement in Surplus / (deficit) position	34				75,868

2:2 Forecast of Surplus Cash Position at 31st March 2026

Surplus Cash Reserve Balance at 1 st April 2024	£772,586.23
Funds to be withheld for Plant Reserve at 1 st April 2025	-£0.00
Funds to be held for Commuted Sum Reserve at 1 st April 2025	£0.00
Total Cash reserves at 1st of April 2025	£772,586.23
Expected Deficit position for the year to 31 st March 2026	-£69,705.00
Forecasted difference to Surplus / (deficit) position at 31 st March 2026	£75,868.00
Forecasted Total Cash Reserve at 31st March 2026	£778,749.23
Forecasted funds held in Plant Reserve at 31 st March 2026	-£48,000.00
Forecasted funds held in Reserves / Commuted Sums at 31 st March 2025	-£0.00
Forecasted Surplus Cash Position at 31st March 2026	£730,749.23
Predicted net operating costs for 2025/26 (costs less rating income)	£2,094,991.00
<i>Forecasted Surplus Cash as a % of 25/26 forecasted net operating costs</i>	<i>34.88%</i>

2:3 Fixed Asset Future Movements

<i>Remaining Additions in the financial year as included in the estimates and or Plant reserves:</i> <i>Asset description</i>	<i>Asset Cost</i>	<i>Incl in Estimates</i>	<i>Funds to come from Plant Reserves</i>
New Tractor	£0.00	£90,000.00	£0.00
2 new weedbaskets	£0.00	£11,000.00	£0.00
Totals	£0.00	£101,000.00	£0.00

<i>Remaining Disposals in the financial year as included in the estimates and or Plant reserves:</i> <i>Asset description</i>	<i>Asset Disposal Proceeds</i>	<i>Incl in Estimates</i>	<i>Funds to come from Plant Reserves</i>
NH tractor FY63LXA PLN7843	£0.00	-£20,000.00	£0.00
Weedbasket PLN7834	£0.00	-£500.00	£0.00
Totals	£0.00	(£20,500.00)	£0.00

2:4

Recommendations:

- To approve the Forecast of Outturn Position to 31st March 2026.

3. Matters for Note

3:1 Internal Audit

3:1:1 Internal Audit Provision for 2025/26

Following the tender process undertaken by the Lincolnshire & Bedford Drainage Boards, on behalf of the Board, Lighthouse UK Consultancy Ltd was appointed to undertake the internal audits until 31st July 2029, with a possible two-year extension to 31st July 2031.

The Board should consider whether the appointment of Lighthouse UK Consultancy Ltd is independent and any reasons for questioning that independence should be notified to the Board.

The internal auditor, Lighthouse UK Consultancy Ltd, shall carry out an assessment of compliance of the Board's relevant procedures and internal controls. Lighthouse UK Consultancy Limited have provided the audit programme of the planned areas of work to be covered in the forthcoming audit. Should the Board consider any areas of concern, these can be discussed with the Auditor, and the programme can be agreed and adapted.

The planned 2025/26 Internal Audit Programme is attached for the Board's consideration and approval at **Appendix 4**

3:1:2

Recommendations:

- To consider the internal auditor's independence.
- To consider whether the 2025/26 Internal Audit Programme is sufficient to ensure that the Board operate a sound system of internal control, and where so considered, approve the attached programme.

3:2 Payments over £500

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

Recommendations:

- To approve the schedule of payments.

Mrs N. Hind FCCA
Finance Manager

Appendix 1

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

<i>Loan Number</i>	<i>Scheme</i>	<i>Original Loan amount</i>	<i>Year of Loan</i>	<i>Term of Loan in Years</i>	<i>Interest Rate</i>	<i>Balance outstanding</i>
504464	Crowle	£350,000	2015	20	2.93%	£208,839.06
501506	Southfield	£250,000	2022	20	2.90%	£221,033.40
501507	Kelfield	£50,000	2022	20	2.90%	£44,206.69
501508	South Street	£241,000	2022	20	2.90%	£213,076.21
Total						£687,155.36

Appendix 2

Isle of Axholme & NNWLMB

Variance to Estimates Report - For the 4 months to 31st July 2025

	Whole Yr Estimate	31.07.25 Variance	31.07.25 Estimate	31.07.25 Actual
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	739,476.00	(66.98)	739,476.00	739,409.02
Special levies	1,361,678.00	0.00	682,002.50	682,002.50
Rental, wayleaves & grazing income	6,505.00	(3,030.53)	3,643.00	612.47
Income from PSCAs	0.00	0.00	0.00	0.00
Income from rechargeable works	0.00	0.00	0.00	0.00
Income from recharge of disbursements	0.00	738.10	0.00	738.10
Income from consenting	7,000.00	(858.00)	1,658.00	800.00
Contributions to PS expenditure	0.00	0.00	0.00	0.00
Contributions to Drain Maintenance expenditure	0.00	0.00	0.00	0.00
Contributions to other costs	31,802.00	151.08	9,912.00	10,063.08
Deferred income, commuted sums & contributions	0.00	0.00	0.00	0.00
Other income	0.00	362.50	0.00	362.50
Investment interest	23,800.00	688.55	2,716.00	3,404.55
TOTAL INCOME - not including absorption income	2,170,261.00	(2,015.28)	1,439,407.50	1,437,392.22
Absorbtion Income - offset to costs				
Own use of plant recharged (absorption) to Schemes	0.00	263.50	0.00	263.50
Own use of labour recharged (absorption) to Schemes	0.00	879.27	0.00	879.27
TOTAL INCOME - including absorption income in schemes	2,170,261.00	(872.51)	1,439,407.50	1,438,534.99

Isle of Axholme & NNWLMB

Variance to Estimates Report - For the 4 months to 31st July 2025

	Whole Yr Estimate	31.07.25 Variance	31.07.25 Estimate	31.07.25 Actual
EXPENDITURE				
Where the expenditure variance is negative this shows that the expenditure is more than estimated for				
MAINTENANCE & DEVELOPMENT EXPENDITURE				
Drain maintenance expenditure	82,104.00	666.04	14,980.00	14,313.96
Pumping station expenditure	569,470.00	6,481.70	85,274.00	78,792.30
PSCA Recharge expenditure	0.00	0.00	0.00	0.00
Recharge expenditure	0.00	0.00	0.00	0.00
Consenting time expenditure	13,735.00	(3,527.61)	4,159.00	7,686.61
Disbursement Costs	0.00	(737.07)	0.00	737.07
Cost of goods sold & stock variances	0.00	0.01	0.00	(0.01)
TOTAL MAINTENANCE & DEVELOPMENT EXPENDITURE	665,309.00	2,883.07	104,413.00	101,529.93
SUPPORTIVE EXPENDITURE				
DLO costs	378,860.00	890.11	102,651.00	101,760.89
Other direct expenses	24,755.00	505.32	7,566.00	7,060.68
Environment Agency precept	60,619.00	0.50	30,310.00	30,309.50
Support & establishment costs	680,398.00	18,611.78	200,259.00	181,647.22
Finance costs	48,796.00	(245.65)	11,102.00	11,347.65
Depreciation costs	0.00	0.00	0.00	0.00
Bad debt costs	0.00	0.00	0.00	0.00
Biodiversity & environmental costs	300.00	(141.50)	257.00	398.50
TOTAL SUPPORTIVE EXPENDITURE	1,193,728.00	19,620.56	352,145.00	332,524.44
TOTAL EXPENDITURE	1,859,037.00	22,503.63	456,558.00	434,054.37
	311,224.00	21,631.12	982,849.50	1,004,480.62
EXCEPTIONAL INCOME	0.00	0.00	0.00	0.00
INCOME OVER EXPENDITURE	311,224.00	21,631.12	982,849.50	1,004,480.62

Isle of Axholme & NWLMB
Variance to Estimates Report

	Whole Yr Estimate	31.07.25 Variance	31.07.25 Estimate	31.07.25 Actual
INCOME OVER EXPENDITURE	311,224.00	21,631.12	982,849.50	1,004,480.62
ADJUSTMENTS TO THE FINANCIAL STATEMENTS TO ARRIVE AT THE ESTIMATES VALUES				
ADJUSTMENTS FOR NON MONETARY ITEMS				
Remove the effects of Depreciation costs	0.00	0.00	0.00	0.00
Remove the effects of Profit on Disposal - exception income	0.00	0.00	0.00	0.00
	311,224.00	21,631.12	982,849.50	1,004,480.62
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
Additional Transfer of funds from Cash Reserves to meet Plant Renewals	0.00	0.00	0.00	0.00
Plant/Vehicle planned net expenditure not occurred in year - held over to Plant reserve	48,000.00	0.00	48,000.00	48,000.00
Funds transferred from plant reserve back to general reserves to meet expenditure	0.00	0.00	0.00	0.00
	48,000.00	0.00	48,000.00	48,000.00
Fixed Asset Adjustments				
Motor additions				
Toyota Hilux NV25 SDU incl towbar PLN7880	30,000.00	2,855.17	30,000.00	32,855.17
	30,000.00	2,855.17	30,000.00	32,855.17
Vehicle disposals				
new disposals list				
Ford Ranger PLN7842 YP69XZN	(4,000.00)	0.00	0.00	0.00
	(4,000.00)	0.00	0.00	0.00
Plant additions				
New additions - list				
New tractor	90,000.00	0.00	0.00	0.00
2 Weebaskets refurbed from LMDB	11,000.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	101,000.00	0.00	0.00	0.00
Plant disposals				
new disposals list				
NH Tractor FY63LXA PLN7843	(20,000.00)	0.00	0.00	0.00
Weebasket PLN7834	(500.00)	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	(20,500.00)	0.00	0.00	0.00
Loan Capital Adjustment				
PWLB Loan repayments - Existing	38,818.00	(0.44)	19,269.00	19,268.56
PWLB Loan repayments - Future	14,611.00	0.00	0.00	0.00
	53,429.00	(0.44)	19,269.00	19,268.56
Non I&E Costs & (Income)	207,929.00	2,854.73	97,269.00	100,123.73
Variance at 31/07/2025	103,295.00	18,776.39	885,580.50	904,356.89
Planned Board Funding towards schemes	173,000.00	0.00	173,000.00	173,000.00
Surplus/(deficit) to be taken from General Reserves as at 31st July 2025	(69,705.00)	18,776.39	712,580.50	731,356.89
Unplanned adjustments to Reserves during period:				
See Transfer of Budgets:				
Additional Funds Required for Engineering Schemes to be taken from Applied Reserves	0.00	0.00	0.00	0.00
Engineering/Ops Scheme funds transferred back to General Reserves	0.00	0.00	0.00	0.00
Surplus/(deficit) to be taken from General Reserves as at 31st July 2025	(69,705.00)	18,776.39	712,580.50	731,356.89

Appendix 3

Isle of Axholme and North Nottinghamshire Balance Sheet Report

All Values are shown in Pound Sterling	Selected Period 4	ending 31/07/2025	
		<u>Current Year</u>	<u>Previous Year</u>
FIXED ASSETS			
PLANT & EQUIPMENT	531870.06	531870.06	
MOTOR VEHICLES	125219.70	92364.53	
TOTAL FIXED ASSETS	657089.76		624234.59
CURRENT ASSETS			
BANK ACCOUNTS	2327849.30	1755880.63	
STOCK	32873.99	36951.63	
DEBTORS CONTROL ACCOUNT	57525.09	9842.75	
RATES DEBTORS ACCOUNT	323816.46	38107.35	
OTHER DEBTORS	12086.41		
TOTAL CURRENT ASSETS	2754151.25		1840782.36
CURRENT LIABILITIES			
TRADE CREDITORS & SUPPLIER RETENTIONS	439270.15	234167.85	
ACCUALS	23600.00	37226.24	
VAT LIABILITY	(85039.15)	(66189.15)	
PAYE CONTROLS	9938.02	10804.96	
LOANS	19549.23	38817.79	
DEFERRED INCOME & COMMUTED SUMS	3700.86	3700.86	
TOTAL CURRENT LIABILITIES	411019.11		258528.55
LONG TERM LIABILITIES			
LOANS DUE AFTER ONE YEAR	667606.13	667606.13	
TOTAL LONG TERM LIABILITIES	667606.13		667606.13
NET ASSETS	2332615.77		1538882.27
RESERVES:			
EARMARKED			
PLANT RESERVES	48000.00		
ENGINEERING PROJECTS RESERVE	810738.25	848485.37	
TOTAL EARMARKED	858738.25		848485.37
CURRENT PERIOD SURPLUS / (DEFICIT)	793733.50	432221.54	
P & L RESERVES	680144.02	258175.36	
TOTAL UN-EARMARKED	1473877.52		690396.90
NON-DISTRIBUTABLE			
TOTAL NON-DISTRIBUTABLE			
TOTAL RESERVES	2332615.77		1538882.27

Appendix 4

Internal Drainage Boards – Audit Programme

Internal Audit Year 2025/26

Name of Board: Isle Of Axholme Board

Governance

Check a sample of Policies and Procedures and confirm these are current (in date) and have been appropriately approved.

<u>Name of Policy/Procedure</u>	<u>Date of approval</u>	<u>Outcome of examination</u>	<u>Recommendation</u>

Check a sample of Board and Committee meeting agendas and minutes (latest three). Confirm adequate attendance and that governance arrangements were maintained (decision items proposed, seconded and voted upon). Note penny rate approval (February meeting), approval of major items of expenditure, Health and Safety reporting, financial reporting, approving policies etc.

<u>Name of Board/Committee</u>	<u>Date of Meeting</u>	<u>Outcome of examination</u>	<u>Recommendation</u>

Web site (check)

The Board published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.

In the year covered by this AGAR, the Board correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 20xx-xx AGAR period, were public rights in relation to the 20yy-yy (previous year) AGAR evidenced by a notice on the website and/or Board approved minutes confirming the dates set).

The Board has complied with the publication requirements for 20zz/zz AGAR (see AGAR Page 1 Guidance Notes). (Sections 1 and 2 of the Annual Governance and Accountability Return; a declaration that the status of the statement of accounts is 'unaudited'; and a statement that sets out details of how public rights can be exercised, as set out in Regulation 15(2)(b), which includes the period for the exercise of public rights.)

External Auditor's Review — A notice of the conclusion of the external auditor's limited assurance review of the Annual Governance and Accountability Return, together with relevant accompanying information, was published (including on the Board's website or other website) in accordance with the requirements of Regulation 16 the Accounts and Audit Regulations 2015.

Narrative on Governance

Risk

Identifying and assessing risks — The Board needs to identify, assess and record risks associated with actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences.

Addressing risks — Having identified, assessed and recorded the risks, the Board needs to address them by ensuring that appropriate measures are in place to mitigate and manage risk. This might include the introduction of internal controls and/or appropriate use of insurance cover.

Examine the risk management policy, procedures and reporting to the Board.

Examine the current risk register – to include controls and mitigations.

Examine the management and monitoring arrangements for risk management.

Narrative on Risk

Financial (Internal Control Framework)

Documentation required at start of the audit.

<u>Name of Document</u>	<u>Date document produced</u>	<u>End of Financial Year document</u>
Current Trial Balance		
Latest Balance Sheet		
Latest Income and Expenditure Summary		
Latest Aged Debtors – non rates		
Latest Aged Debtors - Rates		
Latest Aged Creditors		

Conformation of Accounting Records

<u>Description</u>		
RFO has a system of financial controls		
RFO in place procedures to record all financial transactions		
Up to date accounting records		
Check previous years accounting statement figures – carried forward totals		

Creditors (Accounts Payable)

Select a sample of 3-5 invoices paid during the current financial year - preferably large to assess compliance with Financial Regulations.

<u>Name of Creditor</u>	
<u>Date of Invoice</u>	
<u>Date of Payment</u>	
<u>Gross Amount including VAT</u>	
Was VAT correctly accounted for	
<u>Description of Purchase</u>	
<u>Comments/Outcomes</u>	
Including compliance with Financial Regulations. Payments were supported by invoices, expenditure was approved.	
<u>Recommendation</u>	

<u>Name of Creditor</u>

Date of Invoice	
Date of Payment	
Gross Amount including VAT	
Was VAT correctly accounted for	
Description of Purchase	
Comments/Outcomes	
Including compliance with Financial Regulations. Payments were supported by invoices, expenditure was approved.	
Recommendation	

Name of Creditor	
Date of Invoice	
Date of Payment	
Gross Amount including VAT	
Was VAT correctly accounted for	
Description of Purchase	
Comments/Outcomes	
Including compliance with Financial Regulations. Payments were supported by invoices, expenditure was approved.	
Recommendation	

Name of Creditor	
Date of Invoice	
Date of Payment	
Gross Amount including VAT	
Was VAT correctly accounted for	
Description of Purchase	
Comments/Outcomes	
Including compliance with Financial Regulations. Payments were supported by invoices, expenditure was approved.	
Recommendation	

Obtain aged creditors listing. Identify any excessively old debts and list below.

Name of Aged Creditor	Date of invoice	Amount	Action being taken

Budgetary Process including penny rate and precepts

Check the penny rate approved for the year and that this has been correctly applied.

Check the procedure for the rating process – invoicing, reminders, collection of debt.

Check budget for year is in place and monitored.

Check reserves remain within the sums approved by the Board.

Check 5 or ten year financial forecast to determine that rate rises are proportionate year on year and therefore maintain a balanced budget

Check a sample of debtors both rates and general income. Sample size 2-4

Name of Debtor	
Date of Invoice	

Date of Payment	
Gross Amount including VAT	
Was VAT correctly accounted for	
Description of Debt	
Comments/Outcomes	
Recommendation	

Name of Debtor	
Date of Invoice	
Date of Payment	
Gross Amount including VAT	
Was VAT correctly accounted for	
Description of Debt	
Comments/Outcomes	
Recommendation	

From the aged debtors' reports (both rates and general) establish what action is being taken regarding old debts

Name of Aged Debtor	Date of invoice	Amount	Action being taken

For Petty Cash (for those who still have PC) confirm reconciled balance for year end purposes. Confirm accuracy of petty cash and that VAT, where appropriate, has been correctly dealt with.

Salaries to employees and allowances to members were paid in accordance with this Board's approvals, and PAYE and NI requirements were properly applied. (To include pension arrangements)

Select a month and test the accuracy of the payroll and that HMRC and pension deductions have been correctly and timely made.

<u>Month and Year</u>								

Asset and investments registers were complete and accurate and properly maintained.

Examine the asset register. Confirm it is up to date and in order. Verify a number of assets are in existence

<u>Date of Asset Register</u>	<u>Description of Asset</u>	<u>How verified</u>

Periodic bank account reconciliations were properly carried out during the year.

Check bank reconciliations and that these are undertaken on a regular basis. Also check the end of the financial year bank reconciliation.

<u>Bank account reconciled</u>	<u>Date of reconciliation</u>	<u>Approved</u>	<u>Comments</u>

Overall conclusions arising from the internal audit and an assurance opinion.

Narrative on Financial and the Control Framework

Appendix 5

Schedule of Payments over £500 submitted to the Isle of Axholme and North Nottinghamshire Water Level Management Board on 23rd September 2025

29/07/2025	Stoneacre Teesside Toyota	PP/STON003	876.00	
29/07/2025	Toyota (GB) Plc	PP/TOYO001	38,884.21	Toyota Hilux double cab pickup
04/08/2025	Chemsafe (Yorks) Ltd	PP/CHEM001	516.00	
04/08/2025	Russells (Kirbymoorside) Ltd	PP/LINM001	2,298.17	
08/08/2025	P.A.Y.E.	PAYE Month 4	9,938.02	
08/08/2025	Mastenbroek Ltd	PP/MAST001	7,603.99	Flail spare parts
08/08/2025	Schneider Electric Systems UK Limited	PP/SCHN001	2,501.26	Telemetry support July-Aug 25
08/08/2025	Total Energies	PP/TOTG001	30,318.79	Pumping station electric
08/08/2025	Wildlife Fencing	PP/WILD002	3,774.89	Chainlink mesh for Wrays Drain
14/08/2025	[REDACTED]	PP/FRED001	2,243.09	Compensation
14/08/2025	[REDACTED]	PP/HOSK001	700.00	
14/08/2025	Mastenbroek Ltd	PP/MAST001	7,930.32	Flail spare parts
14/08/2025	North Lincs Engineering Ltd	PP/NLEN001	33,412.90	Refurbishment of pump at South Street PS
14/08/2025	OnSite Central Ltd	PP/ONSI001	6,060.00	Presurvey for installation of 12m Portadam
14/08/2025	Net Wages	Wages Week 19	19,517.38	
21/08/2025	Net Wages	Salaries Month 5	5,770.10	
21/08/2025	Services Machinery Trucks	PP/SERV001	3,426.73	
21/08/2025	Ireland's Farm Machinery Ltd	PP/IREL001	19,200.00	New axle for Spearhead Twiga flail mower
22/08/2025	Aquatic Control Engineering Ltd	PP/ACEL001	6,000.00	Investigations of sumps at Wiseton PS Part 2
22/08/2025	A P S Movements	PP/APSM001	774.00	
22/08/2025	Lincolnshire Wildlife Trust	PP/LIWI001	1,000.00	Contributions to Keadby mink project
22/08/2025	H Mell & Son Services Ltd	PP/MELL001	3,185.34	
22/08/2025	PBS Construction (North East) Ltd	PP/PBSC001	235,436.09	Wrays Drain Relief Scheme
22/08/2025	RFS Ripon Ltd	PP/RIPO001	2,827.33	
10/09/2025	EDF Energy	EDFE001	2,798.54	Pumping station electric
10/09/2025	Redacted	TRO0002	506.04	
10/09/2025	SMS Energy Services Ltd	SMSE001	921.60	
10/09/2025	BR Smith Consultancy Ltd	SMIT001	405.90	
10/09/2025	Siemens Plc	SIEM001	727.20	
10/09/2025	Prestige Safety Services LLP	PRES001	731.88	
10/09/2025	OnSite Central Ltd	ONS001	3,360.00	Supply and install 12m portadam at Wiseton PS
10/09/2025	North Lincolnshire Council	NLCC002	2,220.00	Removal of lighting column at Wrays Drain
10/09/2025	H Mell & Son Services Ltd	MELL001	432.60	
10/09/2025	Lindsey Marsh Drainage Board	LMDB001	47,720.53	Consortium recharges
10/09/2025	Konica Minolta Business Solutions	KONM001	167.98	
10/09/2025	Komatsu	KOMA001	169.26	
10/09/2025	John Roe Ltd	JOHN	505.00	
10/09/2025	Hinchliffe Hydraulics Ltd	HINC001	61.88	
10/09/2025	[REDACTED]	HARR002	1,518.06	Compensation
10/09/2025	Fred Walter and Sons Limited	FRED001	2,700.00	Fencing gates and posts
10/09/2025	Doncaster East Internal Drainage	DEIB001	1,831.31	Shared employee costs July 25
10/09/2025	Chandlers Farm Equipment	CHAN001	516.28	
10/09/2025	[REDACTED]	BURT001	2,633.52	Compensation
10/09/2025	Beacon UK Group Ltd	BEAC001	112.64	
10/09/2025	Amazon	AMAZ001	18.52	

Total

788,114.52

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

FOR MEMBERS' INFORMATION ONLY

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL MANAGEMENT BOARD	File Ref:	Agenda Item: 14
Meeting: Board Meeting Date: 23rd September 2025	Subject: DRAINAGE RATES AND SPECIAL LEVIES	

1. Rate Collection £ £

2025/26

Balance outstanding at 31st March 2025	*38,107.35	
Rates demanded	739,489.16	1,361,678.00
Adjustments to Rate Income		
Rates written off	0.00	
Increase/decrease rates	-80.14	
Summons/collection costs raised	0.00	
Summons costs cancelled	0.00	777,516.37
<hr/>	<hr/>	<hr/>
Total collections to 31 st August 25	# -546,803.85	-682,002.50
Returned cheque/DDR	0.00	
Refunds	0.00	-546,803.85
<hr/>	<hr/>	<hr/>
Outstanding at 31 st August 2025	230,712.52	679,675.50
Total outstanding		910,388.02
<hr/>	<hr/>	<hr/>

	Drainage Rates	Special Levies	Total
Percentage of rates collected at 31 st August 25	70.32	50.09	57.44
Percentage of rates collected at 31 st August 24	63.05	50.09	54.78
Percentage of rates collected at 31 st August 23	64.38	50.09	55.28

*of the b/f balance £23,435.48 has been received
£14,320.10 for court Summons

DDGs due on Sunday 31st August received Monday 1st September. Additional £40,855.00 received increasing percentages to Drainage Rates (75.58%) Total (59.35%)

Recommendation:

To receive report on collection of rates and special levies to date.

L. Glew
Rating Officer



Water Management Consortium

Lindsey Marsh Drainage Board

Isle of Axholme and North Nottinghamshire Water Level Management Board

Trent Valley Internal Drainage Board

Doncaster East Internal Drainage Board

FINANCIAL REGULATIONS

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1. Introduction

1:1 Financial Regulations set out the framework of the rules for the proper financial administration of the Board and the responsibility of those charged with carrying out duties with financial implications.

1:2 Responsibility for Financial Control

1:2:1 The Chief Executive shall be responsible to the Board for overall financial control of the Board's financial affairs and the continuous provision of financial management information.

1:2:2 The Finance Manager shall be the WMC Member Board's Responsible Financial Officer (RFO), as defined in the Accounts and Audit Regulations 2015, and is responsible to the Chief Executive for ensuring that the Board complies with these Regulations and the Local Audit (Smaller Authorities) Regulations 2015 (as an opted-in Authority).

1:2:3 The RFO shall be responsible for maintaining the integrity of the accounting, financial administration and financial control systems of the Board.

1:2:4 The RFO shall, where appropriate, prepare additional rules of procedure, supplementary to these Regulations, to ensure the maintenance of financial control and security.

1:2:5 The Chief Executive shall ensure that WMC Member Board's Financial Statements and Annual Return for the year ending 31 March are prepared by the RFO and each Member Board consider and approve said documents no later than 30 June every year, or any other specified date as set out in the Accounts and Audit Regulations 2015, or amendments.

1:2:6 The Board shall appoint an Internal Auditor who will be responsible for maintaining an adequate and effective internal audit of the accounts of the Board.

1:2:7 Any variation to these Financial Regulations shall only be made by resolution of the WMC Member Board.

2. Budget Holder Responsibilities

2:1 The Chief Executive shall be the primary budget holder.

2:2 The Chief Operating Officer shall be a budget holder, responsible for HR related budgets and to deputise in the absence of the Chief Executive.

2:3 The Finance Manager shall be a budget holder and, as the RFO, is responsible to the Chief Executive and the WMC Member Board for the overall management of the Board's finances and rate estimates.

2:4 The Senior Engineer shall be a budget holder and is responsible to the Chief Executive for preparing and managing the Board's approved Capital/Schemes Works budgets.

2:4:1 As part of the Engineering team, the following posts shall have authority to procure works, goods and services, where there is an existing approved budget held by the Senior Engineer for specific schemes in relation to their position:

- (a) Civils Project Engineer
- (b) Resident Engineer
- (c) Environmental Officer
- (d) Project Support Lead
- (e) Mechanical and Electrical Engineer

- 2:5 The Senior Operations Manager shall be a budget holder and is responsible to the Chief Executive for preparing and managing the Board's approved Maintenance Works budgets, Plant Procurement budgets, Plant and Depot Maintenance budgets, Stocks and Materials budgets and Direct Labour Operative budgets.
- 2:5:1 As part of the Operations team, the following posts shall have authority to procure goods and services, where there is an existing approved budget held by the Senior Operations Manager in relation to their position:
- (a) Operations Manager
 - (b) Foreman
- 2:6 The Corporate Services Manager shall be a budget holder and is responsible to the Chief Executive for preparing and managing the Board's approved Administration & Office Costs budgets, Training budgets, PPE & Uniform budgets, Board expenses budgets, ICT and Legal & Professional budgets.
- 2:6:1 As part of the Corporate Services team, the following posts shall have authority to procure goods and services, where there is an existing approved budget held by the Corporate Services Manager in relation to their position:
- (a) ICT Manager
- 2:7 The budget holder shall always remain responsible for the actions of their authorised team members as listed above. Any amendments to authorised team members must be signed off by the Chief Executive.
- 2:8 No other employee shall be empowered to enter into contracts for the procurement of goods and services on behalf of the Board, without the written authority of the budget holder or Chief Executive.
- 2:9 No employee shall procure goods and services or commit expenditure against a budget that they have no budgetary responsibility for, without the responsible Budget holder's or Chief Executive's prior authority.

3. Procurement and Delegated Authority Levels (Including contracts; works; purchasing goods, plant and services)

- 3:1 The Board's Policy on Procurement (separate to this document) promotes open and transparent procurement processes, allowing for scrutiny and accountability in how public funds are spent.

- 3:2 The Procurement objectives focus on efficiently and effectively obtaining goods and services to support the Board's operations and strategic goals.
- 3:3 The Policy aims to achieve the best possible value for money in all procurement activities, considering factors including price, quality, performance and availability.
- 3:4 The Policy ensures that all potential suppliers are treated fairly and have equal opportunities to compete for contracts, promoting diversity and inclusion.
- 3:5 The Policy promotes sustainable procurement whereby consideration must be given to environmental impact and social responsibility.
- 3:6 During the purchasing/procurement process, the Board must adhere to the Procurement Act 2023 and Procurement Regulations 2024.

3:2 Procurement Process

- 3:2:1 The Board's procurement process, as a Non-Central Government Authority (Authority Type), is determined by the type of contract and the threshold values:
- 3:2:2 A "Contract" (Contract Type) is any arrangement made by, or on behalf of the Board, including arrangements for:
 - (a) The supply of goods
 - (b) The execution of works
 - (c) The delivery of services
 - (d) The hire, rental, repair, maintenance or lease of goods or equipment.
- 3:2:3 When assessing whether a contract is above or below a threshold, the full value of the Contract, over its whole lifecycle, must be estimated and must include the following:
 - (a) VAT
 - (b) Options to supply additional goods/services/works.
 - (c) Options to extend or renew the Contract.
 - (d) The value of any consideration provided by the Board as an offset to the Contract.
- 3:2:4 A contract shall not be separated into smaller contracts unless there is a good reason for doing so and not for the purpose of avoiding a threshold limit or a required procurement route.
- 3:2:5 Where it is not possible to calculate a contract value the Contract must be treated as above the threshold.
- 3:2:6 Up to the threshold limit, the Board may choose to submit a Tender Notice or follow a Request for Quotation route.

3:3 **Procurement Regulation Thresholds:** As provided for in the Procurement Regulations 2024

Authority Type		Contract Type	Threshold (incl. VAT)
Non-Central Government Authority	A	Services and supplies (non-works)	£214,904
Any	B	Works	£5,372,609
Any	C	Light Touch - services and supplies	£663,540
Any	D	Unregulated contracts - Exempted contract	no monetary threshold
Non-Central Government Authority	E	Unregulated contracts, any type, lower-threshold limit	£30,000

3:3:1 A separate Policy will be available to officers to guide on how to apply different contract types, values and processes taking into consideration the provisions of the Procurement Regulations.

3:4 **Delegated Authority Levels:** The following delegated authority levels are in place to ensure:

3:4:1 Budget holders are clear on their financial delegation levels and responsibilities.

3:4:2 Efficiency in the operation of the Board's service delivery.

3:4:3 Transparency and accountability in how public funds are spent.

3:4:4 Table of Delegated Authority Levels

Procurement type: All; Goods and Services; Works	Contract Value incl. VAT	Documentation Requirement	Approval Requirement
All	Up to £5,000	One estimate or quotation, this may include the use of a catalogue or online marketplace, verbal or written.	Finance Manager, Corporate Services Manager, ICT Manager, Operations Managers, Foremen, Civils Project Engineer, Resident Engineer, Environmental Officer, Project Support Lead, Mechanical and Electrical Engineer
All	£5,001 - £15,000	Two written estimates, quotations.	Chief Executive or Chief Operating Officer or Senior Engineer or Senior Operations Manager
All	£15,001 - £30,000	Two written estimates, quotations.	Chief Executive or Chief Operating Officer or Senior Engineer or Senior Operations Manager
All	£30,001 to £50,000	Three written Quotations based upon the requirements set out in the Request for Quotation (RFQ).	Chief Executive or Chief Operating Officer or Senior Engineer

All	£50,001 - £75,000	Three written Quotations based upon the requirements set out in the Request for Quotation (RFQ).	Chairman or Vice-Chairman and Chief Executive or Chief Operating Officer or Senior Engineer
All	£75,001 - £214,904	Three written Quotations based upon the requirements set out in the Request for Quotation (RFQ).	Board
Goods and Services - Covered Procurement	Over £214,904	Over Threshold Limit - Full tender process.	Board
Works	£214,905 - £5,372,609	Four written Quotations based upon the requirements set out in the Request for Quotation (RFQ).	Board
Works - Covered Procurement	Over £5,372,609	Over Threshold Limit - Full tender process.	Board

4. Responsibility of officers

- 4:1 All staff of the Board have a general responsibility for the security of the property of the Board for the avoidance of loss and for economy, efficiency and effectiveness in the use of resources.
- 4:2 Staff have a responsibility to notify the Chief Executive should they be concerned about any conflict of interest with a supplier/contractor (e.g. personal or business connection/relationship) to ensure openness and transparency in dealing with public funds.

5. Accounts

- 5:1 The Chief Executive and the Finance Manager shall, each financial year, prepare estimates of income and expenditure for the ensuing financial year. Such estimates will be presented to the Board in January or February on the level of the penny rate and council special levies.
- 5:2 The Chief Executive and the Finance Manager shall also each year produce a five-year projection to estimate levels of balances, so that the penny rate can be set at appropriate levels.
- 5:3 The Board meeting in January/February will set and seal the Rate for the ensuing financial year. The Rates will be set by 15th February each year, and notified to the relevant Local Authority, in accordance with relevant legislation.
- 5:4 The Finance Manager shall produce monthly accounts to the Chief Executive which include income and expenditure, creditors and debtors, bank and investment balances and budget analysis.

- 5:5 The Board shall be kept informed by the Finance Manager of the overall financial position of the Board's finances through management accounts, forecasts and other reports that they deem necessary.
- 5:6 The Finance Manager shall produce the year end accounts to the Board within the time period as required by the Accounts and Audit regulations.

6. Banking

- 6:1 No changes shall be made to the WMC Board's bankers or the bank mandate without prior consent of the Board.
- 6:2 None of the WMC Member Board's bank accounts shall be overdrawn and no loans shall be taken out without the Chief Executive's prior written consent and a statutory resolution from the Board, in accordance with s55 of the Land Drainage Act 1991.
- 6:3 The main bank accounts will be operated on the following basis:

Approved signatories for the WMC Board's bank accounts, in line with bank mandates, are as follows:

- (a) Chairman
- (b) Vice Chairman
- (c) Chief Executive
- (d) Senior Engineer
- (e) Finance Manager

- 6:4 Where possible payments will be made electronically by the Finance Department using the BACS or Faster payment method for all Boards.
- 6:5 Where the payment is to a supplier, the Finance Department will ensure that it is accompanied by a valid invoice and authorised purchase order and where the payment is to be made via Direct Debit, Faster Payment or BACS, that the DD mandate is signed by one of the above authorised signatories.
- 6:6 Where the payment is to a supplier on a proforma, in advance of delivery or invoice, the Finance Department will ensure it is accompanied by an authorised purchase order.
- 6:7 Where the payment is for wages and payroll, including pension and HMRC payments, the Finance Department will pay in accordance with the terms and conditions agreed with the employee. No changes shall be made to any employee's pay (shared or otherwise), emoluments, entitlements, terms and conditions of employment or contract of employment without the prior written consent of the Chief Executive or Chief Operating Officer.
- 6:8 Any cheques shall be signed in accordance the WMC Member Board's bank mandate, including number of required signatories and value limits.
- 6:9 Transfers of funds to bank accounts or term deposits in the Board's name shall be performed by the Finance Department or Rating Officer, where applicable.

- 6:10 Bank accounts should be reconciled monthly by the Finance Department.
- 6:11 Any requests for changes to supplier bank details, shall be verified by the Finance Department before changes are implemented.
- 6:12 A register of passwords and contact details will be prepared by the Finance Department and kept securely to enable other approved signatories to use and obtain support on banking software.
- 6:13 Some staff will be issued debit or procurement cards to ensure the smooth running of the Board's services. The Chief Executive Officer will agree the aggregate spending limits for all cards. Any staff issued with a card in their name will be responsible for the safe keeping of the card and associated pin and any spend incurred upon the card and ensure that VAT receipts are obtained and submitted to the Finance Department to ensure VAT can be recovered. Any misuse of a Board's card will be considered a gross misconduct and will be dealt with in accordance with the Disciplinary Policy. Failure to obtain VAT receipts may result in the card being withdrawn.

7. Investments

- 7:1 Separate to these Financial Regulations, and in support of them, the Board will have an Investment Policy which sets out the procedures for monitoring, assessing and mitigating the risk of loss of invested sums and ensures that such sums are readily accessible for expenditure as needed.

8. Borrowing

- 8.1 Section 55 of the [Land Drainage Act 1991](#) permits Internal Drainage Boards (IDBs) to borrow money for their duties, such as defraying costs of drainage works, but requires the relevant Minister's consent for borrowing for those purposes, unless it's to repay an existing loan.
- 8:2 The borrowing is secured against the Board's property or income, and the loan period cannot exceed 50 years without the Minister's consent.
- 8:3 All Board Borrowings must be approved by the Board members.

9. Income

- 9:1 Rate demands are to be issued as soon as possible after 1st April each year.
- 9:2 Special levies will be signed and sealed at the January Board meeting each year (or final Board meeting before 15th February), enabling those Councils paying Special Levy to be notified by 15th February each year of the amount payable for the forthcoming financial year commencing 1st April and advising them of the instalment payment dates in that financial year.
- 9:3 FDGIA claims will be made in accordance with Environment Agency timescales and processes.

- 9:4 Other grant payments will be claimed in accordance with the agreed process and timescales. All other fees / amounts owed to the Board are to be recorded on a debtor account / invoice and issued as soon as the debt is incurred.
- 9:5 A record (electronic) shall be kept within the accounting records of every sum received by the Board and must show:
- (a) Date of receipt
 - (b) Amount received
- 9:6 The Board can accept Credit Card and Debit Card payments via the telephone (customer not present). These must be taken via the appointed merchant service provider's website and must be in accordance with current banking regulations. Credit and debit card details must not be written down or retained by the Board's staff.
- 9:7 All cheques and cash received shall be banked at the earliest opportunity, rather than held in the office.
- 9:8 Keys to safes and cash boxes shall be carried by the nominated officers.
- 9:9 The Finance Manager shall be responsible for ensuring that all monies received are properly brought to account in the Board's accounting records and that any VAT is appropriately accounted for in a holding account and paid over when due.
- 9:10 The Finance Manager shall produce to the Chief Executive a monthly schedule of all monies owed to the Board and to note and take appropriate recovery action.
- 9:11 The Board to be informed at Board meetings of any debt risk and any recovery action being taken.

10. Staff

- 10:1 The Chief Executive will be responsible for all staffing matters within the approved structure and budget. This includes gradings, temporary arrangements, training requirements, secondments, fixed term appointments.
- 10:2 The HR Department shall keep a record of all employees to show details of the appointment and grade. The Finance Manager shall keep a record of all payments in respect of each employee of the Board.
- 10:3 The Board's approval shall be required for the employment of additional permanent staff.
- 10:4 The Chief Executive shall have authority to employ additional temporary staff, provided the revenue consequences are contained within the current annual estimates.

11. Stocks and Stores

- 11:1 All goods received shall be checked as regards quantity and / or weight and inspected as to quality and specification. A delivery note shall be obtained from the supplier, wherever possible, and signed by the person receiving the goods.

- 11:2 All goods issued from stores shall be properly accounted for and recorded. Weekly stock sheets will be submitted by the Board Operations Manager to the Finance Department.
- 11:3 Stocks shall not be held in excess of normal operational requirements, except in special circumstances with the approval of the Chief Executive.
- 11:4 All breakages and losses of goods held in store shall be recorded and reported to the Senior Operations Manager to take appropriate action.
- 11:5 There shall be a physical check of all items in store three times a year by the Operations Manager. Fuel stocks will be checked monthly by the Operations Manager.
- 11:6 Any material stock variances shall be reported to the Chief Executive by the Finance Manager.

12. Assets

- 12:1 The Chief Executive will ensure that the Board assets are properly maintained and securely held and will ensure that contingency plans for the security of the assets and continuity of service in the event of disaster or systems failure are in place. Assets include plant, equipment, vehicles, and intangible items such as records and intellectual property.
- 12:2 The asset register shall reflect additions and disposals of assets and record the cost or valuation of the assets. The Finance Manager shall keep a fixed asset register detailing Board owned land and buildings within the Board's area and all major items of plant, equipment and vehicles with a value over £500, computer equipment with a value of over £2,000.
- 12:3 At least once a year, in line with insurance renewals, the accuracy and completeness of the asset register will be reviewed.
- 12:4 The asset register shall be available for inspection by the Board at any time, and will reflect additions, disposals of assets and record the cost or valuation of the assets, including any depreciation that has been changed.
- 12:5 Small tools and equipment with a purchase value below £500 (before VAT) are recorded within the accounting system.
- 12:6 Board assets will be disposed of through a competitive process, either by sealed tender, part exchange, auction, scrapping or sale via sealed bids.

13. Audit

- 13:1 The Chief Executive, in conjunction with the Finance Manager, will implement effective systems of internal control.
- 13:2 As a requirement of the Accounts and Audit Regulations 2015 the Chief Executive shall arrange for an internal audit of accounting, financial management and other operations of the Board to take place. This audit will be undertaken by an external, independent person or Company qualified to perform this function. The Internal Auditor shall produce an annual report to the Board.

13:3 Internal Audit

13:3:1 All employees of the Board are required to assist the Auditor, or his/her authorised representative, in the performance of his/her duties.

13:3:2 To ensure independence, Auditors are not authorised to:

- (a) Perform any operational duties for the Board, unless in exceptional circumstances where specific approval is given by the Chief Executive/Finance Manager.
- (b) Initiate or approve accounting transactions.
- (c) Direct the activities of any Board employee, except to the extent such employees have been appropriately assigned to assist the Internal Auditor.

14. Fraud or Other Irregularities

14:1 The responsible officer or any other officer concerned shall immediately notify the Chief Executive and/or the Internal Auditor of any matter which involves, or is thought to involve, financial irregularities of the Board or any suspected irregularity in the exercise of the functions of the Board.

14:2 Any financial irregularity involving an employee of the Board will be considered as gross misconduct and will be dealt with in accordance with the Disciplinary Procedure.

15. Write Offs

15:1 Any Rates write offs shall be approved by the Board, irrespective of value.

15:2 Any other financial bad debt write offs, must be approved by the Chief Executive and reported to the Board.

15:3 The Finance Manager shall make the appropriate adjustments to accounting records.

16. Salaries, Wages and Pensions

16:1 All appointments (with the exception of the Chief Executive post) shall be approved by the Chief Executive and will be made in accordance with the approved grading structure and scales of pay.

16:2 The payment of all salaries, wages, pension schemes, compensation and other emoluments to all present or former employees shall be made by the Chief Executive or under arrangements controlled by him.

16:3 Each Responsible Officer shall notify the Chief Executive immediately, and in the form prescribed by him, of all matters affecting such payments, and in particular:

- (a) Resignations, dismissals, suspensions, secondments and transfers.
- (b) Absences from duty for sickness, unpaid leave or other reason, but not normal leave.

- (c) Changes in remuneration, other than pay awards and agreements of general application.
- (d) Information necessary to maintain records of service for superannuation, income tax, national insurance and the like.

16:4 Time records or other pay documents shall be in a form prescribed or approved by the Chief Executive and shall be certified in writing by or on behalf of the Responsible Officer.

17. **Board Employees**

- 17:1 Employees must declare in writing to the Chief Executive any financial or other interest, which could conflict with the Board's interests.
- 17:2 In terms of hospitality and gifts, only gifts of a value below £50 may be accepted by individual staff or a section as a whole and these must be recorded in the Gifts and Hospitality Register which is held by the Corporate Services Department. Under no circumstances may cash be accepted as a gift.
- 17:3 Where an outside organisation is seeking to sponsor a Board activity (whether by invitation, tender, negotiation or voluntary), the basic rules concerning acceptance of gifts and hospitality shall apply.

18. **Members' and Employees' Allowances**

- 18:1 All staff claims for payment of car allowances, subsistence allowances, travelling and any other incidental expense shall be submitted as required duly certified, in a form approved by the Chief Executive.
- 18:2 Travelling and subsistence claims must be in line with Board policy and certified by the claimant. Approval of the line manager shall imply that he is satisfied that the journeys were authorised, the expenses properly and necessarily incurred and that the allowances are properly payable by the Board.
- 18:3 Claim forms submitted more than six months after the expenditure has been incurred shall be paid only on the approval of the Chief Executive.
- 18:4 Payments to Members, (including co-opted Members of the Board or its Committees), who are entitled to claim travelling or other allowances will be made upon receipt of the completed prescribed form.

19. **Insurances**

- 19:1 The Finance Manager shall, in consultation with the Responsible Officer, initiate all insurance cover and negotiate all claims in consultation with other officers where necessary.
- 19:2 Responsible Officers shall promptly notify the Chief Executive of all new risks, properties or vehicles needing to be insured, and of any disposals or alterations affecting existing insurances.

- 19:3 Responsible Officers shall notify the Finance Manager of any loss, liability or damage or any event likely to lead to a claim on any Board policy and shall where appropriate and following the approval of the Chief Executive, notify the police of the relevant circumstances.
- 19:4 All employees of the Board shall be included in a suitable fidelity guarantee insurance.
- 19:5 The Finance Manager shall annually, or at such other period as considered necessary, review all insurances held by the Board in consultation with other responsible officers as appropriate.
- 19:6 Responsible Officers shall consult the Chief Executive in respect of the terms of any indemnity which the Board is requested to give.
- 19:7 The Responsible Officer shall inspect insurance policies of contractors for building, construction or engineering works to ensure as far as possible that all necessary cover has been taken out and obtain copies for the Board's records.

20. Security

- 20:1 Each Responsible Officer is responsible for maintaining proper security at all times for all buildings, stores, paint, vehicles, equipment, cash, documents and information under his/her control. Each Responsible Officer shall consult the Chief Executive in any case where security is thought to be defective or where it is considered that special security arrangements may be needed.
- 20:2 All officers of the Board have a duty to comply with the requirements of the General Data Protection Regulations and any amending legislation. Responsible Officers shall ensure that staff are aware of their responsibilities under this legislation.
- 20:3 The limit for cash held on the Board's premises will be £1,000 or as recorded in the appropriate insurance policy, whichever is lower.
- 20:4 A list of key holders shall be held by the Corporate Services Department. Where keys are transferred between staff, the new recipient assumes responsibility and signed documentary evidence must be kept with the keyholder list. The loss of any keys must be reported immediately to the Chief Executive.

21. Protection of Private Property

- 21:1 Each Responsible Officer shall notify the Chief Executive of any case where steps are necessary to prevent or mitigate loss or damage of moveable property.
- 21:2 The Board shall not be liable for accidental loss or damage to the personal possessions which employees' use whilst on Board business that are not included under the Board's Insurance Policies.

22. Petty Cash

- 22:1 Where a petty cash account is held, a petty cash imprest account of £200 shall be maintained by the Rating Officer for minor disbursements. A record book is to be maintained to show all payments from petty cash and details of each the item and the

name of the officer who incurred the expenditure. A VAT receipt must support the expenditure.

22:2 The Finance Manager shall review the petty cash account and authorise the expenditure on at least a six-monthly basis.

22:3 The petty cash account shall be balanced and reconciled to the cash holding on a quarterly basis.

23. Reserves

23:1 Reserves are held to create a working balance to mitigate the impact of uneven cash flows and avoid uneven rate increases or decreases, to create a contingency to cushion the impact of unexpected events and emergencies, and to build funds to meet predicted future expenditure.

23:2 The Board holds two different types of Reserves:

- (a) Unallocated Reserves - also known as General Operating Reserves or Revenue Reserves. These provide protection against unplanned expenditure.
- (b) Allocated Reserves. These are funds set aside to meet known future expenditure.

23:3 Unallocated Reserves

23:3:1 The Board will maintain minimum Revenue Reserves of 30% of average operating costs¹.

23:4 Allocated Reserves

23:4:1 These include:

- (a) Commuted Sum Reserve - Development contributions and commuted sums for future maintenance of the system.
- (b) Plant Reserve - Financed from approved transfers from the Revenue Reserves at the end of each financial year.
- (c) Capital Reserve - Financed from sale of land/buildings and set aside to be used for future major projects such as land, buildings or pumping station refurbishments.
- (d) Capital Projects Reserve - To fund future capital works.
- (e) Revaluation Reserve - A non-monetary accounting adjustment reserve to record movement arising from revaluation of fixed assets on the balance sheet.

¹ Average operating costs include expenditure on pumping stations, watercourse maintenance, administration and other assets, and borrowing charges. Non-monetary expenses such as depreciation should not be included in this calculation.

(f) Pension Reserve - To fund pension liabilities for current, former and future employees.

23:5 The Reserve Accounts shall be reviewed annually by the Board and if no longer required, remaining funds may transfer to another reserve account.

24. Review

24:1 These Financial Regulations shall be reviewed at least every two years by the Board.

Document Revisions

<i>File Name:</i>	<i>Date:</i>	<i>Amendments:</i>
2019FinancialRegulations (AX, LM, TV)	March 2019	
DE2019FinancialRegulations	March 2019	
FinancialRegulations20250908	September 2025	