

## TRENT VALLEY INTERNAL DRAINAGE BOARD

Minutes of a Meeting of the Board held at Winthorpe Community Centre 25th September 2025 at 10.00am.

<u>Elected Members</u>		<u>Nominated Members</u>	
*	Messrs	J. Miller (Chairman)	<u>Bassetlaw District Council</u>
*		T.H. Farr (Vice-Chairman)	* Cllrs D. Pulk
*		A. Arden	Mrs S. Fielding
		J.B. Ashworth	Vacancy
		D. Gash	<u>Newark and Sherwood District Council</u>
*		N.J. Greenhalgh	Cllrs Mrs L. Dales
		T. Hawthorne	A. Freeman
		R. Holt	*
		R.J. Jackson	K. Melton
		D. Loates	*
		J. Spink	Mrs S. Michael
*		W.J. Staunton	<u>Rushcliffe Borough Councils</u>
			* Cllrs J. Billin
			Mrs T. Combellack
			*
			G. Fletcher
			*
			T. Wells
			<u>Gedling/Melton Borough Councils</u>
			Mr J. Evens
			<u>West Lindsey/North Kesteven District Councils</u>
			* Cllr D. Dobbie

\* Present

<u>Staff</u>	
*	Messrs
*	A. McGill (Chief Executive)
*	R.H. Brown (Senior Engineer)
*	A.J. Malin (Senior Operations Manager)
*	M.S. Everett (Operations Manager)
*	Mesdames
*	A. Parsons (Chief Operating Officer)
*	N.J. Hind (Finance Manager)
*	C.B. Davies (Corporate Services Manager)

\* In attendance

### 1. APOLOGIES

Apologies were received from Messrs B. Ashworth, D. Gash, R. Holt and R. Jackson, and Cllrs Mrs T. Combellack, Mrs L. Dales, J. Evens.

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### 2. DECLARATION OF INTEREST

Mr J. Miller - Agenda Item 11 (TV23033).

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### 3. NOTIFICATION OF ITEMS OF ANY OTHER BUSINESS

None.

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### 4. BOARD MINUTES (Pages 695 to 706)

RESOLVED

That the minutes of the Meeting of the Board held on 26th June 2025 be confirmed as a correct record subject to the following amendments:

Amendments to the attendance.

Minute 17(c) - Canal and Rivers Trust should read Trent Rivers Trust.

5. MATTERS ARISING

(a) Minute 5(a), Page 696 - Byelaw Contravention Sodbridge Drain Balderton

Officers were still awaiting feedback from Newark and Sherwood District Council. Cllr Mrs S. Michael offered her assistance to pursue this.

RECEIVED

(b) Minute 5(d), Page 696 - Byelaw Application - Swinderby Drain

Modelling had been undertaken by the Environment Agency and some recommendations made. This had been shared with the Board by Lincolnshire County Council and the Board had been asked if it would like to contribute towards the outcome measures. Officers would review this and could look at requesting the model to add to the wider overview of the catchment.

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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. The Chairman thanked Mr A. Arden for arranging a very interesting and informative visit.

Officers had considered whether solar or wind generation could be utilised by the Board. Initial thoughts were that although solar would be easier to install it did not align to when most of the power was used, e.g. most of the pumping was done during bad weather. Wind turbines would be harder to get through the planning process and had a limited life span of around ten years. Mr A. Arden reported that if in constant use, these were cost-effective but not if only used intermittently. The Senior Engineer stated that four times what was actively used would be required to make this viable.

Mr T.H. Farr suggested that solar with batteries may be the most appropriate option for the Boards to consider in the future but would be very costly due to the size of batteries required.

Cllr K. Melton reported that HSMG had some 215kw batteries to give away and were looking for suitable projects. He reported that the artificial intelligence meant that no planning was required as to when to store and draw on the grid to get the best price. He would send details to Officers.

Cllr D. Pulk suggested that this could be taken forward as a capital project to save on revenue. The Finance Manager reported that the Board could only borrow money for capital projects.

The Chief Executive enquired whether the councils had looked at this and come up with a working model which may be useful for the Board. Cllrs K. Melton reported that Newark and Sherwood had not reviewed this and Cllr D. Pulk reported that Bassetlaw had only considered this for leisure centres.

RESOLVED

7. HEALTH, SAFETY AND WELFARE

The Senior Operations Manager updated on three incidents across the Consortium since the last Board meeting which included one 'damage only' in the TV area.

An update on Health and Safety Executive work-related fatal injuries statistics for 2024/25 was given.

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8. OPERATIONS

The Senior Operations Manager presented the attached report for members consideration updating on work undertaken and planned. The summer maintenance programme was slightly ahead of schedule (this had increased to 65% for flailing and 50% for weedcutting since the report). An additional driver had been employed on a temporary 12-month contract to cover absences and ensure timely delivery of the works programme.

Rainfall figures were presented for information.

Compensation of £1,132.46 had been paid in accordance with the Board's approved rates since the last meeting following emergency drain repairs on Bulham Lane Drain.

RESOLVED

- (a) That the attached report be noted.
- (b) That the compensation payment in respect of reforming on Bulham Lane Drain be approved.

9. PUMPING STATION STATUS

The Senior Engineer presented the attached report for information, highlighting in particular the theft of cables from Cottam Pumping Station. Repair costs were expected to be £19k for materials plus £10k installation. Temporary pumps had been installed on site at a cost of £1,600 per week and insurers had already appointed a loss adjuster to review the claim. Anti-theft measures were also being considered to reduce the likelihood of a reoccurrence. Officers were looking at measures to secure the site until work was completed. The Board's Mechanical and Electrical had everything ready to be connected as soon as the new cables were installed. Members agreed that the work needed to go ahead as soon as possible (regardless of the outcome of the insurance claim) as this was a critical piece of infrastructure, and savings on pump hire costs would offset any shortfall in the insurance claim.

Costs to date in respect of pumping station emergency repairs totalled £87,246.44 (budget £64,468.46). Officers recommended transferring £50,000 from general reserves to cover expenditure up to the end of the financial year.

RESOLVED

- (a) That £50,000 be moved from general reserves to cover overspends on the Pumping Station Emergency Repairs budget and ensure there was adequate provision up to the end of the financial year.
- (b) That emergency repair work and anti-theft measures at Cottam Pumping Station be approved as above.

## 10. ENGINEERING REPORT

Officers presented the attached report for consideration and gave the following update on progress with ongoing and future projects:

	<i>Feasibility</i>	<i>Delivery</i>
Torksey Pumping Station - recovery works		Completed
Beckingham Pumping Station - weedscreen cleaner repair		Completed
Sutton-on-Trent Flood Alleviation Works		2025/26
Water Level Monitoring Sites		2025/26
Thurgarton Beck Alleviation Scheme	2025/26	2026/27
Wheatley Beck Pumping Station - refurbishment	2025/26	2026/27
Marton Pumping Station - refurbishment	2026/27	2027/28
Burton Round Pumping Station - refurbishment	2027/28	
Sturton Pumping Station - refurbishment	2027/28	
Hams Dyke Pumping Station - modelling	2027/28	

A review of pumping station refurbishments at Burton Round, Sturton, Drinsey Nook and Hams Dyke would be undertaken once details of the new funding rules were confirmed and would be incorporated into the long-term engineering programme. The following additional works/studies had yet to be reviewed:

Swinderby Area Study  
Fenton Marsh Pumping Station - Repairs  
Weir Dyke Catchment Study  
Southwell Road/ Gonalston Lane Survey/Catchment Improvements  
Doverbeck Catchment Study  
Black Mire  
Sheepwash Brook Diversion

The Senior Engineer referred to item 1, reporting on proposed changes to the flood defence grant-in-aid rules which meant that risk management authorities would not be required to contribute towards projects under £3M where there was a positive cost/benefit ratio. Although seemingly positive, the funds available had not been increased and it was expected that there would be more projects put forward. Any projects above £3M would require a 10% contribution from flood risk authorities. The new five-year programme was effective from April 2026 and any projects with an approved outline business case before March 2026 had funds allocated. After this date the new rules would apply. The amount of feedback on the consultation regarding the new rules had delayed these being finalised. The indicative programme had not been confirmed but Officers had been assured that those with outline business cases would be funded in the interim. A 10% efficiency across all projects was being discussed, however, the Chief Executive had already highlighted that IDB schemes were value engineered before submission (this was not always the case with EA schemes) and this was therefore not applicable to IDBs.

Regarding the Sutton-on-Trent Flood Alleviation Scheme (3:1), Officers reported that modelling was ongoing with outputs available tomorrow to be reviewed over the next few weeks.

In response to Cllr D. Dobbie, the Senior Engineer confirmed that the refurbishment of Beckingham Pumping Station (4:2) had been brought forward one year due to the additional wear and tear as a result of last year's storms and also because there had been issues with the type of pump.

Regarding Beckingham Pumping Station refurbishment (4:2), the Engineer would be pursuing the Environment Agency regarding repairs to the floodgate at Beckingham.

Officers reported on three quotations received for a new control panel at Wheatley Beck Pumping Station (5) which had failed the electrical safety test and was beyond economical repair. In response to Cllr D. Pulk who queried the difference in the tendering amounts, the Senior Engineer confirmed that the specification submitted by the three companies was the same and all had visited site prior to submission.

#### Thurgarton Village Flood Alleviation Scheme

The Senior Engineer referred to 2:1 and presented slides showing the effect of natural flood management (NFM) following modelling of the area. This demonstrated that NFM in the upland area would not stop properties from flooding, however, when channel improvements were added to the model, all the flooding was removed along Beck Street. In response to Cllr D. Pulk, the Senior Engineer reported that some 30 properties had suffered from flooding. Officers were reviewing the layout of the flood storage area (slopes etc.) so that the water was not just sitting in one big pond. Cllr K. Melton queried whether 1:100 year protection was enough bearing in mind that there had already been two of these in a short period. He queried whether the Board should consider increasing the level of protection to 1:200 years instead. In response, the Senior Engineer stated that the Board could increase the design standard but if adopted across the whole area, this would be very costly. Cllr D. Dobbie queried whether properties still at risk of flooding were provided with sandbags etc. The Chief Executive reported that the Environment Agency and Lead Local Flood Authority led on this, however, he was aware that the local flood group was very pro-active.

Mr T.H. Farr reported that it was within the Board's remit to change the standard of protection but queried whether this would have an impact on funding etc. The Senior Engineer confirmed that the Board could be flexible on the levels applied, however, anything above 1:100 would not be eligible for flood defence grant-in-aid and would need to be funded by the Board or the local community. Cllr J. Billin queried whether modelling had been run for a 1:200 year event to see what additional work would be required. The Senior Engineer explained that various scenarios were run and climate change factored in which could be 30%. This allowed Officers to see how the water was moving and see any roughness or instability. Putting much more water into the system (e.g. 1:1000) flagged up where the weaknesses were and additional work could be undertaken in these areas.

Cllr K. Melton queried whether local landowners had been contacted to see if they would have a reservoir which would in turn help them when water was scarce. The Senior Engineer reported that discussions were underway with local landowners and they were, on the whole, supportive of the scheme. It was highlighted that a flood storage area would need to be empty to work effectively and an abstraction licence would be required should the water be used for irrigation etc.

#### **RESOLVED**

- (a) That the attached report be noted.
- (b) That an order be placed with Roomfoss for a replacement control panel at Wheatley Beck Pumping Station at a cost of £62,367.00.
- (c) That £180,000 be transferred from the pumping station renewal reserve to fund the refurbishment of Wheatley Beck Pumping Station, and that

£18,284.59 be transferred from the IDB Storm Recovery (Sutton-on-Trent) scheme to fund an overspend on the Water Level Monitoring Sites budget.

## 11. PLANNING, CONSENTING AND ENFORCEMENT ISSUES

Officers presented the attached report for information.

### Consents Issued Under Delegated Authority

The following Byelaw consents had been granted since the last meeting:

TVIDB/LDC/2025/009 Installation of concrete canvas to protect existing service crossing within the Board maintained River Whipling, at land to the east of Sutton Lane, Sutton at national grid reference 476810 336963 in the parish of Granby.

TVIDB/LDC/2025/019 Bridge replacement works on existing footbridge overtop the Board maintained Swinderby Boundary Drain, at land to the east of Plot Lane at national grid reference 485697 363574 in the parish of South Scarle.

TVIDB/LDC/2025/020 Bridge replacement works on existing footbridge overtop the Board maintained School Drain, at land to the east of Main Street at national grid reference 472037 349361 in the parish of Bleasby.

TVIDB/LDC/2025/024 Removal of existing bridge and replacement with a culverted access within the Board maintained Kingston Brook 01 (Black Brook), at land to the west of Station Road, national grid reference 449784 326841 in the parish of Sutton Bonington.

TVIDB/LDC/2025/031 Increase in flow to the Board maintained East Stoke Sewers, from a new residential dwelling at land off Moor Lane at national grid reference 475611 349522 in the parish of East Stoke.

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

TVIDB/LDC/2025/012 Installation of a 26-metre-long access culvert, at land to the south of Swinderby Road at national grid reference 484296 361925 in the parish of Collingham.

TVIDB/LDC/2025/013 Installation of an upgraded culvert arrangement to replace existing brick arch culvert at Cross Bank, national grid reference 484074 361668 in the parish of Collingham.

One consent had been granted on behalf of the Lead Local Flood Authority since the last Board meeting:

TVIDB/LDC/2025/025 Installation of a 68-metre length of culvert at land to the west of Witham St Hughs Village Hall, between national grid references 489386 362323 and 489374 362385 in the parish of Witham St Hughs.

Officers reported 13 planning applications where comments relating to surface water drainage had been submitted to the local authority.

**RESOLVED**

That the above consents granted under delegated authority be noted.

Dover Beck, Calverton (Minute 17(c), Page 704)

Officers referred to an initial application that had been received from the Trent Rivers Trust (Item 2) to make significant alterations to a section of the Board maintained Dover Beck at Oxton.

Mr T.H. Farr declared an interest.

The Board's Officers had discussed the proposal with the applicants and the Senior Engineer reported that although there would be some environmental benefits and some flood protection afforded, the installation of the dams as proposed would make it almost impossible to maintain the channel. The applicants had also been critical of the Board's approach to maintenance of watercourses.

The Operations Manager appreciated the benefits of structures but stated that these did make maintenance more difficult. There seemed to be a lack of understanding that the Board's systems were engineered to effect flood risk management. Members were not against natural flood management but emphasised that it must not impede maintenance and would be welcomed upstream to slow the flow of water into the lowland system. This was the first time the applicants had worked with the Board and they did not appear to fully understand its purpose and function.

The Chief Executive could not see how the Board would be able to maintain the system if the application was approved. He stated that the applicants had also expressed disappointment that they had not been asked to input into the Sutton-on-Trent Scheme.

Members agreed that it should be up to the applicants to submit an application that met the Board's requirements.

The Senior Engineer suggested that the Board could consider something outside the byelaw distance or look at engineering a low-level culvert or weir but the applicants had not considered the wider needs of the catchment. Officers had suggested options to them. The applicants did have the expertise and needed to come up with a proposal that suited the needs of both parties. The Senior Engineer had also highlighted the need for them to seek the agreement of all landowners.

Mr T.H. Farr reported that he would pass on the Board's comments to Trent Rivers Trust.

RECEIVED

12. ENVIRONMENTAL REPORT

The attached report was presented for information together with an update on species recorded by the Board's workforce during their routine operations. The Chief Executive highlighted that the number of sightings recorded demonstrated that the Board's systems offered a healthy environment for wildlife.

Referring to the partnership scheme for controlling mink, the Chairman reported the capture of five mink at Kelham.

RECEIVED

9. FINANCE

The Finance Manager presented the attached report.

The Finance Manager reported the cash position at 31st July 2025 as £3,804,526.36 with a further £250,000 invested in a fixed-term deposit account with Skipton Building Society. This

included £2,046,911.26 in the Scheme Reserve and £291,800 in the Plant Reserve. It was noted that since then, a further £1M had been moved to a fixed-term deposit account with Skipton Building Society at an interest rate of 3.84% following approval of the Chairman and Vice-Chairman and the £250,000 had been reinvested for a further six months. Mr T.H. Farr highlighted that this would not be covered under financial assurance.

Loans outstanding with the Public Works Loan Board totalling £441,545.11 were noted (details on Appendix 1 of the attached report).

The attached Management Accounts for the period up to 31st July 2025 (Appendix 2) showed income of £1,886,868.34 and expenditure of £959,199.45, giving a surplus of £927,668.89 for the period due to lower than expected Consortium costs and DLO overtime, and additional income received from consenting, investments and rating.

The surplus cash position for the year-end (shown at Item 2:2) was expected to be £1,200,979.42 which equated to 40.80% of net operating costs.

Cllr K. Melton highlighted the amount of reserves which were in excess of the 30% recommended. The Finance Manager confirmed that there had been no increase in the rates and levies for the current year and the level of reserves would be considered as part of the estimates process and when the five-year plan was reviewed. The estimates process for 2026/27 had already commenced and Officers would be considering whether it would be necessary to take loans to fund the planned work at Cuckstool and Thurgarton.

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. Members were satisfied with the independence of the internal auditor and the suitability of the Programme. In response to Cllr Mrs S. Michael, the Finance Manager stated that the cost of the internal audit represented good value for money; the provision of audit services had been tendered in 2024.

A schedule of payments over £500 totalling £1,113,648.38 was presented for approval (Appendix 5).

RESOLVED

- (a) That the reinvestment of £250,000 with Skipton Building Society for six months ending 9th March 2026 be approved retrospectively.
- (b) That the investment of £1M with Skipton Building Society for six months ending mid-March 2026 be approved retrospectively.
- (c) That the Chairman and Vice-Chairman be granted delegated authority to approve the reinvestment of fixed-term deposits where the Board had sufficient cash flow.
- (d) The Budgetary Management Accounts (including Balance Sheet at Appendix 3) for the period ending 31st March 2025 be approved.
- (e) That the Forecast of Outturn at 31st March 2026 be noted.
- (f) That the Board was satisfied with the independence of the Internal Auditor.
- (g) That the Audit Programme for the year 2025/26 be approved.
- (h) That the attached schedule of payments over £500 be approved.

#### 14. DRAINAGE RATES AND SPECIAL LEVIES

The Finance Manager reported on drainage rates and special levies. As at 31st August 2025, 86.79% of the drainage rates and 59.84% of the special levies had been collected.

Cllr K. Melton queried whether some of the special levy could be reimbursed if the Board's balances were over and above what had been expected. In response, the Finance Manager reported that the Board had been fortunate to receive money from the Government's IDB Storm Recovery and Asset Improvement Fund to cover the additional costs resulting from the flooding in 2024 but the situation would have been very different had this not been forthcoming and there was no guarantee that this would be available in the future. Cllr J. Billin suggested that any surplus funds could be put towards alternative energy. Cllr D. Pulk stated that the forecast of outturn at the year-end showed reserves of 40.8% of net operating costs which was 36% more than expected and this must be taken into account when considering the estimates for 2026/27. The Finance Manager confirmed that this would be included in the five-year plan. Cllr D. Dobbie stated that trying to reduce costs through renewable energy would be preferable to a rebate.

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#### 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

Public Sector Cooperation Agreement (PSCA)

The PSCA had still not been received.

The Chairman queried whether the Board should consider withholding the precept payment until this was sorted out. Mr W.J. Staunton reported that he had spoken to the EA's Area Director who was keen to work with the Board. The Chief Executive agreed to follow this up.

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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. An update was presented on Laneham House and it was noted that work costing £1,109.92 had already been undertaken and further minor work was required.

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, 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.

The Corporate Services Manager reminded members that the closing date for receipt of nomination papers for the upcoming election was 12 noon on Friday 26th September 2025.

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

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CHAIRMAN

FOR MEMBERS' INFORMATION ONLY

<b>TRENT VALLEY INTERNAL DRAINAGE BOARD</b>	File Ref:	Agenda Item: <b>8</b>
Meeting: Board Meeting Date: <b>25th September 2025</b>	Subject: <b>OPERATIONS</b>	

1. Overview

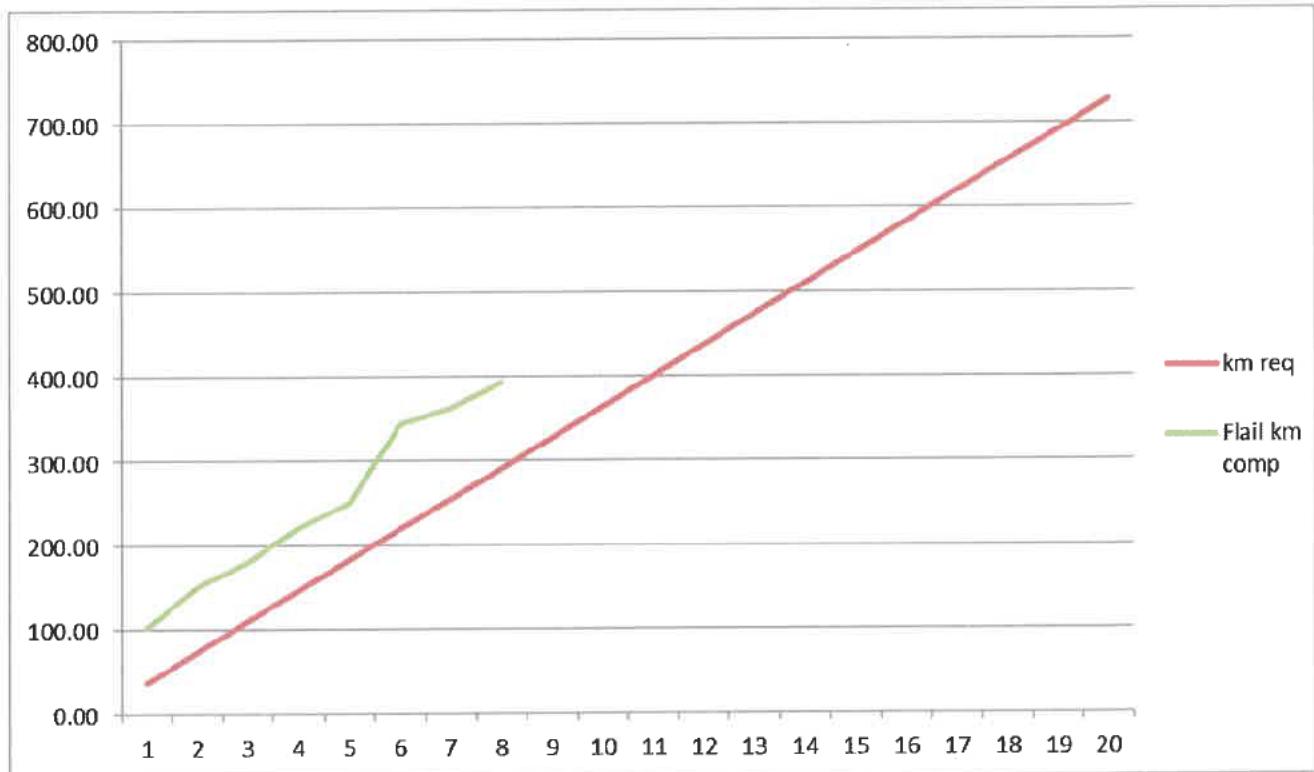
1:1 Winter Works Progress

No further winter works have been undertaken since the last meeting.

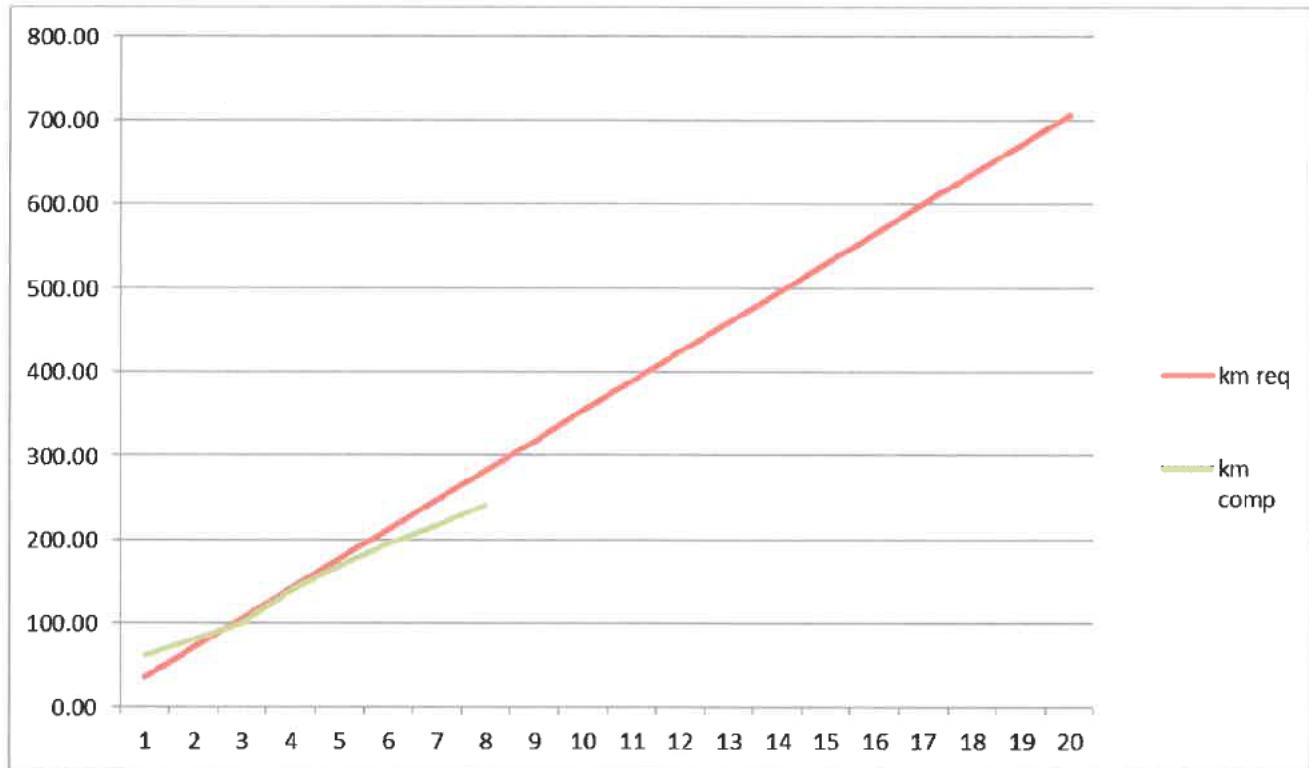
1:2 Summer Maintenance Works

At the time of writing this report 54% of the flailing and 34% of the weed cutting work has been completed. The flailmowing operation is slightly ahead of schedule whilst the weedcutting operation is slightly behind, but Operations are confident the works will be completed on time.

1:3 Summer Flail Mowing Progress:



1:4 Summer Weed Cutting Progress:



1:5 Construction Works

No further access improvements or construction have been undertaken during this period.

2 2025/26 Winter Works Programme

2:1 Completion of phase one of the Sutton on Trent improvement scheme, no further Winter works were undertaken during this period.

2:2 Reforming works

Tree and bush, de-silting works were completed on the following watercourses, works not completed prior to the commencement of the cutting season will be rolled into the 2025/26 winter season:

Drain Name	Catchment	Works Description	Length(m)	Status
River Greet	River Greet	Tree and Bushing Desilting	5,470	Completed
Maythorne Feeder	River Greet	Tree and Bushing Desilting	110	Completed
Northern Drain	River Greet	Tree and Bushing Desilting	3,130	50% completed
Home Farm Outfall	River Greet	Desilting	330	Completed
Halam Beck	River Greet	Tree and Bushing Desilting	2,920	50% completed
Halam Beck Feeder	River Greet	Desilting	180	Completed

Edingley Beck	River Greet	Desilting	2,030	Completed
Cotton Mill Dyke	River Greet	Desilting	2,820	Completed
Springs Dyke	River Greet	Desilting	860	Completed
Dover Beck	Dover Beck	Tree and Bushing Desilting	4,500	10% completed
Park Drain	Dover Beck	Tree and Bushing Desilting	1,140	Completed
Grimesmoor Dyke	Dover Beck	Tree and Bush/Desilting	1,980	30% completed
Caunton Beck	Caunton Beck	Tree and Bush/Desilting	16,690	70% completed
<b>Total (m)</b>			<b>42,160</b>	

2:3 The proposed winter maintenance programme for 2025/26 is detailed below:

Drain Name	Catchment	Works Description	Length(m)	Status
Thurgaton Beck	Thurgaton	Watercourse Improvements Phase 1		
Sutton on Trent	Sutton on Trent	Watercourse Improvements Phase 2		
Northern Drain	River Greet	Tree and Bushing Desilting	3,130 (1,565 remaining)	50% completed
Halam Beck	River Greet	Tree and Bushing Desilting	2,920 (1,460 remaining)	50% completed
Dover Beck	Dover Beck	Tree and Bushing Desilting	4,500 (4,050 remaining)	10% completed
Old Mill Drain	Dover Beck	Tree and Bushing Desilting	720	
Grimesmoor Dyke	Dover Beck	Tree and Bush/Desilting	1,980 (1,386 remaining)	30% completed
Overflow Section	Dover Beck	Tree and Bush/Desilting	360	
Calverton Feeder	Dover Beck	Tree and Bush/Desilting	480	
New Outfall	Dover Beck	Tree and Bush/Desilting	790	
Caunton Beck	Caunton Beck	Tree and Bush/Desilting	16,690 (5,007 remaining)	70% completed
Torksey Main Drain Pt1	Torksey	Re-grade section	700	
Newton Sewer	Torksey	Re-grade section	950	
The Gutter	River Devon	Re-grade section	1,000	
Four Foot Drain	River Devon	Re-grade and widen	1,950	

<b>Total (m)</b>			<b>20,418</b>
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2:4 The Operations team are awaiting the final plans for both the Thurgaton and Sutton on Trent schemes and will be ready to start on the ground in January 2026 once the weedcutting season is completed. Preliminary works are being planned in consultation with landowners and Engineering to enable the progression of the schemes which will potentially commit resources until June 2026 weedcutting season.

The programme will prioritise both the Sutton on Trent and Thurgaton improvement schemes, any works not completed will be rolled over into the 2026/27 programme.

### 3. Matters for Note

#### 3:1 Water Level Monitoring Sites

3:1:1 As part of the Tranche 2 funding, we were allocated funds to establish water level monitoring sites across the Board's area. Once completed, this will provide an overarching picture across the whole of the Board's area regarding rainfall and water levels, helping to understand where resources may best be deployed.

3:1:2 In collaboration with the Engineering team, we have been overseeing the installation of 11 water level monitoring sites. At the time of writing this report, 7 units are partially installed with 3 now reading from the rain gauges. Interlec are planning to be on site to finish fitting and calibration within the next couple of weeks and working with our Engineering Team on the final setup.

### 4 Plant and Equipment

(a) The new Energreen Alpha self-propelled flail mower approved by the Board has been delivered at a cost of £256,750. The Board's old CASE CVX140 tractor fitted with the Bomford 81-81 flail mower was taken in part exchange at £40,000.

(b) The new Cancela mulching head approved by the Board has been ordered at a cost of £18,446. Delivery is expected mid-September.

### 5. Rainfall

5:1 Rainfall figures are attached at Appendix 1 for members information.

### 6. Compensation Claims

6:1 Since the last Board meeting compensation totaling £1,132.46 has been paid in accordance with the Board's rates in respect of annual maintenance and reforming work. Details of which are attached at Appendix 2 for information.

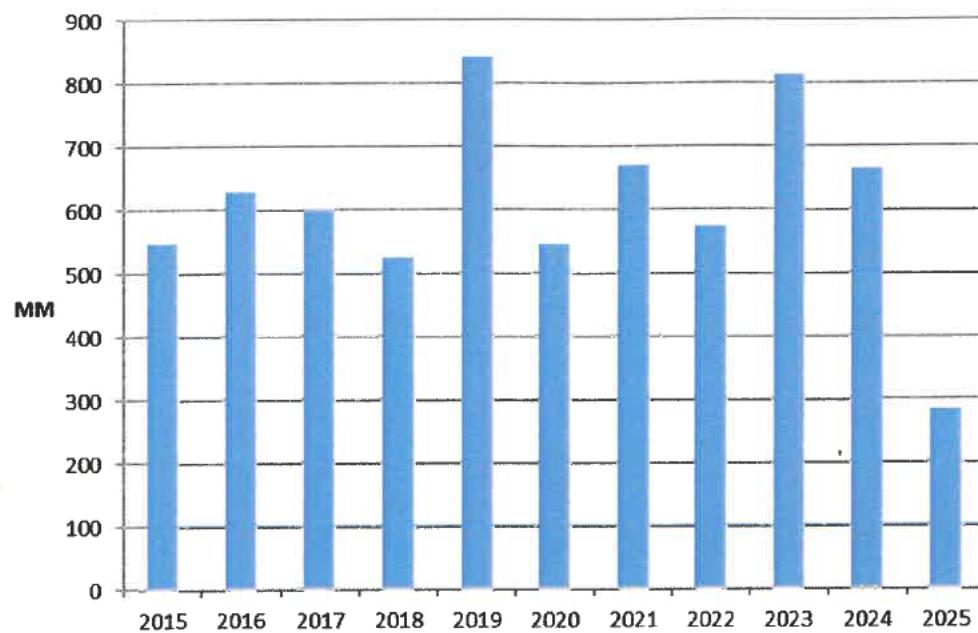
#### **Recommendations:**

- To note report of Officers.
- To approve compensation payments in accordance with the Board's rates.

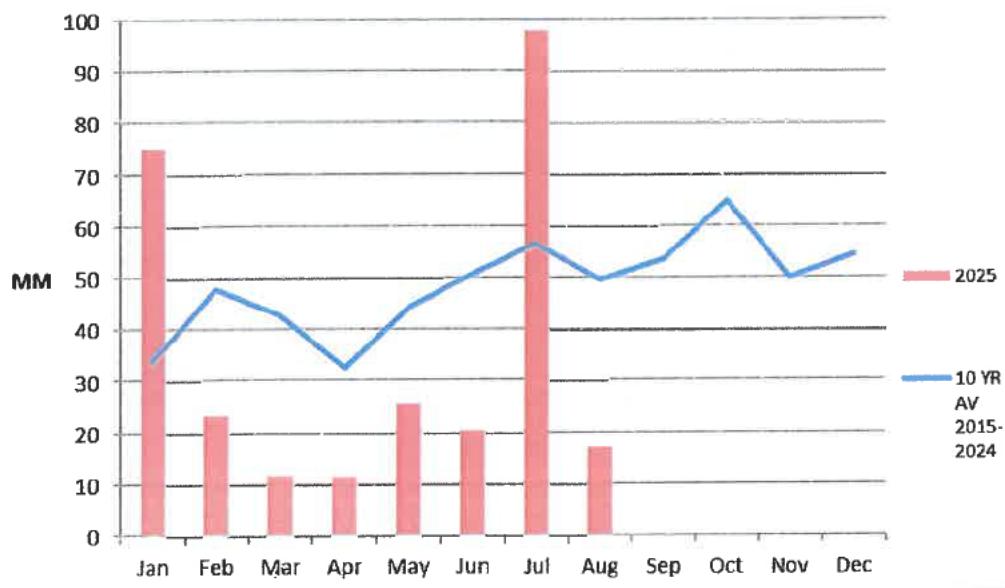
A. Malin  
Senior Operations Manager

M. Everett  
Operations Manager

### TOTAL ANNUAL RAINFALL



### 10 YR AVERAGE & CURRENT RAINFALL



FOR MEMBERS' INFORMATION ONLY

<b>TRENT VALLEY INTERNAL DRAINAGE BOARD</b>	File Ref:	Agenda Item: <b>9</b>
Meeting: Board Meeting Date: <b>25<sup>th</sup> September 2025</b>	Subject: <b>PUMPING STATION STATUS</b>	

1. Overview (Current Focus and/or Status)

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

2. Matters for Note

2:1 Pumping Station Emergency Repairs (TV25305)

2:1:1 Cottam Pumping Station – Theft of pump cables

2:1:1:1 During week commencing 8<sup>th</sup> September 2025, it was reported that the cables to all three pumps at Cottam Pumping Station had been cut and removed from site.

2:1:1:2 The matter has been reported to the police and the Board's insurers have been notified.

2:1:1:3 North Lincolnshire Engineering have quoted for replacement and installation of new cables.

2:1:1:4 6" and 8" diesel driven mobile pump sets have been hired in from DXB Limited together with a 950 litre fuel bowser which are now deployed on site.

2:1:1:5 A further update will be given at the Board meeting.

2:2 Costs to date

2:2:1 The pumping station emergency repair budget for 2025/2026 is £64,468.46 and costs at the time of writing are £87,246.44. The Board is recommended to transfer £50,000 from general reserves to cover any further emergency repairs up to the end of this financial year.

**Recommendation:**

To transfer £50,000 from general reserves fund to cover any future emergency repair costs to the end of this financial year.

Robert Brown  
Senior Engineer

Antony Malin  
Senior Operations Manager

Trent Valley Internal Drainage Board – Pump Status (for week ending 12<sup>th</sup> September 2025)

Asset	Pumps Available	WSC Available	Agricultural land (ha)	Properties	Planned Works & Owner	Completion Date
Beckingham PS	1	Yes	970	10	P1 & P2 refurbished and reinstalled - P3 has been removed for refurbishment and is due for reinstall W/C 22.09.25	September
	2					
	3					
Bole Ings PS	1	Yes	90	0	No issues	
	2					
Burton Round PS	1	No	160	4	Issue with weedscreen cleaner being investigated - Suspected gearbox / wheel issue - AIM issued PO to undertake works - removal 29/09 with reinstall on 08/10.	08/10/2025
	2					
	3					
	4					
Church Laneham PS	1	Yes	265	96	No issues	
	2					
Cottam PS	1	Yes	960	58	It was reported on 11/09 that the main cables from the panel to all three pumps had been cut and stolen. Prices for replacement cables and further security measures are being sought - Currently hired in 1 x 6" & 1 x 8" diesel mobile pumps and a 950 litre fuel bowser.	TBC
	2					
	3					
Cuckstool PS	1	Yes	140	583	No issues	
	2					
Drinsey Nook PS	1	N/A	365	41	No issues	

Asset	Pumps Available	WSC Available	Agricultural land (ha)	Properties	Planned Works & Owner	Completion Date
<b>Fenton Marsh PS</b>	1	N/A	350	2	No access to weedscreen for raking and weedscreen has rotted at the bottom - Design drawings completed for weed deck and weedscreen - AB / C Mell visited site - advised survey of the sheet piles prior to works. Price being put together for works	01/11/2025
<b>Fledborough PS</b>	1 2	Yes	360	15	No issues	
<b>Hams Dyke PS</b>	1 2	N/A	265	98	No issues	
<b>Lowfield PS</b>	1 2	N/A	0	305	No issues	
<b>Marton PS</b>	1 2 3	Yes	925	493	Three pumps available for a short duration only: phases overloaded due to exceeding power availability / weedscreen cleaner frequently requires reset - PS is due for full refurbishment 2025/2026 - Possible power outage - needs to be re-set	2026/2027
<b>Moor Lane PS</b>	1 2	N/A	150	131	No issues	
<b>South Clifton PS</b>	1	N/A	335	174	Water ingress back through flood bank requires urgent attention - situation has worsened during recent flood event - PS is overdue for full refurbishment - JB visited site and is trying to ascertain where leak is coming from as station seems water tight. (suspect water is ingressing through EA's flood embankment). PO placed for remedial lining works - Date and programme awaited.	

Asset	Pumps Available	WSC Available	Agricultural land (ha)	Properties	Planned Works & Owner	Completion Date
Sturton PS	1 2	No	1,180	19	Weedscreen cleaner has been removed and is being refurbished by AIM Electrical. Reinstall due to be finished w/c 15 September	15/09/2025 w/s reinstall
Torksey PS	1 2	Yes	3435	884	Outfall sensor failed, PA to attend site w/c 22/09/25 with JM. AIM to quote for repair of bearings on weedscreen grab	
Weir Dyke PS	1 2	Yes	60	185	No issues	
Wheatley Beck PS	1 2	N/A	11	0	Panel has failed electrical test and will require replacing - Quotes being obtained for replacement panel. Quotes have been returned and recommendation is with Board.	01/04/2026

FOR MEMBERS' INFORMATION ONLY

<b>TRENT VALLEY INTERNAL DRAINAGE BOARD</b>	File Ref:	Agenda Item: <b>10</b>
Meeting: Board Meeting Date: <b>25<sup>th</sup> September 2025</b>	Subject: <b>ENGINEERING REPORT</b>	

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) however, this has been brought forward and now ends 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 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 Current Focus

Project and Tasks	Description of Works	Budget £	Expenditure £	Planned Completion	Status/Actions Agreed
<b>Thurgarton Village Flood Alleviation Scheme</b>	Flood alleviation works	565,218.97	117,632.34	2025	NFM first phase.
<b>Beckingham Pump Refurbishment - WMC Planned Pump Refurbishments 2025</b>	Pumping plant refurbishment works for LMDB, IOA, and TV	100,000.00	78,592.95	31/10/2025	Two pumps have been refurbished and reinstalled and pump 3 is currently being refurbished and will be back in service by 22 <sup>nd</sup> September 2025
<b>Cottam Pump Refurbishment - WMC Planned Pump Refurbishments 2025</b>	Pumping plant refurbishment works for LMDB, IOA, and TV	100,000.00	64,321.91	31/10/2025	Contract awarded

Project and Tasks	Description of Works	Budget	Expenditure	Planned Completion	Status/Actions Agreed
<b>IDB Flood Recovery (Tranche 2) - Water Level Monitoring Sites x 11</b>	Installation of remote water level monitoring sites - comms linked up to Board's Telemetry system	100,750.00	124,921.29	25/09/2025	All bases have been constructed and Inter-Lec Ltd are currently installing the kiosks and associated equipment
<b>Sutton on Trent - Flood Alleviation Works</b>	Flood alleviation works - Phase 2	314,308.80	12,389.68	31/03/2026	Funding received as Tranche 2 of IDB Storm Recovery - Overall scheme is being delivered in three phases - Phase 2 is being developed through Eng for delivery by Ops.

## 2. Matters for Note

### 2:1 Thurgarton Village Flood Alleviation

2:1:1 Since the last Board meeting, significant progress has been made, particularly in response to the questions raised at the Parish Council meeting in May, which was attended by the CEO.

2:1:2 Further hydrological modelling has been undertaken across a range of storm event scenarios and assessing the impact of a 1-in-200-year event on the watercourse. The Board's modeller has also been able to demonstrate the positive effects of the upstream Natural Flood Management (NFM) features in all scenarios run.

2:1:3 Attention downstream has centred on the re-engineering of access bridges along Beck Street. The proposed works involve the removal of central piers in two structures to create clear spans. These piers currently act as obstructions and contribute to overtopping during high flows.

2:1:4 The modelling demonstrates the importance of completing both upstream and downstream interventions to realise the full benefits.

2:1:5 The engineering team is also developing proposals to create a controlled, engineered low point within the channel near the corner of Beck Street and Station Road. This would divert excess flow around the Severn Trent sewage pumping station into a temporary storage area within the adjacent field. Water would then return to the Beck near the railway line once levels recede.

2:1:6 Early discussions with the field's landowner have been positive. Engagement with Severn Trent Water has also commenced, as their consent will be required for the proposed culvert crossing their foul sewer main, which runs parallel to the Beck. Contact has also been made with Nottinghamshire County Council regarding a footpath that may be impacted by the proposed works.

2:1:7 Discussions with landowners upstream regarding the installation of natural flood management (NFM) features are progressing well. Currently two of four landowners have given their verbal agreement to host features on their land. A draft legal agreement, prepared and reviewed by the Board's solicitor, will be sent to them shortly for formal consideration. A fifth landowner has also been identified as a potential host and will be approached in the coming weeks.

### 3. IDB Storm Recovery and Asset Improvements

#### 3:1 Sutton on Trent Flood Alleviation

3:1:1 Designs have been progressed and meetings with affected landowners have taken place. Landowners have requested further considerations to the shape of the storage areas and connectivity with the Carlton on Trent watercourses. These are being reviewed alongside additional model runs. This will enable the preparation of the construction drawings for final agreement with the landowner and delivery this winter.

#### 3:2 Water Level Monitoring Sites

3:2:1 Works are progressing with the installation of the water level monitoring sites including rain gauges at some sites. All concrete bases have been installed and 7 of the sites have kiosks and some of the equipment installed. Inter-Lec Ltd will be returning to site week commencing 22<sup>nd</sup> September 2025 to continue with the work.

3:2:2 Under the IDB Storm Recovery funding for the first phase of the works in Sutton on Trent, there is a remaining balance, and it is recommended that the Board approve the transfer of this to the Water Level Monitoring Sites project to clear a minor overspend and fund any additional works to completion. Details of the amounts are in the budget transfer section in this report.

### 4. WMC Planned Pump Refurbishments – Cottam and Beckingham Pumping Stations

4:1: Quartzelec have been awarded the contract for the planned pump refurbishments at Cottam Pumping Station. The first pump will be lifted on 16<sup>th</sup> September 2025 and removed for refurbishment.

4:2: North Lincs Engineering have been awarded the contract for the planned pump refurbishment at Beckingham Pumping Station. To date, two of the pumps have been refurbished and reinstalled and the third pump removed for refurbishment. This pump is due to be back in service on 22<sup>nd</sup> September 2025.

#### 5. Wheatley Beck Pumping Station Refurbishment (TV25306)

5:1: Wheatley Beck Pumping Station is in the works programme to be refurbished in financial year 2027/2028 with £180,000 being funded by the Pumping Station Renewal Reserve account. The remaining projects costs are planned to be funded by the Board funding and FDGiA.

5:2: The control panel has failed its electrical safety test and is beyond economical repair to make it safe and compliant.

5:3: Quotes have been sought for a replacement panel and are detailed below;

Supplier	Amount £
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

5:4 The Board is recommended to transfer £180,000 from the Pumping Station Renewal Reserve account to this project and to place an order with Roomfoss for the new panel.

5:5 Additionally works will be undertaken to model the catchment and define the pump size such that the panel is built with the capability to run both the existing and future pumps.

**Recommendation:**

To place an order for a replacement control panel with Roomfoss in the amount of £62,367.00 for Wheately Beck Pumping Station.

6. Budget Transfers

<b>Scheme / Budget</b>	<b>Scheme Ref</b>	<b>Amount to transfer</b>	<b>Receiving Scheme</b>	<b>Scheme Ref</b>	<b>Sum received into scheme</b>
Pumping Station Renewal Reserve	TV24300	£180,000	Wheately Beck Pumping Station Refurbishment	TV25306	£180,000
IDB Storm Recovery (Sutton on Trent)	TV24999	£18,284.59	Water Level Monitoring Sites	TV24999GS	£18,284.59

**Recommendation:**

To approve the above budget transfers in the total amount of £198,284.59.

Robert Brown  
Senior Engineer

FOR MEMBERS INFORMATION ONLY

<b>TRENT VALLEY INTERNAL DRAINAGE BOARD</b>	File Ref:	Agenda Item: 11
Meeting: Board Meeting  Date: 25th September 2025	Subject: <b>PLANNING, CONSENTING AND ENFORCEMENT ISSUES</b>	

1. Overview of Current Focus

1:1 **Planning and Consenting** - For the period 10th June to 8th September 2025, five Byelaw consents were issued under delegated authority. Two consents have been issued under Section 23 of the Land Drainage Act (LDA) 1991 and one consent issued under section 23 of the LDA on behalf of Lincolnshire County Council (as the Lead Local Flood Authority). No objections were raised on any planning application and comments have been submitted on thirteen planning applications (these are detailed on the attached schedule).

1:2 Large scale projects – The table below details large scale projects which have a potential impact on the Board's systems. Officers have been engaged with developers and consultants from an early stage and continue to advise on the Board's requirements.

Reference and Project title	Details	Current Status
<b>TV22011</b> Cottam Solar Project	Significant riparian and Board maintained watercourse crossings.	DCO was granted on 5th September 2024. Communication has been received relating to compulsory purchase of land, this is currently under investigation by Board's Officers. Officers met with the developers on 20th March and they confirmed that the Board's requirements were covered in the Protective Provisions.
<b>TV22012</b> Gate Burton	The array site is predominantly outside of area, however the cable route to Cottam crosses a number of Board maintained watercourses and riparian watercourses.	DCO was granted on 12th July 2024. Discussions ongoing between the applicants and the Board's legal representatives. Awaiting response from the Board's solicitor.
<b>TV22013</b> West Burton Solar Project	Significant riparian and Board maintained watercourse crossings.	The project was approved on 24th January. Officers met with the developers on 20th March and they confirmed that the Board's requirements were covered in the Protective Provisions.

<b>TV22025</b> Widening of the A46, Winthorpe to Farndon	This scheme impacts 3-4 Board maintained watercourses.	The Statement of Common Ground (SoCG) between the Board and the applicant is yet to be agreed. Notice has been received that the examining authority has been appointed with invitation to preliminary meeting/hearings. Deadline for submission of the SoCG was 12th November 2024. After the meeting, a number of items have been agreed on the SoCG, with an additional item added relating to a fish escape channel at one of the Flood Compensation areas. Details are to be submitted and agreed. The Board's Officers attended a Teams meeting on 10th June, to discuss associated consents required from the Board, to undertake accommodation works. Consent applications for investigation and pre-consent works are now being received.
<b>TV22026</b> Tillbridge Solar	Significant riparian and Board maintained watercourse crossings.	A meeting was held with applicants on 19th August 2024 to discuss technical matters. A follow up email from applicant provided minutes of the meeting along with a suggested protective provisions document which has been forwarded to the Board's legal representatives for consideration. A SoCG dated October 2024 can be found on the Planning Inspectorate (PINs) website. Protective Provisions have been agreed with the Board's solicitor.
<b>TV23003</b> Foxholes Solar	A 75-hectare area being considered for a solar farm, located to the south of Norwell.	Still at planning stage, with Newark and Sherwood District Council.
<b>TV23014</b> Fair Oaks Solar		Officers have discussed the proposals with developers, who have indicated that features will be located outside of the Byelaw distance. The connection from the site to the grid is proposed to be made by means of an overhead pylon located within the site and connecting to existing infrastructure to the west of Fairham Brook. The proposal is to be installed in line with the Board's requirements for overhead crossings. The project has not yet commenced. Officers met

		with the developers via Teams on 13th June to discuss details of the crossing. Officers also met with National Grid, who will be installing the overhead crossing.
<b>TV23020</b> One Earth Solar	This project's scope is situated on eastern and western sides of the River Trent, with proposed arrays in proximity to Ragnall, Fledborough, North and South Clifton.	Officers have responded to associated consultations and land interest questionnaires. The Development Control Order (DCO) application was submitted to the PINs on the 27th February - Officers will await the opportunity to submit additional comments to the PINs. A meeting with the developers took place on 19th March. The developer has recently contacted the Board, requesting to begin discussions relating to a SoCG and Protective Provisions.
<b>TV23022</b> Steeple's Renewables	A proposed solar farm to the south of West Burton Power Station.	The DCO application has not yet been submitted to PINs. Officers attended a meeting with the developers on 5th March. The DCO application was accepted on 11th June. Officers will provide comments at the appropriate time.
<b>TV23033</b> Great North Road Solar and Biodiversity Park	A large-scale project, with a proposed 2,900 hectares of land for solar, as well as natural enhancements.	The project is at pre-application stage with PINs. The Board's feedback has been provided at planning level, to Newark and Sherwood District Council. Officers will await the opportunity to submit additional comments to PINs. The developer has recently contacted the Board, requesting to begin discussions relating to a SoCG and Protective Provisions.
<b>TV24005</b> Belvoir Solar Bottesford	This is a smaller scheme with minimal impact, as it is in proximity to only one Board maintained watercourse (Winterbeck).	After going to appeal, the project was granted on 25th February. Officers have contacted the developers and are awaiting a response.
<b>TV24027</b> North Humber to High Marnham HV transmission route	A large-scale project which crosses from north to south through the Isle of Axholme Board's district and into Trent Valley IDB.	Currently in early-stage discussions relating to general requirements of the Board. Further detailed discussions on technical matters to progress in due course. A request had been made to the Board's Officers relating to the signing of a non-disclosure agreement (NDA), which the Board declined. Officers have responded to a land interest

		<p>questionnaire and in return, the developers have shared the GIS project boundaries. Officers attended a meeting with the developers on 6th March. The Statutory Consultation period took place from 18th February to 15th April, to which Officers submitted feedback to PINs on 21st March.</p> <p>Discussions are ongoing regarding clearance between drains and cables.</p>
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**2. Dover Beck, Calverton**

2:1 The Board has been approached by the Trent Rivers Trust supported by Severn Trent Water to make significant alterations to a section of the Board maintained Dover Beck located to the south of Oxton. On the surface, the natural flood management proposals do have some flooding and environmental benefits, however they would have significant operational impacts.

2:2 The modelling undertaken only looks slightly upstream and downstream of the works and it would be more appropriate to extend the modelling to a full catchment model of the Dover Beck. The Board's officers are to meet with representatives of the Trent Rivers Trust to explore alterations to the existing proposals such that the Board is not adversely impacted by them.

R. Brown  
Senior Engineer

D. Cowling  
Planning and Development Control Officer

FOR MEMBERS' INFORMATION ONLY

<b>TRENT VALLEY INTERNAL DRAINAGE BOARD</b>	File Ref:	Agenda Item: <b>12</b>
Meeting: Board Meeting Date: <b>25th September 2025</b>	Subject: <b>ENVIRONMENTAL MATTERS</b>	

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.

<b>Drain Names and Catchments</b>	<b>Description of Works</b>	<b>Status</b>	<b>Concerns / Mitigation</b>
Cuckstool Dyke, Sutton on Trent	Flood relief works	Ongoing	Surveys complete, small, likely transient water vole population to monitor
Ropewalk, Halem Beck, Northern, River Greet	Winter works	Ongoing	Himalayan Balsam Signal crayfish
Grimesmoor, Calverton Dover Beck	Winter works	Ongoing	Himalayan Balsam Signal crayfish Mink No signs of water vole although EA note signs on nearby Cocker Beck LWS
Thurgarton Beck	Flood relief scheme	Ongoing	Himalayan balsam south of the proposed works

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. A number of the boxes and poles in the Board's area are in severe disrepair and will require replacement. Provision will be made in the estimates for 2026/2027.

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.

Iain Turner  
Environmental Officer

Robert Brown  
Senior Engineer

FOR MEMBERS' INFORMATION ONLY

<b>TRENT VALLEY INTERNAL DRAINAGE BOARD</b>	File Ref:	Agenda Item: <b>13</b>
	Subject: <b>FINANCE</b>	

Meeting: **Board Meeting**  
Date: **25<sup>th</sup> September 2025**

1. Overview – Current Position

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

<i>Account name</i>	<i>Balance</i>	<i>Interest Rate %</i>
NatWest Current Account	£10,704.28	0.00%
NatWest Bus Reserve Account	£2,978,369.44	1.50%
NatWest Direct Reserve Account	£262,096.91	1.25%
Beverley Building Society	£4,746.86	1.75%
Santander Bank	£548,568.87	2.61%
Rates Float	£40.00	
<b>Total</b>	<b>£3,804,526.36</b>	

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 <sup>th</sup> March 2026	£4,786.85	3.84%

Following approval by the Chairman and Vice Chairman, on the 8<sup>th</sup> 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 9<sup>th</sup> March 2026 earning interest of £4,786.85.

Due to the levels of cash in the bank accounts, following approval of the Chairman and Vice Chairman, on the 16<sup>th</sup> September 2025 the principal of £1,000,000 was invested in a 6-month term deposit with Skipton B/Society at a rate of 3.84%, ending on 16<sup>th</sup> March 2026 earning interest of £19,042.19.

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

1:1:3

**Recommendations:**

- To approve the retrospective re-investment of the £250,000 into the 6-month fixed-term deposit with Skipton Building Society.
- To approve retrospective new investment of £1,000,000 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 deposit on its maturity, where the Board has sufficient cash-flow.

#### 1:2:1 Current Loan Position – as at 31<sup>st</sup> July 2025

31 <sup>st</sup> March 2025 Balance	31 <sup>st</sup> July 2025 Balance	Capital Repayments in Period	Interest Charge in period
£459,393.31	£441,545.11	£17,848.20	£6,730.11

A breakdown of individual loan amounts and interest rates can be found on **Appendix 1**

#### 1:3:1 Management Accounts: Actual vs Budgets – as at 31<sup>st</sup> July 2025

<i>The accounts are prepared on an Accruals basis when income or expenditure is due rather than when cash is paid or received</i>	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	3,070,082	16,984.02	1,865,227.00	1,882,211.02
Own use of plant or labour on Schemes	1,050.00	4,495.32	162.00	4,657.32
<b>Total Funds In</b>	<b>3,071,132</b>	<b>21,479.34</b>	<b>1,865,389.00</b>	<b>1,886,868.34</b>
Maintenance costs for drains & PS etc	-606,477	4,460.68	-77,642.00	-73,181.32
Supportive Costs	-1,975,083	44,747.16	-605,381.00	-560,633.84
Balance sheet costs incl Assets & Loans	-257,843	1,533.13	-33,917.42	-32,384.29
Board funding to schemes	-243,000	0.00	-243,000.00	-243,000.00
<b>Total Funds Out</b>	<b>-3,082,403</b>	<b>50,740.97</b>	<b>-959,940.42</b>	<b>-909,199.45</b>
Unplanned adjustment to / (from) Reserves to Schemes	0.00	-50,000.00	0.00	-50,000.00
<b>Surplus / (Deficit) for the Year / Period</b>	<b>-11,271</b>	<b>22,220.31</b>	<b>905,448.58</b>	<b>927,668.89</b>

Following the transfer of £50,000 to the Emergency Pump Repairs, the Board experienced a positive variance for the 4-month period ended 31st July 2025 of £22,220.31, mainly resulting from lower consortium costs of £15,953, lower DLO costs, mainly overtime, of £22,716, plus additional Income received relating to Consenting £6,539, Investment income £4,864 & Rating income of £3,089.

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

#### 1:4:1 Balance Sheet – as at 31<sup>st</sup> 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
Stihl Chainsaw 16" PLN7948	£714.71	£714.71	£0.00	£ 0.00
Stihl Chainsaw 16" PLN7949	£714.71	£714.71	£0.00	£ 0.00
Storage Container 6ft PLN7918	£1,880.00	£1,880.00	£0.00	£ 0.00
Grillo Climber 10 Ride on Mower PLN7947	£10,300.00	£10,000.00	£0.00	£ 300.00
Fuel Bowser Single Axle Trailer - Orston Depot PLN7946	£6,675.00	£0.00	£6,675.00	(£0.00)
Stihl Chainsaw 16"	£675.00	£675.00	£0.00	£ 0.00
Stihl Chainsaw 16"	£675.00	£675.00	£0.00	£ 0.00
Stihl Brushcutter (Strimmer)	£830.00	£830.00	£0.00	£ 0.00
Stihl Brushcutter (Strimmer)	£830.00	£830.00	£0.00	£ 0.00
Stihl Brushcutter (Strimmer)	£830.00	£0.00	£830.00	£ 0.00
Stihl Brushcutter (Strimmer)	£830.00	£0.00	£830.00	£ 0.00
7 x Toyota Proace	£113,371.51	£126,000.00	-£12,628.49	£0.00
Totals	£138,325.93	£142,319.42	(£4,293.49)	£ 300.00
Disposal Asset description	Asset Disposal Proceeds	Incl in Estimates	Funds to return to Plant Reserves	Variance. (Added) / Taken from General Reserves
Etisia Attila Ride on mower	(£1,250.00)	(£250.00)	(£0.00)	(£1,000.00)
Foster Woodchipper trailer PLN7520	(£416.66)	(£0.00)	(£0.00)	(£ 416.66)
Woodchipper PLN7937	(£416.67)	(£0.00)	(£0.00)	(£ 416.67)
Totals	(£2,083.33)	(£ 250.00)	£ 0.00	(£1,833.33)

#### 1:4:3 Trade Debtors – at 31<sup>st</sup> July 2025

Customer	Notes	Debt risk included in Period Balance Total	Period Balance Total	31 <sup>st</sup> March 2025 Balance
			£228,536.08	£96,450.31
Environment Agency	31.03.25 - Operative Standby Costs	£9,486.00		
Total		£9,486.00		

**1:4:4 Trade Creditors & Retentions – at 31<sup>st</sup> July 2025**

Supplier	Notes	Credit balances of note included in period balance	Period Balance Total	31 <sup>st</sup> March 2025 Balance
			£221,331.78	£400,727.06
Trade Creditors		£211,861.60		
Supplier Retentions	Relates to projects	£9,470.18		
Total		£221,331.78		

**1:4:5 Reserves – Plant Reserve – at 31<sup>st</sup> July 2025**

Plant Reserve Balance at 1 <sup>st</sup> April 2025	£291,800.00
Planned addition to Plant Reserve in 2025/26 Estimates	£0.00
Planned use of Reserve for additions of new plant	-£121,706.51
Unplanned use of Reserve for additions of new plant	-£0.00
<b>Remaining Balance in Plant reserve</b>	<b>£170,093.49</b>

**1:4:6 Reserves – Schemes Reserve – at 31<sup>st</sup> July 2025**

Scheme Reserve Balance at 1 <sup>st</sup> April 2025	£1,521,442.17
Board funding - Planned addition to Schemes from Rating Income in 2025/26 Estimates	£243,000.00
Board funding - Loan funding received into Schemes in period	£0.00
3 <sup>rd</sup> Party funding - Funding into the Schemes from External Sources – including grants & contributions	£314,308.80
Expenditure within Schemes in year to date	-£81,839.71
Unplanned Adjustments from / (to) general reserves	£50,000.00
<b>Remaining Balance in Schemes Reserve at period end</b>	<b>£2,046,911.26</b>

Within the Remaining Balance, the PS Renewal Reserve, used to fund future schemes, currently holds £20,000 in balances.

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<sup>st</sup> July 2025

2. Overview – Forecast Position – Unforeseen Expenditure & Income  
 2:1 Forecast of Outturn affecting General Reserves at 31<sup>st</sup> 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 <sup>st</sup> March 2026
			£	£	£
<b>Income</b>	3	3,070,082			
• Rating Income	4		3,100		
• PSCA Income	5			-30,000	
• Contributions – Standby	6			-7,291	
• Consenting income & surface water fees	7		6,765		
• Other income incl insurance receipts	8		5,160		
• Other	9				
• Interest	10		15,000		
Use of plant or labour on Schemes	11	1,050			
• Use of labour/plant within schemes	12		4,495		
<b>Total Funds In</b>	13	3,071,132	34,520	-37,291	<b>3,068,361</b>
Maintenance costs for drains & PS etc	14	-606,477			
• Drains Maintenance costs incl stocks & contractors	15				
• PS electric	16			-3,000	
• PS Contractors / Consultants	17		9,500		
• PSCA Expenditure	18		1,577		
• Consenting costs	19			-3,825	
Supportive Costs	20	-1,975,083			
• DLO costs – wages & overtime	21		21,900		
• Direct Costs - consumables	22			-1,000	
• Admin costs incl postage	23			-1,000	
• Depot costs – renewals & premises	24		0		
• Consortium costs	25		40,000		
• Travelling costs incl car hire	26			-1,500	
• Plant & vehicle running costs	27			-5,000	
• Non-motorised plant	28			0	
• Small tools	29			-1,250	
• IT costs	30		4,000		
• Employment/Professional Advice	31		9,952		
• Insurances	32				
• Board expenses incl meetings	33			-1,200	
• Subscriptions	34			-200	
• Environmental & Biodiversity	35			-400	
• Loan interest costs	36		11,362		
<b>Balance sheet costs incl Assets &amp; Loans</b>	37	-257,843	7,668	-5,196	<b>-255,371</b>

Board funding to schemes	38	-243,000			-243,000
<b>Total Funds Out</b>	39	<b>-3,082,403</b>	<b>105,959</b>	<b>-23,571</b>	<b>-3,000,015</b>
Unplanned adjustment to / (from) Reserves to Schemes	40	0.00	0.00	-50,000.00	-50,000
<b>Surplus/(Deficit) for Year/period</b>	41	<b>-11,271</b>	<b>140,479</b>	<b>-110,862</b>	<b>18,346</b>
<b>Improvement in Surplus / (deficit) position</b>	42				<b>29,617</b>

2:2 Forecast of Surplus Cash Position at 31<sup>st</sup> March 2026

Surplus Cash Reserve Balance at 1 <sup>st</sup> April 2025	£1,002,801.91
Funds to be withheld for Plant Reserve at 1 <sup>st</sup> April 2025	£291,800.00
Funds to be held for Commuted Sum Reserve at 1 <sup>st</sup> April 2025	£2,640.00
<b>Total Cash reserves at 1<sup>st</sup> of April 2025</b>	<b>£1,297,241.91</b>
Expected Deficit position for the year to 31 <sup>st</sup> March 2026	-£11,271.00
Forecasted difference to Surplus / (deficit) position at 31 <sup>st</sup> March 2026	£29,617.00
<b>Forecasted Total Cash Reserve at 31<sup>st</sup> March 2026</b>	<b>£1,315,587.91</b>
Forecasted funds held in Plant Reserve at 31 <sup>st</sup> March 2026	-£111,968.49
Forecasted funds held in Reserves / Commuted Sums at 31 <sup>st</sup> March 2025	-£2,640.00
<b>Forecasted Surplus Cash Position at 31<sup>st</sup> March 2026</b>	<b>£1,200,979.42</b>
Predicted net operating costs for 2025/26 (costs less rating income)	£2,943,829.68
<i>Forecasted Surplus Cash as a % of 25/26 forecasted net operating costs</i>	<i>40.80%</i>

2:3 **"Total Cash Reserve"** (as above £1,315,587.91) relates to the funds held within the bank accounts not dedicated to Schemes or needed for immediate use on paying the Board's creditors.

Of these readily available monetary funds, we deduct any committed sums to other reserves such as the Plant Reserve or any Commuted Reserves or Capital Receipts Reserves to ascertain the "**Surplus Cash Position**".

It is the "**Surplus Cash Position**" (as above £1,200,979.42), that is available to the Board for use on unexpected or unbudgeted expenditure. It is this Reserve we aim to achieve a 30% balance based upon the net operating costs of the year.

Where the net operating costs increase in a period, the sum required to achieve a 30% surplus reserve also needs to increase.

## 2:4 Fixed Asset Future Movements

<i>Remaining Additions in the financial year as included in the estimates and or Plant reserves:</i>	<i>Asset Cost</i>	<i>Incl in Estimates</i>	<i>Funds to come from Plant Reserves</i>
<i>Asset description</i>			
Fuel management system - 3,000l tank for Orston depot	£5,480.00	£0.00	£5,480.00
Fuel management system funds remaining	£7,845.00	£0.00	7,845.00
Cancela Mulching Head	18,446.00	£0.00	£15,000.00
Energreen Self Propelled Flailmower	£256,750.00	£255,000.00	£0.00
Remaining of Small Tools budget £8k	£1,680.58	£1,680.58	£0.00
<b>Totals</b>	<b>£290,201.58</b>	<b>£256,680.58</b>	<b>£28,325.00</b>

<i>Remaining Disposals in the financial year as included in the estimates and or Plant reserves:</i>	<i>Asset Disposal Proceeds</i>	<i>Incl in Estimates</i>	<i>Funds to come from Plant Reserves</i>
<i>Asset description</i>			
Ifor Williams & hiab PLN7519	£0.00	£0.00	-£200.00
Tractor - CASE CVX (YN61 AZF)	£0.00	-£25,000.00	£0.00
Bomford B81-81 Flail Headcutter	£0.00	-£2,000.00	£0.00
<b>Totals</b>	<b>£0.00</b>	<b>(£27,000.00)</b>	<b>(£200.00)</b>

## 2:5 Future loan Position

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

<i>Scheme</i>	<i>Planned Loan amount</i>	<i>Term of Loan in Years</i>	<i>Interest Rate - estimated</i>
Cuckstool & Bulham Lane	£200,000	20	5.24%
Thurgaton Beck Alleviation Scheme	£228,000	20	5.24%
<b>Total</b>	<b>£428,000</b>		

## 2:6

### **Recommendations:**

- To approve the Forecast of Outturn Position to 31<sup>st</sup> 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 31<sup>st</sup> July 2029, with a possible two-year extension to 31<sup>st</sup> 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 program 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 program can be agreed and adapted.

The planned 2025/26 Internal Audit Program 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 Program is sufficient to ensure that the Board operate a sound system of internal control, and where so considered, approve the attached program.

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>
504465	Beckingham	£740,000	2015	20	2.93%	£441,545.11
<b>Total</b>						<b>£441,545.11</b>

## Appendix 2

### Trent Valley Internal Drainage Board

#### 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	Notes
<b>INCOME</b>					
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	730,466.00	3,088.82	730,466.00	733,554.82	
Special levies	2,231,710.00	0.00	1,115,855.00	1,115,855.00	
Rental, wayleaves & grazing income	1,435.00	(100.08)	443.00	342.92	Rental £300, £100 paid late 1/8; Wayleaves £42.92
Income from PSCAs	32,200.00	0.00	0.00	0.00	
Income from rechargeable works	0.00	0.00	0.00	0.00	
Income from consenting	9,500.00	6,538.84	2,177.00	8,715.84	Consent fees £1,951; Surface water fees £6,764.84
Income from recharge of disbursements	0.00	0.00	0.00	0.00	
Contributions to PS expenditure	0.00	0.00	0.00	0.00	
Contributions to other costs	10,971.00	(2,566.36)	2,836.00	269.64	Private mileage
Deferred income, commuted sums & contributions	0.00	0.00	0.00	0.00	
Other income	0.00	5,159.20	0.00	5,159.20	Insurance claim for Sturton Depot doors £3,540
Investment interest	53,800.00	4,863.60	13,450.00	18,313.60	NatWest Business Reserve £12,766.88; NatWest Direct Reserve £984.11; Santander £4,562.61
<b>TOTAL INCOME - not including absorption income</b>	<b>3,070,082.00</b>	<b>16,984.02</b>	<b>1,885,227.00</b>	<b>1,882,211.02</b>	
Absorption Income - offset to costs					
Own use of plant recharged (absorption) to Schemes	0.00	2,786.00	0.00	2,786.00	Use of own plant within schemes improves the General Surplus Cash Position of the Board
Own use of labour recharged (absorption) to Schemes	1,050.00	1,709.32	162.00	1,871.32	Use of own DLO labour within schemes improves the General Surplus Cash Position of the Board.
<b>TOTAL INCOME - including absorption income in schemes</b>	<b>3,071,132.00</b>	<b>21,479.34</b>	<b>1,865,389.00</b>	<b>1,886,868.34</b>	

**Trent Valley Internal Drainage Board**

**Variance to Estimates Report -**

	Whole Yr Estimate	31.07.25 Variance	31.07.25 Estimate	31.07.25 Actual	Notes
<b>EXPENDITURE</b>					
Where the expenditure variance is negative this shows that the expenditure is more than estimated for					
<b>MAINTENANCE &amp; DEVELOPMENT EXPENDITURE - EXTERNAL COSTS ONLY</b>					
The following expenditure is not related to Engineering Schemes					
Drain maintenance expenditure	101,455.00	1,612.94	15,701.00	14,088.06	{ Note: not shown: Absorbed costs £154,852
Pumping station expenditure	479,664.00	3,779.62	53,648.00	49,868.38	{ Stocks £1,240 under spent; Electricity under by £2,266
PSCA Recharge expenditure	1,577.00	344.00	344.00	0.00	{ External costs only. Note only - Absorbed costs of £1,689.44
Recharge expenditure	0.00	0.00	0.00	0.00	{ Budget External costs only. No other recharge works performed
Consenting time expenditure	23,781.00	(1,275.88)	7,949.00	9,224.88	{ Consenting costs - consultants costs and mileage
Disbursement Costs	0.00	0.00	0.00	0.00	
Cost of goods sold & stock variances	0.00	0.00	0.00	0.00	Stock variances
<b>TOTAL MAINTENANCE &amp; DEVELOPMENT EXPENDITURE</b>	<b>606,477.00</b>	<b>4,460.68</b>	<b>77,642.00</b>	<b>73,181.32</b>	
<b>SUPPORTIVE EXPENDITURE</b>					
DLO costs	801,276.00	22,716.40	209,145.00	186,428.60	Wages & Overtime plus Oncosts £21k lower, mainly due to lower overtime
Other direct expenses	2,250.00	(522.73)	611.00	1,133.73	Consumables £547 over spent
Environment Agency precept	185,634.00	0.00	92,817.00	92,817.00	
Support & establishment costs	959,132.00	22,843.71	295,313.00	272,469.29	{ Depot/office premises costs under £7.7k. Consortium costs under £15.9k . Travelling costs £1.5k over. Small tools £1.5k over, due to 5 pressure sensors purchased. IT Costs £1.5k over. Employ Advice £4.5k under.
Finance costs	26,191.00	(191.31)	7,332.00	7,523.31	{ Includes loan interest of £6,730.11
Depreciation costs	0.00	0.00	0.00	0.00	This is a non-monetary accounting adjustment.
Bad debt costs	0.00	0.00	0.00	0.00	
Biodiversity & environmental costs	600.00	(98.91)	163.00	261.91	Environmental consultant costs and Nature Partnership service level agreement
Pension Scheme costs	0.00	0.00	0.00	0.00	This is a non-cash accounting adjustment & is removed for estimate purposes
<b>TOTAL SUPPORTIVE EXPENDITURE</b>	<b>1,975,083.00</b>	<b>44,747.16</b>	<b>605,381.00</b>	<b>560,633.84</b>	
<b>TOTAL EXPENDITURE</b>	<b>2,581,560.00</b>	<b>49,207.84</b>	<b>683,023.00</b>	<b>633,815.16</b>	
	<b>489,572.00</b>	<b>70,687.18</b>	<b>1,182,366.00</b>	<b>1,253,053.18</b>	
<b>EXCEPTIONAL INCOME</b>	<b>0.00</b>	<b>2,083.33</b>	<b>0.00</b>	<b>2,083.33</b>	This is a non-monetary accounting adjustment
<b>INCOME OVER EXPENDITURE</b>	<b>489,572.00</b>	<b>72,770.51</b>	<b>1,182,366.00</b>	<b>1,255,136.51</b>	

**Trent Valley Internal Drainage Board**

**Variance to Estimates Report**

	<b>Whole Yr Estimate</b>	<b>31.07.25 Variance</b>	<b>31.07.25 Estimate</b>	<b>31.07.25 Actual</b>	
<b>INCOME OVER EXPENDITURE</b>	489,572.00	72,770.51	1,182,366.00	1,255,136.51	
<b>ADJUSTMENTS TO THE FINANCIAL STATEMENTS TO ADJUSTMENTS FOR NON MONETARY ITEMS</b>					
Remove the effects of Depreciation costs	0.00	0.00	0.00	0.00	This is a non-monetary accounting adjustment
Remove the effects of Profit on Disposal - exception income	0.00	(2,083.33)	0.00	(2,083.33)	This is a non-monetary accounting adjustment
Remove the effects of Pension scheme	0.00	0.00	0.00	0.00	This is a non-monetary accounting adjustment
	489,572.00	70,687.18	1,182,366.00	1,253,053.18	
<b>ADJUSTMENTS FOR BALANCE SHEET ENTRIES</b>					
<b>Adjustments for Reserves Movements</b>					
Add the intended transfer from Plant Renewals Fund	(156,000.00)	12,628.49	(126,000.00)	(113,371.51)	BS32 - Plant Reserve £250k plus £41,800 remaining
Plant/Vehicle net expenditure occurred in year - funded from Plant reserve	0.00	(8,335.00)	0.00	(8,335.00)	
Plant/Vehicle planned net expenditure not occurred in year - held over to Plant reserve	0.00	0.00	0.00	0.00	
	(156,000.00)	4,293.49	(126,000.00)	(121,706.51)	
<b>Fixed Asset Adjustments</b>					
<b>Motor additions</b>					
Toyota Proace Active 1.5D Van FV25 JYP PLN7452	18,000.00	(1,804.07)	18,000.00	16,195.93	28/04/2025
Toyota Proace Active 1.5D Van FV25 JYN PLN7453	18,000.00	(1,804.07)	18,000.00	16,195.93	28/04/2025
Toyota Proace Active 1.5D Van FV25 JYT PLN7454	18,000.00	(1,804.07)	18,000.00	16,195.93	28/04/2025
Toyota Proace Active 1.5D Van FV25 JYG PLN7455	18,000.00	(1,804.07)	18,000.00	16,195.93	28/04/2025
Toyota Proace Active 1.5D Van FV25 JYF PLN7456	18,000.00	(1,804.07)	18,000.00	16,195.93	28/04/2025
Toyota Proace Active 1.5D Van FV25 JYS PLN7457	18,000.00	(1,804.07)	18,000.00	16,195.93	28/04/2025
Toyota Proace Active 1.5D Van FV25 JYR PLN7458	18,000.00	(1,804.07)	18,000.00	16,195.93	28/04/2025
	126,000.00	(12,628.49)	126,000.00	113,371.51	BS51
<b>Vehicle disposals</b>					
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	BS52
<b>Plant additions</b>					
Stihl Brushcutter (Strimmer) PLN7965	0.00	830.00	0.00	830.00	Held in plant reserve £1k
Stihl Brushcutter (Strimmer) PLN7966	0.00	830.00	0.00	830.00	Held in plant reserve £1k
Fuel management system	0.00	0.00	0.00	0.00	
Fuel management system - 3,000l tank for Orston depot	0.00	0.00	0.00	0.00	Held in plant reserve £20k
Fuel Bowser 950L Single Axle trailer - Orston Depot PLN7946	0.00	6,675.00	0.00	6,675.00	
Cancela Mulching Head	0.00	0.00	0.00	0.00	Held in plant reserve £15k. £18,446
Emergreen Self Propelled Flailmower	255,000.00	0.00	0.00	0.00	Expected July £256,750
Grillo Climber 10 Ride On Mower PLN7947	10,000.00	300.00	10,000.00	10,300.00	25/04/2025
Stihl Chainsaw 16" PLN7948	714.71	0.00	714.71	714.71	01/04/2025
Stihl Chainsaw 16" PLN7949	714.71	0.00	714.71	714.71	01/04/2025
Storage Container 6ft PLN7918	1,880.00	0.00	1,880.00	1,880.00	01/04/2025
Stihl Brushcutter (Strimmer) PLN7967	830.00	0.00	830.00	830.00	13/06/2025
Stihl Brushcutter (Strimmer) PLN7968	830.00	0.00	830.00	830.00	13/06/2025
Stihl MS261 C-M Chainsaw 16" PLN7963	675.00	0.00	675.00	675.00	13/06/2025
Stihl MS261 C-M Chainsaw 16" PLN7964	675.00	0.00	675.00	675.00	13/06/2025
Tools Budget £8k balance	1,680.58	0.00	0.00		
	0.00	0.00	0.00		
	0.00	0.00	0.00		
	273,000.00	8,635.00	16,319.42	24,954.42	BS41
<b>Plant/Land disposals</b>					
Ifor Williams & hiab PLN7519	0.00	0.00	0.00	0.00	Held in plant reserve £200
Tractor - CASE CVX (YNS1 AZF)	(25,000.00)	0.00	0.00		
Bornford B81-81 Flail Headgecutter	(2,000.00)	0.00	0.00		
Elisia Atlia Ride on mower	(250.00)	(1,000.00)	(250.00)	(1,250.00)	17/06/2025
Foster Woodchipper trailer PLN7520	0.00	(416.66)	0.00	(416.66)	24/04/2025
Woodchipper PLN7937	0.00	(416.67)	0.00	(416.67)	24/04/2025
	(27,250.00)	(1,833.33)	(250.00)	(2,083.33)	BS42
<b>Loan Capital Adjustment</b>					
PWLB Loan repayments - Existing	35,958.00	0.20	17,848.00	17,848.20	
PWLB Loan repayments - Future	6,135.00	0.00	0.00	0.00	
	42,093.00	0.20	17,848.00	17,848.20	BS23
<b>Non I&amp;E (Costs) &amp; Income</b>					
	257,843.00	(1,533.13)	33,917.42	32,384.29	
<b>Variance at 31/07/2025</b>	231,729.00	72,220.31	1,148,448.58	1,220,668.89	
Planned Board Funding towards schemes	(243,000.00)	0.00	(243,000.00)	(243,000.00)	
<b>Surplus/(deficit) to be taken from General Reserves as at 31st July 2025</b>	(11,271.00)	72,220.31	905,448.58	977,668.89	
Additional Funds Required for Engineering Schemes to be taken from General Reserves	0.00	0.00	0.00	0.00	
Engineering Scheme funds transferred back to General Reserves	0.00	0.00	0.00	0.00	
<b>Surplus/(deficit) to be taken from General Reserves as at 31st July 2025</b>	(11,271.00)	72,220.31	905,448.58	977,668.89	

### Appendix 3

## **Trent Valley Internal Drainage Board**

### **Balance Sheet Report**

All Values are shown in Pound Sterling

Selected Period 4  
Current Year

ending 31/07/2025

## FIXED ASSETS

LAND & BUILDINGS	159,164.72
PUMPING STATIONS	1,418,433.76
PLANT & EQUIPMENT	892,362.92
MOTOR VEHICLES	<u>212,663.45</u>

159,164.72  
1,418,433.76  
867,408.50  
99,291.94

## **TOTAL FIXED ASSETS**

2,682,624.85

2,544,298.92

## **CURRENT ASSETS**

BANK ACCOUNT	4,054,526.36	3,224,922.87
STOCK	19,246.22	23,625.87
DEBTORS CONTROL ACCOUNT	228,536.08	96,450.31
OTHER DEBTORS	180,064.02	10,608.38
PREPAYMENTS		19,107.01

**TOTAL CURRENT ASSETS** 4,482,372.68 3,374,714.44

## **CURRENT LIABILITIES**

TRADE CREDITORS & SUPPLIER RETENTIONS	-221,331.78	-400,727.06
OTHER CREDITORS	-4.99	-3,093.87
ACCRAULS	-28,896.03	-107,962.91
VAT LIABILITY	53,488.16	65,514.42
PAYE CONTROLS	-14,554.49	-19,767.74
LOANS	-18,109.67	-35,957.87
DEFERRED INCOME & COMMUTED SUMS	<u>-120,958.00</u>	<u>-89,993.20</u>

**TOTAL CURRENT LIABILITIES** **-350,366.80** **-591,988.23**

**NET CURRENT ASSETS** 6,814,630.73 5,327,025.13

## LONG TERM LIABILITIES

PENSION PROVISION	-72,000.00	-72,000.00
LOANS DUE AFTER ONE YEAR	<u>-423,435.44</u>	<u>-423,435.44</u>

<b>TOTAL LONG TERM LIABILITIES</b>	<b><u>495,435.44</u></b>	<b><u>495,435.44</u></b>
	<b><u>6,319,195.29</u></b>	<b><u>4,831,589.69</u></b>

**RESERVES:**

**EARMARKED**

PLANT RESERVES	170,093.49	291,800.00
CAPITAL PROJECTS RESERVE	2,046,911.26	1,521,442.17
CAPITAL RECEIPTS	<u>2,640.00</u>	<u>2,640.00</u>
<b>TOTAL EARMARKED</b>	<b>2,219,644.75</b>	<b>1,815,882.17</b>

P & L RESERVES	1,533,965.18	814,768.92
CURRENT PERIOD SURPLUS / (DEFICIT)	<u>1,487,605.60</u>	<u>1,122,958.84</u>
<b>TOTAL UN-EARMARKED</b>	<b>3,021,570.78</b>	<b>1,937,727.76</b>

**NON-DISTRIBUTABLE**

REVALUATION RESERVES	1,149,979.76	1,149,979.76
PENSION RESERVES	<u>-72,000.00</u>	<u>-72,000.00</u>
<b>TOTAL NON-DISTRIBUTABLE</b>	<b><u>1,077,979.76</u></b>	

**TOTAL RESERVES** 6,319,195.29 4,831,589.69

**Appendix 4****Internal Drainage Boards – Audit Programme****Internal Audit Year 2025/26****Name of Board: Trent Valley Internal Drainage Board****Governance**

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

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

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.

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

**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.

Name of Document	Date document produced	End of Financial Year document
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

Description		
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.

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	
------------------	--

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

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

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

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

<b>Name of Aged Creditor</b>	<b>Date of invoice</b>	<b>Amount</b>	<b>Action being taken</b>

**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

<b>Name of Debtor</b>	
<b>Date of Invoice</b>	

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

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

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

<b>Name of Aged Debtor</b>	<b>Date of invoice</b>	<b>Amount</b>	<b>Action being taken</b>

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.

<b>Month and Year</b>								

**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

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

**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.

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

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 Trent Valley Internal Drainage Board on 25th September 2025

Trans Date	Account	Narrative	Payment Value	Notes
			£	
23/05/2025	Pension Fund	Pension & Unison	7,228.12	
27/05/2025	Pension Fund	NEST	1,994.47	
27/05/2025	Bassetlaw District Council	PP/BASS001	586.00	Business Rates for workshop at Sturton-le-Steeple
28/05/2025	Allstar Business Solutions Ltd	PP/ALLS001	824.69	Fuel
02/06/2025	Public Works Loan Board	PWLB PW504465	24,578.31	Loan Repayment
04/06/2025	Total Energies	PP/TOTG001	1,334.02	Electricity for pumping stations
04/06/2025	Total Energies	PP/TOTG001	863.16	Electricity for pumping stations
04/06/2025	Total Energies	PP/TOTG001	2,336.23	Electricity for pumping stations
04/06/2025	Total Energies	PP/TOTG001	1,294.02	Electricity for pumping stations
04/06/2025	Total Energies	PP/TOTG001	2,269.79	Electricity for pumping stations
04/06/2025	Total Energies	PP/TOTG001	719.57	Electricity for pumping stations
05/06/2025	Newark and Sherwood District Council	PP/NSDC001	1,359.60	Rent
12/06/2025	P.A.Y.E.	PAYE Month 2	13,898.35	
12/06/2025	Comprehensive Fire and Security Solutions Ltd	PP/COMP001	1,896.00	Fire extinguisher service
12/06/2025	Cupit Plant Hire Ltd	PP/CUPI001	1,020.00	Aggregate
12/06/2025	Redacted	PP/DARL002	25,002.00	Compensation for reforming Bulham Lane Drain
12/06/2025	T.C Harrison JCB	PP/HARR001	589.20	Monthly service contracts
12/06/2025	Hastel Limited	PP/HAST001	1,738.50	Pressure Monitor
12/06/2025	Hutchinson Engineer Services Ltd	PP/HUTC001	639.30	Pins and top hats for buckets
12/06/2025	Irelands Farm Machinery Ltd	PP/IREL001	3,049.29	Plant repairs
12/06/2025	Konica Minolta Business Solutions (UK) Ltd	PP/KONM001	557.68	Printer and copier
12/06/2025	Lindsey Marsh Drainage Board	PP/LMDB001	57,693.39	Recharges
12/06/2025			561.16	Rates overpayment refund
12/06/2025	Sunbelt Rentals Ltd	PP/SUN001	859.00	Hire of mini digger
12/06/2025	Total Energies	PP/TOTG001	502.42	Electricity for pumping stations
12/06/2025	Total Energies	PP/TOTG001	2,320.50	Electricity for pumping stations
12/06/2025	Total Energies	PP/TOTG001	1,943.53	Electricity for pumping stations
12/06/2025	Total Energies	PP/TOTG001	1,212.97	Electricity for pumping stations
12/06/2025	Allstar Business Solutions Ltd	PP/ALLS001	1,212.97	Fuel
16/06/2025	A & V Squires Plant Co Ltd	PP/SQUI001	71,232.00	Soil removal works at Sutton-on-Trent
19/06/2025	Net Wages	Wages Week 11	28,533.97	
19/06/2025	Net Wages	Salary Month 3	5,940.41	
20/06/2025	Pension Fund	Pension & Unison	7,268.21	
20/06/2025	ARCO Limited	PP/ARCO001	639.65	PPE
20/06/2025	Inter-Lec Ltd	PP/INTL001	1,440.00	Laneham House Electrical Inspection and Repairs
20/06/2025	NCC Pension Fund	PP/NCCP001	1,176.00	
20/06/2025	Woldmarsh Producers Ltd	PP/WOLD001	1,345.11	Plant repairs
25/06/2025	Bassetlaw District Council	PP/BASS001	586.00	Business Rates for workshop at Sturton-le-Steeple
26/06/2025	Pension Fund	NEST	2,221.57	
27/06/2025	Credit Cards	IAT	582.26	
30/06/2025	Elite Signs Ltd	PP/ELIT0001	1,210.20	Vinyl Liveries
30/06/2025	Inter-Lec Ltd	PP/INTL001	3,336.00	Installation of outside light and camera at Orston Depot
30/06/2025	Lindsey Marsh Drainage Board	PP/LMDB001	53,252.20	Recharges
30/06/2025	Sharmans Agricultural Ltd - Grantham	PP/SHAR002	1,229.83	Plant repairs

30/06/2025	L A Sharpe Limited	PP/SHAR004	2,184.00	Further feasibility studies
30/06/2025	A & V Squires Plant Co Ltd	PP/SQU001	1,877.15	Aggregate, movement of plant
30/06/2025	Tanvic Group Ltd	PP/TANV002	2,674.00	Plant tyres
30/06/2025	Total Energies	PP/TOTG001	19,971.64	Electricity for pumping stations
30/06/2025	Environment Agency	PP/ENVA001	46,408.50	Flood and Coastal Erosion Risk Management Levy
30/06/2025	Allstar Business Solutions Ltd	PP/ALLS001	568.05	Fuel
03/07/2025	P.A.Y.E.	Class 1ANIC BIK 24	650.95	
03/07/2025	Total Energies	PP/TOTG001	1,116.00	Electricity for pumping stations
03/07/2025	Total Energies	PP/TOTG001	883.71	Electricity for pumping stations
03/07/2025	Total Energies	PP/TOTG001	1,827.53	Electricity for pumping stations
03/07/2025	Total Energies	PP/TOTG001	825.80	Electricity for pumping stations
03/07/2025	Total Energies	PP/TOTG001	2,326.61	Electricity for pumping stations
03/07/2025	Total Energies	PP/TOTG001	2,414.99	Electricity for pumping stations
03/07/2025	Total Energies	PP/TOTG001	1,535.20	Electricity for pumping stations
03/07/2025	Total Energies	PP/TOTG001	734.36	Electricity for pumping stations
07/07/2025	Newark and Sherwood District Council	PP/NSDC001	3,662.23	Rent, postage, catering, room booking
10/07/2025	P.A.Y.E.	PAYE Month 3	14,562.21	
11/07/2025	██████████	PP/ARDE002	11,068.45	Contractor - culverting works
11/07/2025	Environment Agency	PP/ENVA001	46,408.50	Flood and Coastal Erosion Risk Management Levy
14/07/2025	Allstar Business Solutions Ltd	PP/ALLS001	1,639.09	Fuel
17/07/2025	Net Wages	Salaries Month 4	5,865.29	
17/07/2025	Net Wages	Wages Week 15	29,478.01	
18/07/2025	AIM Electrical Services Ltd	PP/AIME001	885.28	Repairs to weed screen
18/07/2025	Besa Property Services Ltd	PP/BESA001	1,458.00	Health and Safety
18/07/2025	North Lincs Engineering Limited	PP/NORT004	8,292.74	Pump repairs
18/07/2025	Tanvic Group Ltd	PP/TANV002	1,320.00	Plant tyres
21/07/2025	Woldmarsh Producers Ltd	PP/WOLD001	2,502.89	Gas oil
21/07/2025	Pension Fund	Nest	2,273.88	
23/07/2025	Pension Fund	Pension & Unison	7,361.72	
25/07/2025	Bassetlaw District Council	PP/BASS001	586.00	Business Rates for workshop at Sturton-le-Steeple
28/07/2025	Allstar Business Solutions Ltd	PP/ALLS001	929.37	Fuel
28/07/2025	Credit Cards	IAT	1,375.38	
29/07/2025	AIM Electrical Services Ltd	PP/AIME001	8,583.58	Weed screen repairs
29/07/2025	Farmstar Ltd	PP/FARM001	7,177.37	Plant service
29/07/2025	T.C Harrison JCB	PP/HARR001	589.20	Monthly service contracts
29/07/2025	Irelands Farm Machinery Ltd	PP/IREL001	1,688.63	Plant repairs
29/07/2025	Lindsey Marsh Drainage Board	PP/LMDB001	48,120.36	Recharges
29/07/2025	NCC Pension Fund	PP/NCCP001	1,220.26	
29/07/2025	North Lincs Engineering Limited	PP/NORT004	2,400.00	Pump repairs
29/07/2025	Sharmans Agricultural Ltd - Grantham	PP/SHAR002	1,071.92	Plant repairs
29/07/2025	Eco Power Civil Engineers	PP/WEST001	35,464.74	Materials, shutter and concrete or cast kiosk formation
30/07/2025	AB Trailer Solutions	PP/ABTS001	1,440.00	Trailer repairs
04/08/2025	Combine Fabs Ltd	PP/COMB001	1,818.00	Repairs to weed buckets
04/08/2025	Redacted	PP/DARL002	1,132.46	Compensation
04/08/2025	HM Tree Care Fencing & Groundworks	PP/HMTR001	1,950.00	Emergency works to remove fallen tree
04/08/2025	Mastenbroek Ltd	PP/MAST001	9,805.58	Weed basket and Herder Parts
04/08/2025	J.R Mowers	PP/MOWE001	6,002.89	New chainsaws and brushcutters
04/08/2025	Northgate Vehicle Hire	PP/NORT007	1,693.26	Van hire
04/08/2025	Schneider Electric Systems UK Limited	PP/SCHN001	2,259.63	Telemetry support charges
05/08/2025	Newark and Sherwood District Council	PP/NSDC001	1,359.60	Rent

05/08/2025	Total Energies	PP/TOTG001	1,037.41	Electricity for pumping stations
05/08/2025	Total Energies	PP/TOTG001	863.92	Electricity for pumping stations
05/08/2025	Total Energies	PP/TOTG001	1,775.24	Electricity for pumping stations
05/08/2025	Total Energies	PP/TOTG001	730.03	Electricity for pumping stations
05/08/2025	Total Energies	PP/TOTG001	2,329.65	Electricity for pumping stations
05/08/2025	Total Energies	PP/TOTG001	2,525.39	Electricity for pumping stations
05/08/2025	Total Energies	PP/TOTG001	1,048.75	Electricity for pumping stations
05/08/2025	Total Energies	PP/TOTG001	723.08	Electricity for pumping stations
08/08/2025	P.A.Y.E.	PAYE Month 4	14,554.49	
08/08/2025	T.C Harrison JCB	PP/HARR001	533.00	Plant repairs
08/08/2025	Irelands Farm Machinery Ltd	PP/IREL001	1,640.97	Plant repairs
08/08/2025	Total Energies	PP/TOTG001	8,332.14	Electricity for pumping stations
12/08/2025	Allstar Business Solutions Ltd	PP/ALLS001	1,242.03	Fuel
14/08/2025	North Lincs Engineering Ltd	PP/NLEN003	32,428.28	Pump refurb
14/08/2025	Net Wages	Wages Week 19	43,286.51	
18/08/2025	Newark and Sherwood District Council	PP/NSDC001	646.21	Services
20/08/2025	Woldmarsh Producers Ltd	PP/WOLD001	6,740.32	Fuel
21/08/2025	Net Wages	Salaries Month 5	5,706.51	
26/08/2025	Bassetlaw District Council	PP/BASS001	586.00	Rates
28/08/2025	Allstar Business Solutions Ltd	PP/ALLS001	1,717.07	Fuel
02/09/2025	Combine Fabs Ltd	PP/COMB001	1,314.00	Repairs to weed bucket
02/09/2025	Engineering and Hire Ltd	PP/ENHI001	576.00	Flail repairs
02/09/2025	T.C Harrison JCB	PP/HARR001	1,058.46	Plant repairs
02/09/2025	Irelands Farm Machinery Ltd	PP/IREL001	260,100.00	Energreen Alpha 9.7m self propelled flail mower
02/09/2025	Masterbrook Ltd	PP/MAST001	10,736.74	Weed basket / herder parts
02/09/2025	Northgate Vehicle Hire	PP/NORT007	563.43	Van hire
02/09/2025	Nottinghamshire Wildlife Trust	PP/NWIL001	1,000.00	Water vole recovery / mink eradication programme
02/09/2025	Wilkin Chapman Rollits LLP	PP/WILK002	829.80	Professional services
03/09/2025	Pension Fund	Pension & Unison	9,502.29	
<b>Total</b>			<b>1,113,648.38</b>	

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





# 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 15<sup>th</sup> 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 15<sup>th</sup> February), enabling those Councils paying Special Levy to be notified by 15<sup>th</sup> February each year of the amount payable for the forthcoming financial year commencing 1<sup>st</sup> 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 costs<sup>1</sup>.

### 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.

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<sup>1</sup> 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	