

Doncaster East Internal Drainage Board

Minutes of a Meeting of the Board held at the Hex Connect Conference Centre, Yorkshire Wildlife Park, on Friday, 19th September 2025, commencing at 10.00 a.m.

Elected

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

* *Present*

Appointed by the City of Doncaster Council

- * Mr C. Crowe
- Cllr M. Houlbrook
- * Cllr K. Hughes
- * Mr C. McGuinness (Chairman)
- Ms H. Norford
- Mr M. Oldknow (Vice-Chairman)
- * Mr A. Porter
- Vacancy

Officers

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

The Chairman welcomed new member Cllr K. Hughes to the meeting.

2025.58 APOLOGIES

Apologies for absence were received from Mr M. Oldknow and Cllr M. Houlbrook.

2025.59 DECLARATIONS OF INTEREST

Mr A. Porter declared an interest in Agenda item 18 (Minute 2025.75) and would leave the meeting prior to discussion of this item.

Cllr K. Hughes also declared an interest and asked members if they were content for him to remain in the meeting as an observer whilst this matter was discussed, stating that he would seek advice from the Council on whether he was able to participate in future discussions.

2025.60 NOTIFICATION OF ITEMS OF ANY OTHER BUSINESS

None.

2025.61 BOARD MINUTES

RESOLVED

That the minutes of the meeting of the Board held on 27th June 2025 be confirmed as a correct record.

2025.62 MATTERS ARISING

- (a) Minute 2025.41, Page 3 - Consortium Committee (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:

- (i) Funding and Financial Review: To analyse IDB funding mechanisms, operational costs, and financial pressures over the past decade, and explore future funding options.
- (ii) Benefit Evaluation: To assess the economic and social value of IDBs' work, both locally and nationally.
- (iii) 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.

The Chairman expressed concern that the responsibility for watercourses could be transferred locally with the financial liability ending up with the local taxpayer. He reiterated that £1.4M of the £4M had been rolled over from the old programme. He queried whether local councils would be involved in the review. Mr A. Porter stated that he had not heard anything. Officers confirmed that the completed IDB1 forms were circulated to the special levy paying authorities.

RECEIVED

(b) Minute 2025.49, Page 6 - Operations

Officers updated on the following in response to Mr M. Brooke:

- Dutch Drain (Minute 2025.49) - regarding the slip, a site survey was due to be undertaken on 3rd October and the Board's contractors were aware.
- Junction 4 Motor Park abstraction licence - reported to the Environment Agency as the body responsible for issuing abstraction licences. The pump had been removed and the bank repaired on the Board maintained Westmoor Drain.

Mr M. Brooke reported that he had met with Mr L. Pitcher (M.P. for Doncaster East and the Isle of Axholme, and Chairman of the Flood and Drought All-Party Parliamentary Group) and discussed drainage and public sector cooperation agreements (PSCA). The Chief Executive had also met with Mr Pitcher along with two regional representatives from the National Farmers' Union to discuss the PSCA and was due to follow this up shortly. The M.P.s support in implementing a simple agreement to enable the Board to undertake some main river maintenance would be welcome.

Mr R. Durdy understood that Mrs S. Jameson (M.P. for Doncaster Central) had visited Tickhill to view the River Torne and seemed very pro-active and keen to be involved.

The Chief Executive had also received a complaint from Mrs J. White (M.P. for Bassetlaw) regarding lack of main river maintenance. Officers would be responding to this to clarify that this was the responsibility of the Environment Agency and that there was no PSCA in place for the Board to undertake any work.

It was noted that the LM Board had received notification from the EA that maintenance would be withdrawn on several main rivers in it's area and he understood that this was also the case in the Somerset Levels area. This had been done without prior consultation and future maintenance was uncertain as landowners were still not able to undertake the maintenance without consent.

The Chairman referred to the Environment Agency's Safety, Health, Environmental and Wellbeing Code of Practice (SHEW CoP) which set out the requirements for all contractors and with which the Board would need to comply under the current PSCA.

The Chairman expressed his disappointment that IDBs were once again being scrutinised yet there was no focus on the Environment Agency despite long-standing concerns about the state of the main rivers.

Mr M. Brooke complimented the work undertaken by the EA on Low Suction Drain but stated that nothing had been done on the North Idle section. Work was still required from Waterton back to the bridge as the West Moor water could not get away. Mr Brooke had raised this with the M.P. and posed the question to the Chief Executive of ADA as to whether the Board should withhold the precept. The Chairman emphasised that the precept should be spent in the local area.

The Chief Executive confirmed that currently a permit would be required from the EA to carry out any work on a main river.

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(c) Minute 2025.52 (d), Page 10 - Planning, Consenting and Enforcement Issues - Stainforth Drain, Stainforth

The Senior Engineer confirmed that the matter had been referred to the Environment Agency and the City of Doncaster Council Pollution Team to enquire what action could be taken by them to resolve the situation. A response was awaited. Mr A. Porter agreed to chase this up with the pollution team; the Board's Senior Engineer to send him a copy of the letter sent to the council and to copy in Cllr K. Hughes who offered his support in engaging with the landowner.

The Chairman explained that some 8/9 years ago the Board had cleared the drain on the basis that the council would put certain measures in place. The Senior Engineer confirmed that two consents had been issued by the Board in 2014 when the watercourse was diverted. He reported that testing of the water from upstream to the pumping station would cost in the region of £10,000 (between £500 and £1,000 per test). If this was undertaken, at least Officers would know what they were dealing with.

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2025.63 CONSERVATION ADVISORY GROUP

The Consortium's Conservation Advisory Group had attended a site visit to Furrowland Ltd on 17th September 2025 to view the biomass plant. A tour of the site had included the woodchip gasification plant, wind turbines and solar panels. The solar panels on the site produced around 200kw/h of electricity and consumed around 50kw/h to run, and a further 500kw/h was produced by the wind turbines. It had been an extremely interesting and informative visit, however, Officers reported that for the Board, although solar would be cheaper to install than wind turbines, there would be minimal benefit. Officers would continue to monitor.

Options for preventing the spread of invasive non-native species were also considered, a further report would be made under agenda item 12 (Minute 2025.69).

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2025.64 HEALTH, SAFETY AND WELFARE

The Senior Operations Manager reported that three incidents had been reported across the Consortium since the last Board meeting, none of which were in the DE area.

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

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2025.65 OPERATIONS

The Senior Operations Manager presented the attached report.

Mr M. Brooke queried why the Board's contractors were focussed on the Elmhirst area when there were landowners in the Hatfield area waiting to get crops back in. He understood that one of the contractors was also undertaking work for the EA and feared this may put back the Board's works programme. Officers agreed to discuss this with the contractor. Mr I. Dixon queried the low percentage of work completed, especially as crops were off early this year.

Regarding winter works, a quotation had been received from the Board's contractors and a breakdown of these costs was awaited.

Mr M. Brooke referred to an area at Candy Farm (Soke Dyke, west side of the culvert) and asked whether a flap could be installed to control the water coming through and restrict the flow to Candy Farm. The Senior Engineer suggested restricting it the other way and agreed to discuss options with Mr Brooke after the meeting.

The Chairman queried the high pump run hours at Low Ellers.

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2025.66 PUMPING STATION STATUS

Officers presented the attached report.

Pump Number 3 had been installed at Low Ellers, and orders had been placed for repairs to Pump Number 2 at Elmhirst (£7,733.20), refurbishment of the automatic weedscreen cleaner at Kilham Farm, and repairs to the automatic weedscreen cleaner at Balby Carr (£11,296.93).

It was noted that the pumping station emergency repair budget for 2025/26 was currently £118,427.08 and costs to date totalled £171,291.80 although some of this was due to be recharged.

RESOLVED

- (a) That the Officers report be noted.
- (a) That £50,000 be transferred from the pumping station renewal reserve fund to cover emergency repair costs to the end of this financial year.

2025.67 ENGINEERING REPORT

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

	<i>Feasibility</i>	<i>Delivery</i>
Newington Pumping Station - pump and panel replacement		Completed
Huxterwell Drain Improvements		Completed
Cadmans Emergency Repairs		2025/26
Huxterwell Pumping Station - weedscreen cleaner install (from Parsons Carr)		2025/26
Severn Arches Pumping Station - replacement control panel		2025/26
Middle Drain (Tickhill) Improvements		2025/26
Kilham Farm to Candy Farm Reforming		2025/26
Water Level Monitoring Sites		2025/26
Elmhirst and New Zealand Pumping Stations - refurbishment (modelling)	2025/26	
Park Drain Pumping Station - refurbishment	2025/26	2027/28
Low Ellers Pumping Station - refurbishment	2027/28	
Balby Carr Pumping Station - refurbishment	2027/28	

Park Drain and Balby Carr pumping stations had been added to the list above as repair costs were escalating and it would be sensible to bring forward the refurbishment.

Mr M. Brooke queried where the spoil would be put when the drains were reformed. The Senior Engineer confirmed that this would be discussed with the landowners and provision had been made in the cost for compensation to be paid.

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

- Blaxton Quarry Pumping Station Refurbishment
- High Level South (Askern's Drain) Pumping Station Refurbishment
- Medge Hall Pumping Station Refurbishment

The Senior Engineer referred to paragraph 1:1:4 of the attached report and stated that an allocation had been made for Park Drain Pumping Station refurbishment.

Further review of the following small works and projects would also be undertaken to ascertain what was required, prioritise, and incorporate into the programme:

- Wood and Ealand Common Drain Study
- Boating Dyke Study
- Great Black Lane Tickhill Drainage Scheme Study
- North Idle Drain Improvements
- Land adjacent Yorkshire Wildlife Trust flooding
- Improvements to outfall section of New Drain at Newington Pumping Station

The Senior Engineer referred to Item 2:1:1 (Cadmans Pumping Station), reporting that new pumps had been ordered as it was more cost-effective to replace than repair. As this had also been the case at South Thorne Bank, Kilham Farm, Torne Bridge, and Franklins pumping stations (see 1:1:6), the refurbishment date for these stations had been adjusted to 2032/33.

In response to Mr M. Brooke, the Senior Engineer confirmed that all stations were required to be fish and eel compliant by 2035; any derogations would expire by that time.

RESOLVED

- (a) That the attached report and above be noted.
- (b) That refurbishment works at Cadmans, South Thorne Bank, Kilham Farm, Torne Bridge and Franklins Pumping Stations be deferred until 2032/2033.

2025.68 PLANNING, CONSENTING AND ENFORCEMENT ISSUES

(a) Planning Applications

Officers presented a report detailing eight planning applications where comments relating to surface water drainage had been made and updated on the following large scale projects:

(i) Tween Bridge Solar Farm

Officers were liaising with the developers regarding a Statement of Common Ground and Protective Provisions.

Cllr K. Hughes reported that at a recent Council meeting it had been agreed to curtail this and look for alternative sites. The Senior Engineer understood that the initial application had been withdrawn and a further application resubmitted on 25th August but details were not yet available.

(ii) Warren Solar Farm

This was still in the early stages but Officers had submitted comments to the Planning Department.

Members expressed concerned about the runoff and drainage from the proposed solar farm sites as well as the ongoing maintenance of the sites which could affect access and the maintenance of watercourses. Mr M. Brooke reported that there were 30,000 acres being considered for solar farms across 15 miles, with 7,000 acres of Grade 2 agricultural land being taken out of production.

(iii) Kelsey Gardens Residential Development

The development was progressing and an application had been received for surface water discharge to Severn Arches pumping station. A surface water development charge of £274,448.79 had been agreed and would be used for work at the pumping station or elsewhere within the catchment.

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(b) Byelaw Consent - Mother Drain, Balby Carr Bank

Application had been made by Northern Power Grid for a high voltage cable crossing of the Board maintained Mother Drain at Balby Carr Bank, Doncaster, using an open cut method. The proposed new cable route would replace an existing overhead power line which currently presented a hazard for the Board when undertaking maintenance of the watercourse further upstream on Balby Drain.

The Board's usual requirement for a cable crossing was for this to be undertaken using hydraulic directional drilling or similar trenchless method, however, in this instance, the size and nature of the cable together with restrictions on the site, meant that this would not be practical. Officers had consulted on the application, setting out the Board's requirements with regard to the work and any environmental surveys.

RESOLVED

That consent be granted for a high voltage cable crossing of the Board maintained Mother Drain at Balby Carr at a minimum depth of 1.5 metres below hard bed level with the installation of a concrete canvas lining to the banks and bed the watercourse, and subject to all work being undertaken to the specification and satisfaction of the Board's Officers.

(c) Section 23 Consents

Consent had been granted under delegated authority for the installation of an outfall structure on land to the west of Bankwood Lane in the parish of Rossington (national grid reference 460527 399025).

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2025.69 ENVIRONMENTAL MATTERS

The attached report was presented for information and Officers updated on biological recording. In response to Mr N. Williams, the Senior Engineer reported that biological records were input onto the national records database.

The Senior Operations Manager confirmed that water fern at Hatfield had been sprayed to control the spread.

RECEIVED

2025.70 FINANCE

The attached detailed report had been circulated prior to the meeting.

The Finance Manager reported the cash position at 31st July 2025 as £1,742,548.24 with Lloyds Bank with a further £500,000 invested in fixed term deposits with the Skipton Building Society following approval from the Chairman and Vice-Chairman.

Eight loans remained outstanding in the sum of £196,662.08 (detailed in Appendix 1).

The attached Management Accounts for the period up to 31st July 2025 (Appendix 2) showed income of £778,474.62 and expenditure of £371,903.58.

At the financial year end, the Finance Manager expected the surplus cash position to be 36.43% (after deduction of the commuted sum, plant and schemes reserves).

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.

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

It was noted that the pickup (WN19 LGY) would be advertised for sale by tender shortly.

The Chairman referred to a letter from the Environment Agency in response to his query regarding allocation of the Storm Recovery and Asset Improvement Fund Tranches 1 and 2, reiterating his concern that a large proportion of this had been awarded for work on main rivers when the fund had been set up to assist IDBs.

RESOLVED

- (a) That the re-investment of £250,000 into a six-month fixed-term deposit with Skipton Building Society be approved retrospectively.
- (b) That the investment of a further £250,000 into a six-month fixed-term deposit with Skipton Building Society be approved retrospectively.
- (c) That delegated authority be granted to the Chairman and Vice-Chairman to approve re-investment of the above fixed-term deposits upon their maturity, if the Board had sufficient cash-flow.
- (d) That the loan position be noted.
- (e) That the Budgetary Management Accounts (Appendix 2), including Balance Sheet (Appendix 3), for the period to 31st July 2025 be approved.
- (f) That members were satisfied with the independence of the internal auditor and proposed audit programme.
- (g) That the attached Schedule of Payments over £500 totalling £755,412.82 be approved (Appendix 5).

2025.71 DRAINAGE RATES AND SPECIAL LEVIES

The total amount outstanding in respect of drainage rates and special levies at 31st August 2025 was £593,154.61. The collection rate was similar to previous years at 53.26%.

Of the £294.31 outstanding from the 2024/25, £173.14 had been collected.

RECEIVED

2025.72 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.

In response to Mr C. Crowe, Officers agreed to forward an electronic copy of the Financial Regulations to him.

RESOLVED

That the attached Financial Regulations be approved.

2025.73 ENVIRONMENT AGENCY AND PARTNERSHIP MATTERS

(a) Public Sector Cooperation Agreement (PSCA) Works

Officers reported that the following update had been received from the Environment Agency in relation to work usually undertaken under the PSCA in the Board's area:

North Idle Drain	EA to deliver.
Diggin Dyke	Will not be delivered in 2025. Review 2026.
Harworth Sewer	Will not be delivered in 2025. Review 2026.
Low Bank Suction Drain	EA to deliver.
River Torne Soak Drain, Candy Farm	Will not be delivered in 2025. Review 2026.
River Torne Soak Drain, Tunnel Pits	Will not be delivered in 2025. Review 2026.
Woodhouse Sewer	Will not be delivered in 2025. Review 2026.
River Torne, Auckley Bridge - Toad Holes Lane Bridge	EA to deliver.
River Torne, Tickhill - A1	EA to deliver.

RECEIVED

(b) Liaison with the EA

Mr M. Brooke referred to the last ADA Branch meeting where he had highlighted his concerns on the proposed rationalisation of assets. He had highlighted the poor state of Dirtiness Pumping Station and receiving watercourse. The EA had assured him that people would be consulted about the rationalisation but nothing had been forthcoming so far. The Chairman reassured him that the Board would make it clear that proper consultation must take place with all those landowners affected as soon as details of the proposed rationalisation were available from the EA.

Mr P. Cornish reported that £4M had initially been included within the Keadby Pumping Station scheme for channel conveyance, however, this did not fit with the current rules, e.g. funding for revenue work was stopped.

The Senior Engineer confirmed that the Strategic Outline Case had been delayed. Mr C. Crowe confirmed that the Coal Authority had been involved in the beginning but had heard nothing for some time. The Senior Engineer reported that modelling tests had been done but the project had not progressed to the next stage (SOC). He would review the modelling outputs and liaise with the EA regarding progress. The Chief Executive stated that he would have expected consultation with the landowners to be undertaken prior to testing to ensure local knowledge was captured and fed into the model.

RECEIVED

2025.74 CORPORATE SERVICES UPDATE

The Corporate Services Manager presented an update on projects relating to business efficiency and compliance. It was noted that roll out of electronic working to contractors would take place following the addition of a data processing clause to their contract. This would allow the contractors to access electronic job cards, mark their progress and record environmental sightings and any issues, giving the Operations Manager better and more up to date visibility of maintenance operations. Training on the use of the system and the GDPR requirements would be given.

It was noted that Officers were liaising with landowners adjoining High Levels South (Askerns) Pumping Station regarding the purchase of additional land to enable the construction of a weed dump area. The purchase of the land would be funded by the Mining Remediation Authority.

During the ongoing review of Board owned land, it had come to light that the Board had in 2017 resolved to sell an area of land off Short Field Lane, Bessacarr, and this had not been progressed. A site visit had been undertaken and some work was required to delineate the boundary before the sale could be considered.

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.

Mr N.V. Williams highlighted other biosecurity risks such as Strangles, an equine disease, which could potentially be passed between premises. A discussion would need to be held with the contractors to see how best to minimise the risk of contamination between sites.

Updates on insurance claims and renewals, Subject Access Requests, Freedom of Information/Environmental Information requests, queries/complaints and staffing were presented. Following a discussion regarding requests for information under the Freedom of Information Act and Environmental Information Regulations, members expressed concern about providing information which would be used for commercial gain. The Chief Executive would raise this matter with ADA as it was something that affected all drainage boards.

The annual EA/IDB Liaison Meeting of ADA Trent Branch was due to be held on the 19th November 2025 and Members were encouraged to attend.

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 members note progress with ongoing projects, governance and insurance matters.
- (b) That delegated authority be given to the Chairman to approve the purchase of land at High Levels South Pumping Station, to be funded by the Mining Remediation Authority.
- (c) That a battery-operated pressure washer be purchased for staff to be used where invasive non-native species were present, that the Senior Operations Manager liaise with the contractors to ensure they were complying with the Board's policy, and that Officers report back on a more permanent solution.
- (d) That the closing date for receipt of nomination papers be noted.

2025.75 PARKS DRAIN SLIP

Mr A. Porter left the meeting. Cllr K. Hughs remained in the meeting but did not take part in the discussion and would seek advice from the Council's Governance Team on his involvement in this issue.

Due to the confidential nature of the business being discussed, details of this item are recorded on pink paper.

2025.76 ANY OTHER BUSINESS

Mr M. Brooke reported that he would be providing Officers with a list of agricultural land not currently rated.

Mr M. Brooke reported a 500% increase in traffic along Sandtoft Road carrying hundreds of tons of lumber and trees to the compost and woodchip plant which was putting great pressure on the road and adjacent watercourse causing serious slips. He stated that the Board should not be paying to repair the slips. The Senior Operations Manager highlighted that the 7.5 ton weight limit for the road could be exceeded for access and egress. The Chief Executive suggested that a practical solution to this would be a partnership scheme and Officers would investigate and report back.

RECEIVED

CHAIRMAN

FOR MEMBERS' INFORMATION ONLY

DONCASTER EAST INTERNAL DRAINAGE BOARD	File Ref:	Agenda Item: 8
Meeting: Board Meeting Date: 19th September 2025	Subject: OPERATIONS	

1. Summer Maintenance Works

- 1:1 At the time of writing this report 37% of the flailing and 35% of the weedcutting work has been completed. Discussions with the Board's contractors have suggested that progress to date is as expected and that there are no concerns regarding completion of the full programme of works by the end of December.

2. Winter Maintenance Works

- 2:1 The below drains will be completed as priority during the 2025/26 winter maintenance period due to the funding coming from the Tranche 2B submission.

Drain Name	Catchment	Description of Works	Length (m)
Middle Drain Outfall	Tickhill	Reforming	931
Dadsley Well Stream	Tickhill	Reforming	2631
Durdy's Drain	Tickhill	Reforming	362
Wellingley Drain	Tickhill	Reforming	1218
Middle Drain	Tickhill	Reforming	1507
Slutwell Stream	Tickhill	Reforming	528
South Ring Drain East	Kilham Farm	Reforming	2266
South Ring Drain North	Torne Bridge	Reforming	399
South Ring Drain	Candy Farm North	Reforming	2506
Total			12,348

- 2:2 The outstanding work from the 2025/26 winter maintenance programme is detailed below. This programme is subject to change due to the Tranche 2B works taking priority.

Drain Name	Catchment	Description of Works	Length (m)	Completed to date
Proctor New Cut	Medge Hall	Tree and Bushing	250	
Moor Edges Drain	New Zealand	Tree and Bushing	850	
Idle Stop Pump Drain	Idle Stop	Tree and Bushing	200	
Austerfield Drain	Newington	Tree and Bushing	450	
Cantley Low Common and Cockwood Drain	Candy Farm North	Slip Repair	10	

Cantley Low Common and Cockwood Drain	Candy Farm North	Tree and Bushing	10	
Colliery Branch Drain	Waterton Hall	Tree and Bushing	374	
Bank Drain	Wike Well	Reforming	707	
Parsons Land Drain	Park Drain	Reforming	351	
Willow Close Drain	Bull Hassocks	Levelling of Bank Top	457	
Dole Road North Drain	Medge Hall	Levelling of Bank Top	400	
Gatewood Drain 2	Candy Farm North	Levelling of Bank Top	1,500	
Total			5,559	

Programme subject to change due to receipt of additional Flood Recovery Funding

3. Pump Run Hours

3:1 Pump run hours are attached for information.

Recommendation:

To receive update from Officers.

A. Malin
Senior Operations Manager

G. Sutton
Operations Manager

FOR MEMBERS' INFORMATION ONLY

DONCASTER EAST INTERNAL DRAINAGE BOARD	File Ref:	Agenda Item: 9
Meeting: Board Meeting Date: 19th September 2025	Subject: PUMPING STATION STATUS	

1. Overview (Current Focus and/or Status)

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

Asset	Pumps Available	WSC Available	At Risk	Planned Works & Owner	Completion Date
Kilham Farm PS	1	No	Flooding to Farmland	Weedscreen cleaner has been disconnected in readiness for removal from site for refurbishment by AIM.	12/08/25 to be removed from site - Due for reinstall w/c 15/09/2025.
	2				
Torne Bridge PS	1	Yes	Flooding of Farmland	No issues	
	2				
Blaxton Quarry PS	1	N/A	Flooding to Farmland and fishing ponds	No issues	
	2				
Franklins PS	1	N/A	Flooding of Farmland	No issues	
	2				
South Thorne Bank PS	1	N/A	Flooding of Farmland	No issues	
	2				
Cadmans PS	1	N/A	Flooding of Farmland	Flygt Pumps are being procured direct and Torishima to install.	31/10/2025
	2				
Park Drain PS	1	Yes	Flooding of Farmland	No issues	
	2				
	3				

Asset	Pumps Available	WSC Available	At Risk	Planned Works & Owner	Completion Date
Langholme PS	1	Yes	Flooding of Farmland	No issues	
	2				
Idle Stop PS	1	Yes	Flooding of Farmland	No issues	
	2				
Elmhirst PS	1	Yes	Flooding of Farmland and some properties if sustained outage	Issue with screw pump - PO placed with NLE to repair pump - Site visit w/c 01/09.	TBC
	2				
Medge Hall PS	1	Yes	Farmland and gardens elevated if North Soak drain overtops	No issues	
	2				
High Level North PS	1	No	Flooding of Farmland	Weedscreen cleaner PLC is beyond economical repair. - Options to be presented to Board.	TBC
High Levels South PS	1	Hand	Flooding of Farmland	H&S issue - Weedscreen not available to run in auto due to no fence around the station - Will require land purchase so secure fence can be installed.	31/12/2025
	2				
Wikewell PS	1	Yes	Pumps water from Kirton Lane and Cuckoo Lane PS and provides drainage to the M18 corridor	No issues	
	2				
	3				
Kirton Lane PS	1	Yes	Provides drainage for M18 corridor	Issue with drain level sensor - PA to attend site w/c 08/09.	08/09/2025
	2				
	3				
Cuckoo Lane PS	1	N/A	Flooding of residential / commercial / industrial	No issues	
	2				
Sandall Grange PS	1	N/A	Flooding of Farmland	No issues	
	2				

Asset	Pumps Available	WSC Available	At Risk	Planned Works & Owner	Completion Date
West Moor PS	1	Yes	Flooding of Farmland, some Commercial Properties	No issues	
	2				
Newington PS	1	Yes	Properties in the villages of Finningley and Austerfield	No issues	
	2				
Low Ellers PS	1	Yes	Provides drainage for the south of Bessacarr and the East Coast Main Line	No issues	
	2				
	3				
	4				
Balby Carr PS	1	Hand	Provides drainage for Balby Carr Bank, White Rose Way areas of Doncaster, numerous retail, commercial, industrial and residential areas and the East Coast Main line	Weedscreen cleaner not available in auto, PO issued to AIM to undertake replacement of control panel, awaiting installation date.	TBC
	2				
	3				
	4				
Seven Arches PS	1	N/A	Development of Warren Park Housing Scheme and M18 Motorway	Control panel condemned, PO placed with Inter-Lec, panel being manufactured, date for delivery and install to be confirmed.	October
	2				
Huxterwell PS	1	Hand	iPort development and A6182	Following recent refurbishment of the weedscreen cleaner, some issues remain - AIM are providing a quote for repairs.	September
	2				
	3				
	4				
Tickhill PS	1	N/A	Properties in the villages of Tickhill, A1 Transport Network, Farmland	No issues	
	2				

2. Matters for Note

2:1 Pumping Station Emergency Repairs (DE24302 / DE25302)

2:1:1 Low Ellers Pumping Station - Pump No. 3

- 2:1:1:1 As reported at the June Board meeting, a replacement motor for pump no. 3 had been ordered from North Lincs Engineering Limited and has since been installed. The newly refurbished pump and motor is now fully operational and performing satisfactorily.

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

- 2:1:2:1 Following a suspected bottom bearing failure on one of the two Archimedian screw pumps at Elmhirst Pumping Station, North Lincs Engineering Limited (NLE) attended site on 2nd September 2025 to lift and inspect. NLE attempted to dam off but were unsuccessful due to debris within the pump chamber. NLE did however manage to pump the water down enough to be able to undertake the inspection and the following issues were found;

- Concrete worn where the screw has been rubbing.
- Shaft protection guard missing and was found on the floor with all bolts corroded.
- All bottom foundation bolts totally corroded away.
- Concrete plinth damaged.
- Outer tube all bolts corroded away.
- Main shaft and bearing bush worn.
- All bolts corroded.

- 2:1:2:2 NLE have provided a quote for a full overhaul of the pump in the amount of £7,633.20 and an order has been placed for the work.

2:1:3 Kilham Farm Pumping Station – Automatic weedscreen cleaner refurbishment

- 2:1:3:1 As approved at the last Board meeting, an order has been placed with AIM Electrical Services Limited to refurbish the automatic weedscreen cleaner at Kilham Farm Pumping Station. The machine has since been disconnected and removed from site and is due to be reinstalled during week commencing 15th September 2025.

2:1:4 Balby Carr Pumping Station – Automatic weedscreen cleaner repairs

- 2:1:4:1 The automatic weedscreen cleaner at Balby Carr Pumping Station has been unable to operate automatically for some time now. AIM Electrical Services Limited (AIM) recently attended site to investigate and report that the control panel section requires upgrading. AIM have submitted a quote to replace the now obsolete control panel with a new Siemens touchscreen HMI, NICIEC test certificate for the supply to the new panel, removal and disposal of old equipment, re-wiring of the new equipment, customised site control software, full witness test and provision of new electrical drawings and operation guide in the amount of £11,296.93. An order has been placed and a date for completion of the works is awaited. An update will be given at a future meeting.

2:2 Costs to date

- 2:2:1 The pumping station emergency repair budget for 2025/2026 including the accrual from 2024/2025 is £118,427.08 and costs to date are £171,291.80. Some of these costs will be recharged to other contributing authorities where appropriate together with a refund for the new pumps ordered for Cadmans Pumping Station from Torishima Limited. It is anticipated that following these adjustments, costs will be close to the current emergency repair budget with six months of the year left to go.

2:2:2 The Board is recommended to transfer £50,000 from the pumping station renewal reserve fund to cover any further emergency repairs up to the end of this financial year.

Recommendation:

To transfer £50,000 from the pumping station renewal reserve fund to cover any future emergency repair costs to the end of this financial year.

Robert Brown
Senior Engineer

Antony Malin
Senior Operations Manager

FOR MEMBERS' INFORMATION ONLY

DONCASTER EAST INTERNAL DRAINAGE BOARD	File Ref:	Agenda Item: 10
Meeting: Board Meeting Date: 19th September 2025	Subject: ENGINEERING REPORT	

1. Overview

1:1 Engineering Programme

- 1:1:1 There have been changes to the DEFRA Flood Defence Grant in Aid (FDGiA) programme and there are anticipated updates to FDGiA funding rules. The DEFRA programme was due to end in the next financial year (March 2027) 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 Officers have reviewed the WMC Capital Works Programme for the next two years and the main project impacted by this is Park Drain Pumping Station Refurbishment. All surveys and feasibility studies for this project, including obtaining a signed-off approved Outline Business Case, will be undertaken in the 2026/2027 financial year, with construction / delivery in year 2027/2028.
- 1:1:5 The WMC Capital Works Programme up to the end of financial year 2027/2028 will be presented at the Board meeting.
- 1:1:6 The IDB Storm Recovery funding enabled pump replacement at the following four stations; Cadmans, South Thorne Bank, Kilham Farm and Torne Bridge. The fund is also enabling the improvement in the watercourses between Kilham Farm and the Environment Agency's Candy Farm Pumping Station. Pump inspections have also been undertaken at Franklins Pumping Station. The stations are now in a good condition and do not require any immediate works. By 2035, the stations will require to be fish and eel compliant however a number of these stations may not be required in the longer-term water level management of these sub-catchments. The Board is therefore recommended to defer any refurbishment works on the above stations until 2032/2033.

Recommendation:

To defer any refurbishment works at Cadmans, South Thorne Bank, Kilham Farm, Torne Bridge and Franklins Pumping Stations until 2032/2033.

1:2 Projects – Completed

Project Ref	Project and Tasks	Description of Works	Budget £	Expenditure £	Planned Completion
DE20305	Newington Pumping Station - Pump & Panel Replacement	Replacement of pumps for Fish Friendly Pumps and associated control infrastructure.	220,547	205,988	COMPLETE
DE19501	Huxterwell Drain Improvements	Improvements to Huxterwell Drain adjacent M18 where the FARRRs Road diverted the watercourse into a drain of insufficient capacity. Works to be funded by DMBC.	Costs to be picked up by third parties		COMPLETE

1:3 Projects - Current Focus

Project and Tasks	Description of Works	Budget £	Expenditure £	Planned Completion	Status/Actions Agreed
Huxterwell PS - weedscreen cleaner install (from Parsons Carr)	Repairs to WSC trolley following breakdown of gearbox following reinstall.	81,394.76	84,147.25	30/11/2025	Weedscreen cleaner has been refurbished and installed at Huxterwell PS - Bars in a section of the weedscreen have been straightened by Colwill – AIM to complete repairs. All costs to be recharged.
Severn Arches PS - New control panel	Replacement of Pump control panel following significant NICEIC testing failure of existing panel.	54,599.29	46,503.29	31/08/2025	Control panel has failed electrical installation test - New control panel and kiosk ordered from Inter-Lec - Application to Northern Powergrid for power isolation is being submitted with PO & payment - MOP Stark have been contacted to attend site at the same time - Date for electrical isolation awaited.
IDB Flood Recovery (Tranche 2B) - Middle Drain (Tickhill) Improvements	Deepening, widening and de-silting of Board watercourses and repair of outfall.	582,661	9,391.25	31/03/2026	Funding was approved in May 2025. EIA advertised, all environmental surveys completed, drawings detailed and passed to Ops for delivery. Engineering Team will oversee and support.

Project and Tasks	Description of Works	Budget £	Expenditure £	Planned Completion	Status/Actions Agreed
IDB Flood Recovery (Tranche 2B) - Kilham Farm to Candy Farm Reforming Works	Deepening, widening and de-silting of Board maintained watercourses and upgrading of road culvert.	429,679.20	2,003.75	31/03/2026	Funding was approved in May 2025. EIA advertised, all environmental surveys completed, reforming drawings detailed and passed to Ops for delivery. Road crossing to be detailed and priced by external contractors. Engineering Team will oversee and support.
IDB Flood Recovery (Tranche 2) - Water Level Monitoring Sites x 10	Installation of remote water level monitoring sites - comms linked up to Board's Telemetry system	90,325.00	15,688.82	31/03/2026	Identification / confirmation of site locations. All telemetry equipment has been ordered.
Cadmans PS – Pump Replacement	Replacement of pumps due to seal leak failures Replacement is more cost effective than refurbishment	37,000.00		TBC	PO placed direct with Xylem for pump supply - Torishima to install as part of their original contract. Delivery date for pumps is 06/10/25.
Elmhirst PS – Repairs to P1	Bottom housing bearing and shaft worn on one of the Archimedian screw pumps.	8,000		TBC	PO placed with North Lincs Engineering for overhaul – Date for completion TBA.

2. Matters for note

2:1 IDB Storm Recovery and Asset Improvement Scheme

2:1:1 Pump Replacements at Cadmans Pumping Station (DE25302)

- 2:1:1:1 Torishima Limited have submitted costs for two alternative Flygt pumps and ancillaries in the amount of £49,870. This quote was considerably more expensive than the original quote and Officers contacted the pump manufacturers (Xylem Limited) direct.
- 2:1:1:2 The pumps have been ordered from the manufacturers at a cost of £35,599.08 saving the Board £14,271 and Torishima Limited will undertake the installation works as part of their original contract. The estimated delivery date is during week commencing 6th October 2025 and Officers are arranging further discussions with Torishima Limited regarding installation.
- 2:1:1:3 An update will be made to a future meeting of the Board.

2:1:2 Newington Pumping Station Refurbishment (DE20305)

- 2:1:2:1 Following the recent pump replacements, both pumps appeared to be 'jammed' and were stripped and re-built by Aquatic Control Engineering Limited (ACE), and no real issues were found but potentially some paint tolerances were mentioned. When the pumps were returned to service, it was found that one of the variable speed drives (VSDs) had failed.
- 2:1:2:2 Inter-Lec Limited raised that it was possible that the pumps being jammed could have played a part in the failure of the VSD.
- 2:1:2:3 In order to prevent further delays and limit costs, it was agreed that the cost for the replacement VSD be split equally between the Board, Inter-Lec Limited and ACE at £617 each.
- 2:1:2:4 The VSD has now been replaced and there have been no further issues with the pumps. It should however be noted that the pumps have not been operational for any length of time, due to the favourable weather conditions.
- 2:1:2:5 The refurbished weedscreen cleaner has had some teething issues including software bugs and faulting in certain positions however AIM Electrical Services Limited have been actively resolving these at their expense. The Board's Officers will continue to monitor the situation and at the same time will be investigating why there are no telemetry signals from the cleaner to the main control panel.
- 2:1:2:6 The pumping station was due for a full refurbishment, however, the majority of the works have been funded through the IDB Storm Recovery. An inspection of the site has been undertaken for the residual works required that would have been undertaken during a full refurbishment. A budget of £20,000 would complete all necessary works. The Board's officers are speaking with the Mining Remediation Authority for approval, timing and delivery.

2:2 Seven Arches Pumping Station – Replacement control panel (DE20306)

- 2:2:1 For some time now, Officers have been in discussion with the Distribution Network Organisation (DNO), Northern Powergrid to arrange isolation of the electricity supply at Seven Arches Pumping Station to facilitate the control panel change out by Inter-Lec Limited.
- 2:2:2 Once a date has been advised, officers will co-ordinate the work with the Meter Operator company and an update will be made to a future meeting.

2:3 Huxterwell Pumping Station – Installation of weedscreen cleaner from Parsons Carr Pumping Station (DE19307)

- 2:3:1 Officers have contacted AIM Electrical Services Limited requesting a quote to rectify the issues still being experienced with the refurbished weedscreen cleaner at Huxterwell Pumping Station.
- 2:3:2 Members will recall that the cleaner was removed from Parsons Carr Pumping Station by Inter-Lec Limited and originally overhauled by ID Spares Limited. It suffered a hoist motor failure late in 2023 and as the Board were in contract with Inter-Lec Limited, they were given the opportunity to rectify the fault.

- 2:3:3 Upon inspection, it was discovered that the weedscreen cleaner required extensive work to repair it to make it useable again. Unfortunately, it was not a motor issue as had been reported previously and was a much more serious gearbox issue. This would not have been covered under the warranty of the previous work carried out by ID Spares Limited as only the motors were rewound.
- 2:3:4 The trolley and grab were removed from site and taken to Fenflow Limited during January 2024. An order for the repair and reinstallation was issued to Inter-Lec Limited in October 2024.
- 2:3:5 Since the last Board meeting, works to straighten some of the bars in one section of the screen have been completed by Colwill Limited.
- 2:3:6 There is retention money in the project being held which it is anticipated will be used to cover some of the costs to replace the hoist motor.
- 2:3:7 Costs to date are £84,147.25 and will be recharged to the relevant contributing authorities.
- 2:4 Pissy Beds Pumping Station – De-commissioning
- 2:4:1 The pumping station has been de-commissioned for some time now and the power supply disconnected. There are some remaining items that will require dismantling and removal and the site levelled and tidied. Quotes for this work are currently being sought, and an update will be given to a future meeting.

3. Engineering Other Matters

Matter	Next Steps	Close Out Plan	Completion Date
Unity Connect – Agreement – Waystone Hargreaves	<ul style="list-style-type: none"> • Appendices to the primary agreement to be developed for additional phased drain adoptions • Main Agreement signed, certificates drafted, snagging list being prepared by Ops/Development Control 	<ul style="list-style-type: none"> • Measure and agree current rates for additional sections to be adopted. • Invoice for part commuted sum • Issues Certificates and snagging list 	November 2025
Unity Connect – Decommissioning of Pissy Beds Pumping Station	<ul style="list-style-type: none"> • Works are to remove redundant parts • Contract for demolition • Letter to CA to enable the sale of land 	<ul style="list-style-type: none"> • See Engineering Report 2:4 above. 	November 2026
Unity Energy – Power Park – Agreement/Adoption	<ul style="list-style-type: none"> • Calculations to be received / reviewed 	Not Currently Progressing, Developer focused on other works.	
First Point Business Park Agreement	<ul style="list-style-type: none"> • All information required from the Board including updated plans has been provided. 	<ul style="list-style-type: none"> • Continue to hasten Solicitors to get the agreed document signed by all parties. • Invoice commuted sum of £185,500 	TBC

iPort Agreement – Huxterwell PS	<ul style="list-style-type: none"> • RB to meet with Wilkin Chapman to review comments received from Dentons Solicitors on behalf of Rossington Common Parts • Share updated agreement with the Mining Remediation Authority and National Highways to formalise the shared liability to Huxterwell PS 	<ul style="list-style-type: none"> • Meeting to be held with all parties to agree document and sign agreement 	March 2026
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R. Brown
Senior Engineer

FOR MEMBERS' INFORMATION ONLY

DONCASTER EAST INTERNAL DRAINAGE BOARD	File Ref:	Agenda Item: 12
Meeting: Board Meeting Date: 19th September 2025	Subject: ENVIRONMENTAL REPORT	

1. Overview (Current Focus and/or Status)

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

Drain Name and Catchment	Description of Works	Status	Concerns / Mitigation
Dadsley Well Stream Middle Drain and Outfall Slutwell Stream Wellingley Drain Tickhill	Flood Relief works	Some surveying undertaken in 2024, ongoing for 2025	Himalayan Balsam Access difficult Stancil Roman Villa requires archeological watching brief Seek hydroseeding quotes Natural Flood Management options
Kilham to Candy Farm	Flood relief works	Ongoing	Access difficult on eastern side [REDACTED] [REDACTED] Seek hydroseeding quotes Natural Flood Management options Water fern
Parsons Land Drain Park Drain	Reforming	Surveys pending	TBC
Bank Drain Wike Well	Reforming	Surveys pending	TBC
Colliery Branch Drain Waterton Hall	Reforming	Surveys pending	TBC

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

DONCASTER EAST INTERNAL DRAINAGE BOARD Meeting: Board Meeting Date: 19th September 2025	File Ref:	Agenda Item: 13
	Subject: FINANCE	

1. Overview – Current Position

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

<i>Account name</i>	<i>Balance</i>	<i>Interest Rate %</i>
Lloyds Current Account	£1,378,895.84	0.00%
Lloyds Rating Account	£74.44	0.00%
Lloyds Interest Account	£363,577.96	0.70%
Total	£1,742,548.24	

The Lloyds Rating Account has been closed on the 23rd August 2025 and the funds were transferred to the Lloyds current account.

1:1:2 Bank Account Interest Received

The Lloyds Interest Account opened on 10th March 2025, has made interest of £1,001.35 to the end of July 2025.

Other interest-bearing accounts are currently being investigated with A Rated Bank and Building Societies to maximise funds.

1:1:3 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	8 th Sept 2025	£5,223.29	4.1%
Skipton B/soc Term Deposit	£250,000.00	29 th Dec 2025	£5,245.89	4.14%

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

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

1:1:4

Recommendations:

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

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

<i>31st March 2025 Balance</i>	<i>Period end Balance</i>	<i>Capital Repayments in Period</i>	<i>Interest Charge in period</i>
£206,391.08	£196,662.08	£9,729.00	£569.70

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

1:3:1 Management Accounts: Actual vs Budgets Summary – as at 31st 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>	<i>Whole Year Budget for 2025/26 – As per Estimates approved Jan 2025</i>	<i>Variance – negative variance represents lower than expected position</i>	<i>Weighted Budgets</i>	<i>Actuals</i>
	£	£	£	£
Income	1,672,214	-6,221.24	784,662.00	778,440.76
Own use of plant or labour on Schemes	0.00	33.86	0.00	33.86
Total Funds In	1,672,214	-6,187.38	784,662.00	778,474.62
Maintenance costs for drains & PS etc	-865,355	12,828.04	-93,745.00	-80,916.96
Supportive Costs	-624,463	1,123.38	-113,881.00	-112,757.62
Balance sheet costs incl Assets & Loans	-84,556	-2,500.00	-32,729.00	-35,229.00
Board funding to schemes	-143,000	0.00	-143,000.00	-143,000.00
Total Funds Out	-1,717,374	11,451.42	-383,355.00	-371,903.58
Unplanned adjustment to / (from) Reserves to Schemes	0.00	0.00	0.00	-0.00
Surplus / (Deficit) for the Year / Period	-45,160	5,264.04	401,307.00	406,571.04

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

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

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

1:4:2 Fixed Asset Movements

<i>Asset description</i>	<i>Asset Cost</i>	<i>Incl in Estimates</i>	<i>Funds agreed to come from Plant Reserves</i>	<i>Variance. (Added) / Taken from General Reserves</i>
Toyota Hilux Extra Cab Pickup RK25 WFW	£30,500.00	£28,000.00	£ 0.00	£2,500.00
Total	£30,500.00	£28,000.00	£ 0.00	£2,500.00

The cost of the Toyota will be increased by the addition of a hardtop; however, the fitting has had a 12-week delay. The figures will be updated once the cost is known.

To aid the purchase of the new pickup, a sum of £5,000.00 was transferred from Plant Reserves to the General Reserves, as planned in the 2025/26 estimates.

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

<i>Customer</i>	<i>Notes</i>	<i>Debt risk included in Period Balance Total</i>	<i>Period Balance Total</i>	<i>31st March 2025 Balance</i>
			£818,676.54	£378,004.04
██████████	██████████ funds to be paid by instalment £661,599	£9,069.25	██████████ are querying the recharging of PS expenditure – legal agreement may be required.	
██████████	Relates to debt between 03/2020 & 03/2024	£77,644.44	POs have been released for debt relating to Apr 24 onwards. We are waiting to resolve the earlier period debts.	
Total		£86,713.69		

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

<i>Supplier</i>	<i>Notes</i>	<i>Credit balances of note included in period balance</i>	<i>Period Balance Total</i>	<i>31st March 2025 Balance</i>
			£145,175.16	£476,445.44
Trade Creditors		£142,339.04		
Supplier Retentions	Relates to Interlec	£2,836.12		
Total		£145,175.16		

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

Plant Reserve Balance at 1 st April 2025	£10,000.00
Planned addition to Plant Reserve in 2025/26 Estimates	£0.00
Planned use of Reserve for additions of new plant	-£5,000.00
Unplanned use of Reserve for additions of new plant	-£0.00
Remaining Balance in Plant reserve	£5,000.00

1:5:2 Reserves – Schemes Reserve – at 31st July 2025

Scheme Reserve Balance at 1 st April 2025	£857,986.18
Planned addition to Schemes from Rating Income in the 2025/26 Estimates	£143,000.00
Loan Funding received into Schemes in period	£0.00
Funding into the Schemes from External Sources – including grants & contributions	£1,102,665.00
Expenditure within Schemes in period	-£148,103.22
Unplanned Adjustments from / (to) General Reserves from Schemes in period	£0.00
Remaining Balance in Scheme Reserves at period end	£1,955,547.96

A number of Schemes are currently overspent, including Huxterwell PS Weedscreen and Huxterwell Drain Improvements; however, these are expecting funds from Partners once legal agreements are completed.

Within the Remaining Balance of £1,955,547.96, the PS Renewal Reserve currently holds £445,000, which is earmarked for future use.

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 (from)/to General Reserves will it affect the Cash Surplus Reserve of the Board.

1:6:1

Recommendations:

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

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

Where the Board receives income or incurs expenditure not included within the 25/26 Estimates, these sums will affect the Expected Surplus or (deficit) position for the year & in turn the funds to be met from or received into General Reserves.	1	Whole Year Budget for 2025/26 – As per Estimates approved Jan 2025	Sums forecasted to improve the Board's position. Additional income or lower expenditure	Sums forecasted to worsen the Board's position. Lower income or additional expenditure	Forecasted Position for the year to 31 st March 2026
	2	£	£	£	£
Income	3	1,672,214			
• Drainage Rates Income	4			-432	
• PSCA Income	5			-49,000	
• Rechargeable works	6		3,896		
• Consenting Income – Surface Water	7		8,426		
• Contributions for PS	8			-45,000	
• Other Income incl Ins claims & admin fees	9				
• Interest	10		4,668		
Use of plant or labour on Schemes	11	0.00			
• Use of labour within schemes	12		34		
Total Funds In	13	1,672,214	17,024	-94,432	1,594,806
Maintenance costs for drains & PS etc	14	-865,355			
• Drains maintenance contractors	15		30,000		
• Drain stocks	16				
• PS contractor expenditure	17		20,000		
• PS electric	18		14,000		
• PS Insurances & Inspections	19				
• Consenting expenditure	20			-5,000	
• Recharge works expenditure	21			-3,896	
• PSCA expenditure	22		42,609		
Supportive Costs	23	-624,463			
• DLO Costs incl training	24			-375	
• Other Direct costs incl buyers fees	25		322		
• Staff Costs	26			-13,658	
• Consortium Costs	27		15,000		
• Legal Fees inc Employment Advice	28		7,000		
• Plant non mechanical reps	29			-375	
Balance sheet costs incl Assets & Loans	30	-84,556		-2,500	-87,056
Board funding to schemes	31	-143,000			-143,000
Total Funds Out	32	-1,717,374	128,931	-25,804	-1,614,247
Unplanned adjustment to / (from) Reserves to Schemes	33	0.00	0.00	-0.00	0
Surplus/(Deficit) for Year/period	34	-45,160	145,955	-120,236	-19,441
Improvement / (worsening) in Surplus / (deficit) position	35				25,719

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

Surplus Cash Reserve Balance at 1 st April 2025	£483,868.13
Funds to be held for Plant Reserve at 1 st April 2025	£10,000.00
Funds to be held for Commuted Sum Reserve at 1 st April 2025	£75,774.68
Total Cash reserves at 1st of April 2025	£569,642.81
Expected Deficit position for the year to 31 st March 2026	-£45,160.00
Forecasted difference to Surplus / (deficit) position at 31st March 2026	£25,719.00
Forecasted Total Cash Reserve at 31st March 2026	£550,201.81
Forecasted funds held in Plant Reserve at 31 st March 2026	-£5,000.00
Forecasted funds held in Commuted Sums at 31 st March 2026	-£75,774.68
Forecasted Surplus Cash Position at 31st March 2026	£469,427.13
Predicted net operating costs for 2025/26 (costs less rating income)	£1,288,611.00
Forecasted Surplus Cash as a % of 25/26 forecasted net operating costs	36.43%

2:3 “**Total Cash Reserve**” (as above £550,201.81) relates to the expected 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 £469,427.13), that is available to the Board for use on unexpected or unbudgeted expenditure within the year. It is this Reserve we aim to achieve a 30% balance based upon the net operating costs of the year.

2:4 Fixed Asset Future Movements

<i>Remaining Disposals in the financial year as included in the estimates and or Plant reserves: Asset description</i>	<i>Asset Proceeds (if known)</i>	<i>Incl in Estimates</i>	<i>Funds to come from Plant Reserves</i>
Mitsubishi WN19 LGY PLN7900	£0.00	-£2,000.00	0.00
	£0.00	-£0.00	0.00
Totals	£0.00	(£2,000.00)	£ 0.00

2.5

Recommendations:

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

3. Matters for Note

3:1 Internal Audit

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

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

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

The internal auditor, Lighthouse UK Consultancy Ltd, shall carry out an assessment of compliance of the Board's relevant procedures and internal controls. Lighthouse UK Consultancy Limited have provided the audit 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>Original Loan amount</i>	<i>Year of Loan</i>	<i>Term of Loan in Years</i>	<i>Interest Rate</i>	<i>Balance outstanding</i>
501518	£230,000.00	2002	25	4.75%	£36,872.02
501506	£84,154.00	2003	25	4.65%	£18,307.81
501507	£52,119.00	2003	25	4.65%	£11,338.64
501508	£58,368.00	2003	25	5.25%	£15,046.30
501519	£116,000.00	2003	25	4.85%	£25,653.99
501520	£43,535.00	2005	25	4.45%	£14,028.02
501514	£138,106.74	2010	18	4.86%	£55,394.97
501517	£227,543.39	2011	14	3.83%	£20,020.33
Total					£196,662.08

Appendix 2

DONCASTER EAST 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
INCOME					
Where the Income variance is negative this shows that the income received is less than estimated for					
The following income is not related to Engineering					
Agricultural drainage rates	123,288.00	(431.83)	123,288.00	122,856.17	
Special levies	1,145,882.00	0.00	572,941.00	572,941.00	
Rental, wayleaves & grazing income	211.00	0.00	100.00	100.00	Rental £100
Income from PSCAs	49,000.00	(419.00)	419.00	0.00	
Income from rechargeable works	0.00	3,895.82	0.00	3,895.82	Consultant works and legal fees Park Drain Slips £3,787.71, First Point Bus Park £108.11, matched to expenditure
Income from recharge of disbursements	0.00	0.00	0.00	0.00	
Income from consenting	12,500.00	19,088.71	1,838.00	20,926.71	One surface water development fee
Contributions to PS expenditure	266,053.00	(27,530.44)	70,744.00	43,213.56	Directly relateable to PS costs, the higher the costs the higher the contributions
Contributions to other costs	35,675.00	(1,724.11)	11,729.00	10,004.89	Contribution towards Vehicle running costs £1,457.58 plus rental to CA £2,400. Contributions to DLO shared with IOA £6,147.31
Deferred income, commuted sums & contributions	0.00	0.00	0.00	0.00	
Other income	26,605.00	(101.74)	3,603.00	3,501.26	Admin fee on Scheme & PS Contributions.
Investment interest	13,000.00	1,001.35	0.00	1,001.35	New Lloyds interest bearing account
TOTAL INCOME - not including absorption income	1,672,214.00	(6,221.24)	784,662.00	778,440.76	
Absorption Income - offset to costs					
Own use of plant recharged (absorption) to Schemes	0.00	0.00	0.00	0.00	Use of own plant within schemes improves the General Surplus Cash Position of the Board
Own use of labour recharged (absorption) to Schemes	0.00	33.86	0.00	33.86	Use of own DLO labour within schemes improves the General Surplus Cash Position of the Board.
TOTAL INCOME - including absorption income in schemes	1,672,214.00	(6,187.38)	784,662.00	778,474.62	

DONCASTER EAST 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
EXPENDITURE					
Where the expenditure variance is negative this shows that the expenditure is more than estimated for					
MAINTENANCE & DEVELOPMENT EXPENDITURE - EXTERNAL COSTS ONLY					
Drain maintenance expenditure	403,535.00	1,066.36	1,254.00	187.64	{ Consultant costs
Pumping station expenditure	403,861.00	17,797.82	87,134.00	69,336.18	{ Contractor costs £21.5k under spent
PSCA Recharge expenditure	42,609.00	419.00	419.00	0.00	
Recharge expenditure	0.00	(3,895.82)	0.00	3,895.82	{ Accrued Income - Costs to be recharged for Park Drain Slips £3,787.71 & First Point Bus Park £108.11
Consenting time expenditure	15,350.00	(2,559.26)	4,938.00	7,497.26	{ Consultants/Engineers time on consenting
Disbursement Costs	0.00	0.00	0.00	0.00	
Cost of goods sold & stock variances	0.00	(0.06)	0.00	0.06	
TOTAL MAINTENANCE & DEVELOPMENT EXPENDITURE	865,355.00	12,828.04	93,745.00	80,916.96	
SUPPORTIVE EXPENDITURE					
DLO costs	95,385.00	(363.57)	28,029.00	28,392.57	
Other direct expenses	5,667.00	383.04	668.00	284.96	Woldmarsh buyers fees £322.50 under budget
Environment Agency precept	218,880.00	0.00	0.00	0.00	First instalment of £109,440 due 01.08.25
Support & establishment costs	293,503.00	898.36	83,779.00	82,880.64	{ Rating officer costs not incl in budgets £4,557 . Consortium costs underspend £3,795
Finance costs	10,728.00	84.87	1,159.00	1,074.13	
Depreciation costs	0.00	0.00	0.00	0.00	{ Bank & credit card machine charges £109 under budget. Fuel card charges £24 over budget.
Bad debt costs	0.00	0.00	0.00	0.00	
Biodiversity & environmental costs	300.00	120.68	246.00	125.32	Environmental consultant costs
TOTAL SUPPORTIVE EXPENDITURE	624,463.00	1,123.38	113,881.00	112,757.62	
TOTAL EXPENDITURE	1,489,818.00	13,951.42	207,626.00	193,674.58	
	182,396.00	7,764.04	577,036.00	584,800.04	
EXCEPTIONAL INCOME	0.00	0.00	0.00	0.00	This is a non-monetary accounting adjustment
INCOME OVER EXPENDITURE	182,396.00	7,764.04	577,036.00	584,800.04	

DONCASTER EAST INTERNAL DRAINAGE BOARD**Variance to Estimates Report**

	<i>Whole Yr Estimate</i>	<i>31.07.25 Variance</i>	<i>31.07.25 Estimate</i>	<i>31.07.25 Actual</i>
INCOME OVER EXPENDITURE	182,396.00	7,764.04	577,036.00	584,800.04
ADJUSTMENTS TO THE FINANCIAL STATEMENTS TO ADJUSTMENTS FOR NON MONETARY ITEMS				
Remove the effects of Depreciation costs	0.00	0.00	0.00	0.00
Remove the effects of Profit on Disposal - exception income	0.00	0.00	0.00	0.00
	182,396.00	7,764.04	577,036.00	584,800.04
ADJUSTMENTS FOR BALANCE SHEET ENTRIES				
Adjustments for Reserves Movements				
Add the intended transfer to Plant Renewals Fund -trf in reserves (rated for)	0.00	0.00	0.00	0.00
Plant/Vehicle net expenditure occurred in year - funded from Plant reserve	(5,000.00)	0.00	(5,000.00)	(5,000.00)
Plant/Vehicle planned net expenditure not occurred in year - held over to Plant reserve	0.00	0.00	0.00	0.00
	(5,000.00)	0.00	(5,000.00)	(5,000.00)
Fixed Asset Adjustments				
Motor	0.00	0.00	0.00	0.00
Toyota Hilux Extra Cab RK25 WFW	28,000.00	2,500.00	28,000.00	30,500.00
	28,000.00	2,500.00	28,000.00	30,500.00
Plant additions				
		0.00	0.00	0.00
		0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Vehicle disposals				
Mitsubishi WN19 LGY	(2,000.00)	0.00	0.00	0.00
	(2,000.00)	0.00	0.00	0.00
Loan Capital Adjustment				
PWLB Loan repayments - Existing	63,556.00	0.00	9,729.00	9,729.00
PWLB Loan repayments - Future	0.00	0.00	0.00	0.00
	63,556.00	0.00	9,729.00	9,729.00
Non I&E (Costs) & Income	84,556.00	2,500.00	32,729.00	35,229.00
Variance at 31/07/2025	97,840.00	5,264.04	544,307.00	549,571.04
Planned Board Funding towards schemes	(143,000.00)	0.00	(143,000.00)	(143,000.00)
Surplus/(deficit) to be taken from General Reserves as at 31st July 2025	(45,160.00)	5,264.04	401,307.00	406,571.04
See Transfer of Budgets:				
Additional Funds Required for Engineering Schemes to be taken from General Reserves	0.00	0.00	0.00	0.00
Engineering Scheme funds transferred back to General Reserves	0.00	0.00	0.00	0.00
Variance at 31/07/2025	(45,160.00)	5,264.04	401,307.00	406,571.04

This is a non-monetary accounting adjustment

This is a non-monetary accounting adjustment

No planned transfers in year. Plant reserve currently has reserves of £10k

01/04/2025

Appendix 3

Doncaster East Internal Drainage Board Balance Sheet Report

All Values are shown in Pound Sterling		Selected Period 4	ending 31/07/2025
		Current Year	Previous Year
FIXED ASSETS			
LAND & BUILDINGS	22500.00		22500.00
PUMPING STATIONS	262647.12		262647.12
PLANT & EQUIPMENT	6717.92		6717.92
MOTOR VEHICLES	34801.95		4301.95
TOTAL FIXED ASSETS		<u>326666.99</u>	<u>296166.99</u>
CURRENT ASSETS			
BANK ACCOUNT	2242548.24		1502510.39
STOCK	555.65		30.75
DEBTORS CONTROL ACCOUNT	818676.54		378004.04
RATES DEBTORS ACCOUNT	24296.22		294.31
OTHER DEBTORS	2919.57		
PREPAYMENTS	17789.30		13893.48
TOTAL CURRENT ASSETS		<u>3106785.52</u>	<u>1894732.97</u>
CURRENT LIABILITIES			
TRADE CREDITORS & SUPPLIER RETENTIONS	145175.16		476445.44
ACCRUALS	2100.00		6913.75
VAT LIABILITY	(24684.72)		(73331.77)
PAYE CONTROLS	2054.99		1698.28
LOANS	53826.62		63555.62
DEFERRED INCOME & COMMUTED SUMS	55378.28		55378.28
TOTAL CURRENT LIABILITIES		<u>233850.33</u>	<u>530659.60</u>
NET CURRENT ASSETS		<u>3199602.18</u>	<u>1660240.36</u>
LONG TERM LIABILITIES			
LOANS DUE AFTER ONE YEAR	142835.46		142835.46
TOTAL LONG TERM LIABILITIES		<u>142835.46</u>	<u>142835.46</u>
		<u>3058766.72</u>	<u>1517404.90</u>
RESERVES:			
EARMARKED			
PLANT RESERVES	5000.00		10000.00
ENGINEERING PROJECTS RESERVE	1955547.96		857986.18
COMMUTED SUM RESERVE	75774.68		75774.68
TOTAL EARMARKED		<u>2036322.64</u>	<u>943760.86</u>
CURRENT PERIOD SURPLUS / (DEFICIT)	1539361.82		299884.59
GENERAL RESERVES (P&L RESERVE)	(518917.74)		273759.45
TOTAL UN-EARMARKED		<u>1020444.08</u>	<u>573644.04</u>
NON-DISTRIBUTABLE			
TOTAL NON-DISTRIBUTABLE			
TOTAL RESERVES		<u>3058766.72</u>	<u>1517404.90</u>

Internal Drainage Boards – Audit Programme

Internal Audit Year 2025/26

Name of Board: Doncaster East Internal Drainage Board

Governance

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

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

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

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

Web site (check)

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

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

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

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

Narrative on Governance

Risk

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

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

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

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

Examine the management and monitoring arrangements for risk management.

Narrative on Risk

Financial (Internal Control Framework)

Documentation required at start of the audit.

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

Conformation of Accounting Records

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

Creditors (Accounts Payable)

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

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

<u>Name of Creditor</u>	
-------------------------	--

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

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

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

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

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

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

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

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

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

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

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

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.

Month and Year								

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

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

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

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

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

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

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

Narrative on Financial and the Control Framework

Appendix 5

Schedule of payments over £500 submitted to the Doncaster East Internal Drainage Board meeting for approval on 19th September 2025

Trans Date	Account	Narrative	Payment Value	Notes
			£	
04/06/2025	Total Energies	PP/TOTG001	712.55	Pumping Station Electricity
04/06/2025	Total Energies	PP/TOTG001	972.89	Pumping Station Electricity
04/06/2025	Total Energies	PP/TOTG001	1,000.14	Pumping Station Electricity
04/06/2025	Total Energies	PP/TOTG001	1,546.86	Pumping Station Electricity
04/06/2025	Total Energies	PP/TOTG001	1,662.46	Pumping Station Electricity
04/06/2025	Total Energies	PP/TOTG001	2,478.30	Pumping Station Electricity
06/06/2025	Total Energies	PP/TOTG001	752.97	Pumping Station Electricity
06/06/2025	Total Energies	PP/TOTG001	1,022.21	Pumping Station Electricity
12/06/2025	P.A.Y.E.	PAYE Month 2	2,066.49	
16/06/2025	Belton Motor Services	PP/BELT001	504.78	Service of Ford Ranger
16/06/2025	Isle of Axholme & North Nottinghamshire WLMB	PP/IOAN001	2,973.46	Shared Employee charges April 25
16/06/2025	Lindsey Marsh Drainage Board	PP/LMDB001	39,166.92	Recharges April 25
16/06/2025	North Lincs Engineering Ltd	PP/NLEN001	31,447.01	Repairs to Pump No 2 at Balby Carr Pumping Station
16/06/2025	Technocover Limited	PP/TECH002	10,231.20	Install replacement covers at Cuckoo Lane Pumping Station
16/06/2025	Wilkin Chapman Ilp	PP/WILK001	2,487.00	Legal Fees
19/06/2025	Net Wages	Wages Week 11	4,377.75	
20/06/2025	Aquatic Control Engineering Limited	PP/AQUA001	88,274.40	Supply and installation of 2 Submersible Pumps
23/06/2025	Pension Fund	NEST	586.79	
27/06/2025	Skipton B/Soc - Term Deposit Account No. 2	Skipton B/Soc Deposit No. 2	250,000.00	Transfer to Skipton Deposit Account
02/07/2025	ADC East Anglia Ltd	PP/ADCE001	1,500.00	Desilting of sump at Cadmans Pumping Station
02/07/2025	AIM Electrical Services	PP/AIM001	23,052.05	Weedscreen overhaul at Newington Pumping Station Installation of sandbag dam at Cadmans PS, repairs of weedscreen at Huxterwell PS
02/07/2025	Colwill Contracting Ltd	PP/COLW001	6,739.20	
02/07/2025	Industrial Pumps Ltd	PP/INDU001	10,800.00	Repair and Installation of Sulzer pump at Low Ellers PS Supply of telemetry aerials, supply & installation of level monitor & isolator & tails
02/07/2025	Inter-Lec Ltd	PP/INTL001	2,061.76	
02/07/2025	Isle of Axholme & North Nottinghamshire WLMB	PP/IOAN001	2,973.46	Shared Employee charges May 25
02/07/2025	Lindsey Marsh Drainage Board	PP/LMDB001	31,171.12	Recharges May 25
02/07/2025	North Lincs Engineering Ltd	PP/NLEN001	25,585.20	Remove, overhaul and reinstall Pump No 3 at Park Drain PS
03/07/2025	Total Energies	PP/TOTG001	647.94	Pumping Station Electricity
03/07/2025	Total Energies	PP/TOTG001	837.67	Pumping Station Electricity
03/07/2025	Total Energies	PP/TOTG001	1,346.22	Pumping Station Electricity
03/07/2025	Total Energies	PP/TOTG001	1,546.01	Pumping Station Electricity
03/07/2025	Total Energies	PP/TOTG001	2,499.45	Pumping Station Electricity
07/07/2025	Total Energies	PP/TOTG001	572.68	Pumping Station Electricity
07/07/2025	Total Energies	PP/TOTG001	913.38	Pumping Station Electricity
10/07/2025	P.A.Y.E.	PAYE Month 3	2,054.21	
17/07/2025	Net Wages	Wages Week 15	4,378.78	
21/07/2025	Pension Fund	Nest	586.97	
22/07/2025	Public Works Loan Board	PWLB PW501517	10,298.70	Loan Repayment Flood and Coastal Erosion Risk Management Levy - first installment
04/08/2025	Environment Agency	PP/ENVA001	109,440.00	
04/08/2025	Isle of Axholme & North Nottinghamshire WLMB	PP/IOAN001	3,405.46	Shared Employee Charges and Disbursements June 25
04/08/2025	Lindsey Marsh Drainage Board	PP/LMDB001	30,710.72	Recharges June 25
04/08/2025	North Lincs Engineering Ltd	PP/NLEN001	14,132.52	Supply and Install electric motor, coupling and guards
04/08/2025	Schneider Electric Systems UK Limited	PP/SCHN001	3,008.44	Pumping Station Telemetry Support 01/07/25-31/08/25
04/08/2025	Shakespeare Martineau LLP	PP/SHAK001	1,838.40	Professional Charges for Boothby Lane Landslip

14/08/2025	P.A.Y.E.	PAYE Month 4	2,054.99
22/08/2025	AIM Electrical Services	PP/AIM001	18,993.31 Refurbishment of VDS Weedscreen cleaner

Total	<u>755,412.82</u>
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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:

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- (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

<i>Authority Type</i>		<i>Contract Type</i>	<i>Threshold (incl. VAT)</i>
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

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

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

4. Responsibility of officers

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

5. Accounts

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

5:5 The Board shall be kept informed by the Finance Manager of the overall financial position of the Board's finances through management accounts, forecasts and other reports that they deem necessary.

5:6 The Finance Manager shall produce the year end accounts to the Board within the time period as required by the Accounts and Audit regulations.

6. Banking

6:1 No changes shall be made to the WMC Board's bankers or the bank mandate without prior consent of the Board.

6:2 None of the WMC Member Board's bank accounts shall be overdrawn and no loans shall be taken out without the Chief Executive's prior written consent and a statutory resolution from the Board, in accordance with s55 of the Land Drainage Act 1991.

6:3 The main bank accounts will be operated on the following basis:

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

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

6:4 Where possible payments will be made electronically by the Finance Department using the BACS or Faster payment method for all Boards.

6:5 Where the payment is to a supplier, the Finance Department will ensure that it is accompanied by a valid invoice and authorised purchase order and where the payment is to be made via Direct Debit, Faster Payment or BACS, that the DD mandate is signed by one of the above authorised signatories.

6:6 Where the payment is to a supplier on a proforma, in advance of delivery or invoice, the Finance Department will ensure it is accompanied by an authorised purchase order.

6:7 Where the payment is for wages and payroll, including pension and HMRC payments, the Finance Department will pay in accordance with the terms and conditions agreed with the employee. No changes shall be made to any employee's pay (shared or otherwise), emoluments, entitlements, terms and conditions of employment or contract of employment without the prior written consent of the Chief Executive or Chief Operating Officer.

6:8 Any cheques shall be signed in accordance the WMC Member Board's bank mandate, including number of required signatories and value limits.

6:9 Transfers of funds to bank accounts or term deposits in the Board's name shall be performed by the Finance Department or Rating Officer, where applicable.

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- 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 that VAT receipts are obtained and submitted to the Finance Department to ensure VAT can be recovered. Any misuse of a Board's card will be considered a gross misconduct and will be dealt with in accordance with the Disciplinary Policy. Failure to obtain VAT receipts may result in the card being withdrawn.

7. Investments

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

8. Borrowing

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

9. Income

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

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

10. Staff

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

11. Stocks and Stores

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

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

12. Assets

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

13. Audit

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

13:3 Internal Audit

- 13:3:1 All employees of the Board are required to assist the Auditor, or his/her authorised representative, in the performance of his/her duties.
- 13:3:2 To ensure independence, Auditors are not authorised to:
- (a) Perform any operational duties for the Board, unless in exceptional circumstances where specific approval is given by the Chief Executive/Finance Manager.
 - (b) Initiate or approve accounting transactions.
 - (c) Direct the activities of any Board employee, except to the extent such employees have been appropriately assigned to assist the Internal Auditor.

14. Fraud or Other Irregularities

- 14:1 The responsible officer or any other officer concerned shall immediately notify the Chief Executive and/or the Internal Auditor of any matter which involves, or is thought to involve, financial irregularities of the Board or any suspected irregularity in the exercise of the functions of the Board.
- 14:2 Any financial irregularity involving an employee of the Board will be considered as gross misconduct and will be dealt with in accordance with the Disciplinary Procedure.

15. Write Offs

- 15:1 Any Rates write offs shall be approved by the Board, irrespective of value.
- 15:2 Any other financial bad debt write offs, must be approved by the Chief Executive and reported to the Board.
- 15:3 The Finance Manager shall make the appropriate adjustments to accounting records.

16. Salaries, Wages and Pensions

- 16:1 All appointments (with the exception of the Chief Executive post) shall be approved by the Chief Executive and will be made in accordance with the approved grading structure and scales of pay.
- 16:2 The payment of all salaries, wages, pension schemes, compensation and other emoluments to all present or former employees shall be made by the Chief Executive or under arrangements controlled by him.
- 16:3 Each Responsible Officer shall notify the Chief Executive immediately, and in the form prescribed by him, of all matters affecting such payments, and in particular:
- (a) Resignations, dismissals, suspensions, secondments and transfers.
 - (b) Absences from duty for sickness, unpaid leave or other reason, but not normal leave.

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

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

17. Board Employees

17:1 Employees must declare in writing to the Chief Executive any financial or other interest, which could conflict with the Board's interests.

17:2 In terms of hospitality and gifts, only gifts of a value below £50 may be accepted by individual staff or a section as a whole and these must be recorded in the Gifts and Hospitality Register which is held by the Corporate Services Department. Under no circumstances may cash be accepted as a gift.

17:3 Where an outside organisation is seeking to sponsor a Board activity (whether by invitation, tender, negotiation or voluntary), the basic rules concerning acceptance of gifts and hospitality shall apply.

18. Members' and Employees' Allowances

18:1 All staff claims for payment of car allowances, subsistence allowances, travelling and any other incidental expense shall be submitted as required duly certified, in a form approved by the Chief Executive.

18:2 Travelling and subsistence claims must be in line with Board policy and certified by the claimant. Approval of the line manager shall imply that he is satisfied that the journeys were authorised, the expenses properly and necessarily incurred and that the allowances are properly payable by the Board.

18:3 Claim forms submitted more than six months after the expenditure has been incurred shall be paid only on the approval of the Chief Executive.

18:4 Payments to Members, (including co-opted Members of the Board or its Committees), who are entitled to claim travelling or other allowances will be made upon receipt of the completed prescribed form.

19. Insurances

19:1 The Finance Manager shall, in consultation with the Responsible Officer, initiate all insurance cover and negotiate all claims in consultation with other officers where necessary.

19:2 Responsible Officers shall promptly notify the Chief Executive of all new risks, properties or vehicles needing to be insured, and of any disposals or alterations affecting existing insurances.

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

20. Security

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

21. Protection of Private Property

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

22. Petty Cash

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

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

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

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

23. Reserves

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

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

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

23:3 Unallocated Reserves

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

23:4 Allocated Reserves

23:4:1 These include:

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

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

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

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

24. Review

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

Document Revisions

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