

TRENT VALLEY INTERNAL DRAINAGE BOARD

Minutes of a Meeting of the Board held at Winthorpe Community Centre 26th June 2025 at 10.00am.

Elected Members

- * Messrs J. Miller (Chairman)
- * T.H. Farr (Vice-Chairman)
- * A. Arden
- J.B. Ashworth
- D. Gash
- * N.J. Greenhalgh
- T. Hawthorne
- R. Holt
- * R.J. Jackson
- * D. Loates
- J. Spink
- W.J. Staunton

Nominated Members

Bassetlaw District Council

- Cllrs D. Pulk
- Mrs S. Fielding
- Vacancy

Newark and Sherwood District Council

- * Cllrs Mrs L. Dales
- * A. Freeman
- * K. Melton

Mrs S. Michael

Rushcliffe Borough Councils

- * Cllrs J. Billin
- * Mrs T. Combellack
- G. Fletcher
- T. Wells

Gedling/Melton Borough Councils

Mr J. Evens

West Lindsey/North Kesteven District Councils

- * Cllr D. Dobbie

* *Present*

Staff

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

Internal Auditors

- * C. Harris (Internal Auditor, Lighthouse UK Consultancy Ltd)
- * Mr S. Forsythe (Audit Manager, Lighthouse UK Consultancy Ltd)

* *In attendance*

The Chairman welcomed the Messrs C. Harris and S. Forsythe to the meeting.

1. APOLOGIES

Apologies were received from Mr R. Jackson, Councillors T. Wells, Mrs S. Michael and Mrs L. Dales.

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2. DECLARATION OF INTEREST

Mr A. Arden declared an interest in Agenda item 14, Operations.

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3. NOTIFICATION OF ITEMS OF ANY OTHER BUSINESS

None.

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4. BOARD MINUTES (Pages 683 to 694)

RESOLVED

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

5. MATTERS ARISING

(a) Minute 12(a), Page 689 - Byelaw Contravention Sodbridge Drain Balderton (TV24026)

The Board's Planning and Enforcement Officer had spoken to Officers at Newark and Sherwood District Council regarding a joint response and was awaiting feedback. Once this was received, the matter would be referred to the Board's solicitor.

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(b) Minute 12(b), Page 690 - Byelaw Contravention - Grimesmoor Dyke, Calverton Sewage Treatment Works (TV25007)

Severn Trent Water had altered the structure to enable the Board to carry out maintenance.

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(c) Minute 12(d), Page 690 - Byelaw Application Cottam Power Station De-commissioning (TV19006)

Further information had been provided and was being reviewed by Officers.

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(d) Minute 12(e): Page 691 - Byelaw application Swinderby Drain (TV23030).

Two further meetings had been held with the developers but the increased flows from the development were still in excess of what was acceptable for the area.

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6. CONSORTIUM COMMITTEE MINUTES

The minutes of the meeting held on 14th May 2025 were presented.

The Finance Manager gave a presentation on the recent Benchmarking exercise detailed in Minute 4.

Regarding staffing, the Operations Manager reported that there were no current vacancies within the workforce but there was one long-term absence. He would be monitoring delivery of the summer cutting programme and may have to consider a temporary appointment should the programme slip. All engineering vacancies had now been filled. Mrs A. Parsons (new Chief Operating Officer) was introduced.

RESOLVED

- (a) That the minutes of the Consortium Committee held on 15th May 2024 be confirmed as correct record and adopted by the Board.
- (b) That the findings of the recent benchmarking exercise be noted and forwarded to ADA and DEFRA for information.
- (c) That the recharge mechanism be noted and approved.
- (d) That levels of delegation to be included in the Financial Regulations be based on the temporary levels already in place.
- (e) That the appointment of Mrs A. Parsons as Chief Operating Officer for the Consortium be noted.
- (f) That the Unacceptable Customer Behaviour Policy be adopted.

7. JOINT NEGOTIATING COMMITTEE MINUTES

The attached minutes of a meeting of the Committee held on 14th May 2025 were presented.

RESOLVED

That the minutes of the Joint Negotiating Committee held on 14th May 2025 be confirmed as correct record and adopted by the Board.

8. CONSERVATION ADVISORY GROUP

The attached minutes of the Conservation Advisory Group meeting held on the 16th April 2025 were presented.

Mr K. Melton was pleased to see the measures in place listed under Minute 4.

Mr K. Melton expressed concern about the large amount of Himalayan Balsam on the River Greet and had heard it suggested that the increase this year was due to the Board's operations. He enquired whether Officers were working with farmers and volunteers to support eradication of this invasive species. The Chief Executive confirmed that surveys had been undertaken by the Board's Environmental Officer and he had spoken to Newark and Sherwood District Council following concerns raised by them. It was difficult to control the spread but the best way was for landowners to cut it down before seeding and this was being done. The Board was not the root cause of the issue, Himalayan Balsam had been present for a long time. The Chief Executive stated that there were several invasive species, particularly in the Trent Valley area and control measures were undertaken where possible, e.g. regular spraying of Japanese Knotweed. Mr T.H. Farr added that the assumption seemed to be that the Himalayan Balsam was a new issue this year but it had been there for some time although it may have become more active after being disturbed. He reiterated that it was the landowners' responsibility to deal with this and they had made a big effort to get on top of it. Chemical application was effective but difficult to get at in some places and could kill other vegetation. The Senior Operations Manager stated that the most effective option was to remove it from the root and to cut it down before flowering in June, however, the Board could not start maintenance work until mid-July. Cllr D.E. Pulk stated that the Idle Valley Nature Reserve volunteers found digging up the most effective way to keep it in check. Mr J.B. Ashworth reported that in his experience, Himalayan Balsam was more prolific after dredging. He stated that the issue with using volunteers was health and safety as the weed was often inaccessible. Mr T.H. Farr reiterated that the local farmers were doing a good job but it was difficult and required a long-term view.

Mr W.J. Staunton suggested that representatives from the Wildlife Trust (WLT) and Royal Society for the Protection of Birds should be invited to future Conservation Advisory Group meetings, stating that Mrs J. Bradley (Nottinghamshire WLT) had attended these and Board meetings in the past. The Chief Executive confirmed that Officers continued to work closely with these environmental bodies and would ensure an invitation was sent for future meetings.

Mr J.B. Ashworth reported an issue with tree stumps which had been left and queried whether these could be removed. The Operations Manager agreed, stating that these could potentially cause an issue for the Board's machinery too as they may not be easily visible when the grass was longer.

Officers referred to the Biodiversity Action Plan, Summer Maintenance, Bird Nesting, Badgers and Biosecurity Policies which had been circulated to members before the meeting.

RESOLVED

- (a) That the minutes of the Conservation Advisory Group held on 16th May 2025 be confirmed as correct record and adopted by the Board subject to an amendment on page 3 (Grand Canal should read Grantham Canal).
- (b) To note updates to the Biodiversity Action Plan, Summer Maintenance, Bird Nesting, Badgers and Biosecurity Policies.

9. FINANCE

The Finance Manager presented the attached report.

The Finance Manager reported the cash position at 31st March 2025 as £2,974,922.87 with a further £250,000 invested in a fixed term deposit with Skipton Building Society. Of this sum £1,521,442.17 was earmarked for existing schemes and £291,800 for plant reserves at 31st March 2025.

Loans outstanding with the Public Works Loan Board totalling £459,393.31 were noted (details on Appendix 1 of the attached report).

The attached Management Accounts for the period up to 31st March 2025 (Appendix 2) showed income of £4,470,215.41 and expenditure of £4,175,053.24, creating a surplus of £295,162.17, which improved the Board's position by £143,717.17 more than stated in the estimates. A total of £1,122,158.30 had been received in respect of flood recovery funding improving the expected income position for 2024/25, however, £1,059,106.56 had been moved to Scheme Reserves to cover emergency works and future schemes and a further £250,000 had been moved to Plant Reserves to allow for the future purchase of DLO vehicles. General Reserves totalled £1,002,801.91 which equated to 37.73% of net operating costs for 2024/25.

The Finance Manager referred to item 2 and members were asked to consider an extension of the temporary delegated authorities.

A schedule of payments over £500 totalling £715,458.21 was presented for approval (Appendix 3).

RESOLVED

- (a) The Budgetary Management Accounts for the period ending 31st March 2025 be approved.

- (b) That an extension of the temporary delegated authority approved at the March Board meeting be extended up to the end of September 2025.
- (c) That the attached schedule of payments over £500 be approved.

10. FIVE-YEAR PLAN

The attached five-year plan updated to reflect the current financial position was presented for members' information. This indicated that the Board could consider maintaining a zero increase for next year (2026/27) and still deliver the current planned works programme while maintaining sufficient reserves, however, a 3.75% increase would be required for the following three years with reserves dropping to just under the 30% in 2029/30 to meet the current planned expenditure in those years.

In response to members, Officers assured the Board that the Tranche 2 work would be completed within the prescribed timescale (by 31st March 2026). Mr J.B. Ashworth queried whether the Board had sufficient balances to cope with an emergency event. The Finance Manager confirmed that the Board's balances were sufficient but these would soon be depleted should there be a major flood event. Mr T.H. Farr stated that a 30% reserve would test the Board in a very wet year but emphasised that there must be a balance and reserves must also not be too high.

RESOLVED

That the updated five-year plan be noted.

11. FINANCIAL STATEMENTS AND AGAR

(a) Financial Statements for the year ending 31st March 2025

The Finance Manager presented the unaudited Final Accounts for the year ending 31st March 2025 for consideration and approval. She recommended that the Board approve the Financial Statements and that the Chairman sign them accordingly. This was proposed by Mr W.J Staunton and Seconded by Mr A. Arden.

RESOLVED

That the Financial Statements for the period ending 31st March 2025 be approved and signed by the Chairman.

(b) Audit of Accounts for the Year ending 31st March 2025

Mr C. Harris, the Internal Auditor, presented the attached audit report and was pleased to report a Substantial Assurance with no recommendations.

Councillor K. Melton asked whether climate change should be included as a risk as the last two storms (Babet and Henk) had caused so many problems in the River Trent catchment area. He queried whether this was a broad risk register or an internal risk register. The Chief Executive suggested that the Board may need to reflect which climate change issues were pertinent and affected operations and the ability to protect people in the short term, but also be aware of the longer-term view regarding the lowland areas. Members discussed the extremes of climate change from flooding to drought and the need for increased storage capacity.

RESOLVED

That the Internal Auditors report be noted.

(c) Annual Governance Statement and Review of Internal Control

The attached Annual Governance Statement for 2024/25 was presented for approval and members considered and agreed points 1-8.

It was proposed by Cllr K. Melton and seconded by Cllr Mrs T. Combellack that the Annual Governance statement be approved.

RESOLVED

That the systems of internal control and Annual Government Statement (Section 1) be approved and signed by the Chairman and Chief Executive.

(d) Accounting Statements of the Annual Governance and Accountability Return

The Finance Manager presented the Accounting Statements for 2024/25 for consideration.

It was proposed by Cllr G. Fletcher and seconded by Mr R. Holt that the Accounting statements be approved.

RESOLVED

That the Accounting Statements for 2024/25 (Section 2) be approved and signed by the Chairman.

12. DRAINAGE RATES & SPECIAL LEIVES

The Finance Manager reported that a total of £10,763.38 remained outstanding in respect of drainage rates for the year 2024/25; special levies had been paid in full. A further £3,508.35 of the arrears had been collected since 31st March 2025.

Rate demands totalling £733,551.82 had been issued for 2025/26 and special levies £2,231,710.00. As at 25th June 2025, 58% of the drainage rates and 50% of the special levies had been collected.

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13. HEALTH, SAFETY AND WELFARE

The Senior Operations Manager/Health and Safety Advisor presented the attached report for information and reported on six incidents across the Consortium since the last meeting; one in the TV area. Fortunately, no injuries had been sustained.

He updated the Board on guidance issued by the Driver and Vehicle Standards Agency in respect of securing loads on HGVs and agricultural vehicles.

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14. OPERATIONS

The Senior Operations Manager presented the attached report for members consideration updating on work undertaken and planned. He referred to item 3 which detailed plant and equipment sales and purchases.

Rainfall figures were presented for information.

RESOLVED

- (i) That work detailed in items 1 and 2, and rainfall in item 4 be noted.
- (ii) That plant sales and purchases detailed in item 3 be noted.

(a) Purchase of Mulching Head

Quotations had been sought from three manufactures for the purchase of a new mulching head and details of six options were presented to the Board for consideration. Officers recommended the purchase of the Cancela THJ-125 mulching head from Spaldings at a total cost of £18,446 (including hammer top pins and delivery). Although not the cheapest option, this best met the requirements of the Board, the size of the head and the higher hydraulic flow rate would put less strain on the excavator arm. A budget of £15,000 had been allowed in the estimates so any shortfall would need to be taken from the plant reserve fund.

RESOLVED

That the Board purchase the Cancela mulching head at a total price of £18,446.00; the additional £3,446 to be met from plant reserves.

(b) Compensation

The Senior Operations Manager reported on one compensation payment for £25,002 that had been made in accordance with the Board's policy since the last meeting in respect of reforming on Bulham Lane Drain.

RESOLVED

That the compensation payment in respect of reforming on Bulham Lane Drain be approved.

(c) Board Maintained Newton Sewer Feeder

Mr A. Arden declared an interest and left the meeting whilst this item was discussed.

Officers reported that there had been flooding of agricultural land on both sides of the Board maintained Newton Sewer Feeder over several years which had resulted in one landowner losing an entire sugar beet crop two years ago. The watercourse also took water off the A57.

A request had been made by landowners for the Board to undertake work on the watercourse as this had not been done for several years. Due to a lack of resources and the need to prioritise the work, the Board's DLO had not been able to undertake the work and earlier this year, after discussion with the Board's staff, the landowner had undertaken the work himself. Work had included replacing a failed Board culvert to the Board's standards, tree and bushing to enable access, clearing the channel and erecting new fencing at a total cost of £9,222.05 (this did not include organisation and supervision of the work). In addition to this, work was also undertaken work on the open section of the watercourse from the A57 up to the High Street at Newton on Trent at the landowner's own cost. The landowner had asked the Board to consider reimbursement of some of the overall costs.

The Senior Engineer stated that the cost of the work seemed very reasonable. Members were cautious that this should not set a precedent and, in response, the

Chief Executive reported that the landowner had got tacit agreement from the Chairman and Operations Manager before commencing work although reimbursement had not been discussed or agreed. The Operations Manager had agreed that the work needed to be done but the DLO was committed to work elsewhere. Mr T.H. Farr stated that as the Operations Manager had agreed that the work needed to be done and it was undertaken in consultation with Officers, completed to the Board's specification and standards and at a reasonable cost. The Board should therefore reimburse the landowner £9,222.05. This was proposed by Cllr K. Melton and seconded by Mr R. Holt.

RESOLVED unanimously

That the Board reimburse the landowner £9,222.05 in respect of work undertaken on the Board maintained Newton Sewer Feeder.

15. PUMPING STATION STATUS

The Senior Engineer presented the attached report for information. It was noted that to date £8,999.96 of the £64,468.46 2025/26 Pumping Station Emergency Repairs budget had been consumed.

Mr T. Farr asked whether the area in hectares could be added to the 'At Risk' column. Officers confirmed that this would be included in future reports.

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16. ASSET RENEWALS AND REFURBISHMENT REPORT

Officers presented the attached report for consideration and updated on progress with projects. A schedule of bids and amounts awarded in respect of the IDB Storm Recovery and Asset Improvement Schemes was presented for information.

In respect of the Thurgarton Village flood alleviation works, Officers reported that several the residents were unhappy with the modelling based on a 1 in 100 year event and further modelling was being undertaken to look at what would be required to achieve a 1 in 200 year plus climate change level of protection. Natural flood management were also being considered as part of the scheme.

Mr T. Farr queried why the Board was considering a different standard of protection. The Engineer confirmed that grant-in-aid for fluvial catchments was for 1 in 100 year protection and anything above this would have to be funded through other sources.

The Chief Executive reported that a public meeting would be held in July/August.

Cllr Melton asked whether the improved defences for Thurgarton would impact on close by such as Bleasby. The Senior Engineer confirmed that it would not, all schemes were designed to ensure they would not displace water or impact other areas.

(a) Pump Refurbishments 2025

Officers referred to item 2:1 and presented tenders received from four companies for the refurbishment of pumps at Beckingham and Cottam Pumping Stations. These had been submitted as part of a package for seven stations (15 pumps) across the AX, LM and TV areas.

Officers recommended that North Lincs Engineering Ltd be appointed to undertake the works at Beckingham Pumping Station and that Quartzlec (although not the lowest

tender) be appointed for the works at Cottam Pumping Stations. The Senior Engineer explained that Quartzlec was located in Grimsby and it would be useful to have another local contractor to increase resilience. It was noted that the tenders submitted by North Lincs Engineering did offer provisional items not included within the tender price.

RESOLVED

- (i) That North Lincs Engineering Ltd be appointed to carry out the refurbishment of three pumps at Beckingham Pumping Station at a cost of £77,455.43.
- (ii) That Quartzlec Ltd be appointed to carry out the refurbishment works two pumps at Cottam Pumping Station at a cost of £63,851.30.

(b) Sturton Pumping Station - Repair of Automatic Weedscreen Cleaner

Officers referred to item 2:2 and recommended that the estimate received from Aim Electrical Ltd to refurbish the trolley and grab and install a full new control system at a total cost of £31,655.53 be approved.

RESOLVED

That an order be placed with Aim Electrical Limited for the refurbishment of the trolley and grab and installation of a full new control system at a cost of £31,655.53 funded from the Pumping Station Emergency Repair budget.

(c) Transfer of Budgets

Officers referred to items 2:4, 2:5 and 2:6 detailing proposed budget transfers.

RESOLVED

- (i) That balances totalling £146,175.34 be rolled over from 2024/25 to 2025/26 in respect of Asset Renewals, Drainage Investigations, Catchment Reviews, Barn Owl Boxes, Mink Control and Emergency Pump Repairs.
- (ii) That the balance of £67,899.28 remaining in the Cuckstool and Bulham Lane Drain (Sutton-on-Trent) Scheme be transferred to the Thurgarton Beck Alleviation Scheme.
- (iii) That a total of £309,189.17 be transferred from general reserves to fund overspends on the Sutton-on-Trent Flood Recovery works (£96,414.17) and Water Level Monitoring Sites (£2,175.00), and to fund the proposed work on Thurgarton Beck Flood Alleviation (£210,600).

(d) South Clifton Pumping Station - Repairs

Officers referred to item 2:9 and recommended that remedial work be undertaken at South Clifton Pumping Station at a cost of up to £25,000 to stop water ingress until such time as the station is refurbished.

RESOLVED

That remedial work be undertaken at South Clifton Pumping Station to stop water ingress back through the flood bank at a cost of up to £25,000, funded from the Emergency Pump Repairs budget.

17. PLANNING, CONSENTING AND ENFORCEMENT ISSUES

The attached report was presented for information.

(a) Delegated Matters

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

TVIDB/LDC/2024/034 - Increased flow to the Board maintained Drain 31 from a new residential development at Low Street in the parish of Beckingham (national grid reference 178326 389647).

TVIDB/LDC/2025/007 - Discharge of surface water and treated foul water into the Board maintained August Drain at Field House Farm, Darlton Road in the parish of Ragnall (national grid reference 479797 374472).

Officers had submitted comments relating to surface water drainage on 15 planning applications. Objection had been raised to planning application 24/01983/FUL.

RESOLVED

That the above consents be noted.

(b) Crossing of the Board maintained Staythorpe Sidings Drain

Officers referred to Item 2 of the report and, as the proposal did not comply with the Board's policy, asked the Board for guidance to assist in advising the developers. It was noted that should the Board agree, marker posts would be erected.

RESOLVED

That, due to constraints on the site, the Board agree in principle to the use of open cut installation of the cable crossing subject to a formal application for the work which would be subject to conditions in order to protect the integrity of the watercourse, the erection of marker posts, and the work being carried out to the Board's specification and satisfaction.

(c) Dover Beck

Mr T.H. Farr was aware that an application was to be submitted by the Canal and Rivers Trust for work which had to be completed within a specific timeframe. He asked whether the Board would consider granting delegated authority to the Chairman and a Board member to approve the application if a decision was required before the September Board meeting. The Senior Engineer confirmed that the Canal and Rivers Trust had asked to present to the June Board meeting but did not provide the required information Officers requested in order for the application to be assessed and considered.

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18. ENVIRONMENTAL REPORT

The attached report was presented for information.

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19. ENVIRONMENT AGENCY AND PARTNERSHIP MATTERS

The Chief Executive reported that the Association of Drainage Authorities Lincolnshire Branch had attended the Lincolnshire Show and visitors to the stand on the Wednesday included the Mayor of Greater Lincolnshire and several new Lincolnshire County Council councillors. Two M.P.s had also visited on the Thursday and the Chief Executive had been invited to London to discuss Public Sector Cooperation Agreements (PSCA) in more detail.

An approach had also been made by Mr L. Pitcher, M.P. for Doncaster East and the Isle of Axholme, to discuss the possibility of a trial, similar to that undertaken in the LM area last year. The Chief Executive stated that all party support was required if there was to be a shift in the way the current PSCA was operated.

The Chairman stated that following the experience earlier in the year on the River Smite, he had been extremely cautious about undertaking further PSCA work. He had attended a meeting (together with the Vice-Chairman, Mr W.J. Staunton and the Chief Executive) with the EA Director for Operations in the Midlands (Mr N. Robinson) and ADA in May to discuss how this could be addressed and the suggestion of a different agreement in the form of a PSCA Light for general maintenance works was discussed. The Chairman stated that the frustration was that the EA wanted the Board to undertake further work and the Board had been pushing for this to be done and funded, however, the EA remained adamant that the correct course of action had been followed during the Smite work and this was a risk to the Board. He stated that if the money was available for main river maintenance, and this would benefit the Board's systems, he would not want to miss the opportunity of getting this work done. Mr W.J. Staunton added that the EA had undertaken to speak to the Board before matters got out of hand in the future. In terms of being prosecuted, the Board needed to have done something reckless, so as long as the Board and Officers were confident that the work was being undertaken in the correct manner, the risk would be low.

The Chief Executive recommended that, should the Board agree to undertake PSCA work, this should be limited to those main rivers that would benefit the Board's systems.

The Chief Executive highlighted that the cost of an event in terms of recovery was high. Mr T.H. Farr agreed with the Chief Executive, that the Board's systems relied on some of the EA main rivers to function effectively so these did need to be cleared. He reported that demaining was also back on the agenda but the key issue with this was the condition of those rivers and funding for any maintenance/improvement work before handover. He was concerned that it could get a lot worse in terms of funding in the future.

The Chief Executive stated that the current PSCA was set up very much to protect the EA and he would welcome a return to an arrangement of mutual respect.

It was noted that the ADA Trent Branch Annual General Meeting would be held on 10th July 2025 at Newark Showground and members were encouraged to attend.

RESOLVED

- (a) That the Board continue to push for a change to the PSCA.

- (b) That the Board undertake work on EA main reivers where the lowland systems would benefit most from the work.

20. STAFFING

Covered under item 6 Consortium Committee.

21. ELECTION

In accordance with the Land Drainage Act 1991, the Land Drainage (Election of Drainage Boards) Regulations 1938 and the Land Drainage (Election of Internal Drainage Boards)(Amendment) Regulations 1977, Registers of Electors had been prepared for the five electoral districts.

The Corporate Services Manager confirmed that notice had been published on the Board's website on 2nd June 2025 that the Registers of Electors had been prepared. The period for objection had expired on the 18th June 2025 and no objections had been made. Members were asked to approve the Registers of Electors.

It was noted that nomination papers would be available from the 10th September 2025 and the closing date for receipt of nomination papers was Friday, 26th September 2025 at 12 noon.

Should an Election be necessary the 28th October 2025 was proposed with the Corporate Services Manager appointed as Returning Office and the Deputy appointed, Amy Quirke.

RESOLVED

- (a) That the Registers of Electors for the five electoral districts be approved.
- (b) That, should it be necessary, the election date be set for 28th October 2025.
- (c) That the Corporate Services Manager be appointed as Returning Officer and the Data Protection Officer as Deputy Returning Officer.

22. ANY OTHER BUSINESS

It was noted that the Association of Drainage Authorities Trent Branch Annual General Meeting would be held on 10th July 2025 at the Newark Showground and members were encouraged to attend.

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CHAIRMAN

FOR MEMBERS' INFORMATION ONLY

TRENT VALLEY INTERNAL DRAINAGE BOARD Meeting: Board Meeting Date: 26th June 2025	File Ref:	Agenda Item: 9
	Subject: FINANCE	

1. Overview – Current Position

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

<i>Account name</i>	<i>Balance</i>	<i>Interest Rate %</i>
NatWest Current Account	£10,000.00	0.00%
NatWest Bus Reserve Account	£2,154,032.84	1.50%
NatWest Direct Reserve Account	£262,096.91	1.25%
Beverley Building Society	£4,746.86	1.75%
Santander Bank	£544,006.26	2.61%
Rates Float	£40.00	
Total	£2,974,922.87	

1:1:2 Bank Account Interest Received

In the 2024/2025 financial year, the Board has received interest on the bank accounts as follows: NatWest Business Reserve £25,432.48; NatWest Direct Reserve £3,665.05; Santander £17,194.97 and Beverley BS £81.86.

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	8th Sept 2025	£5,223.29	4.10%

1:1:4 Short Term Investment Interest Received

Interest received for the Skipton Building Society Term Deposit in the financial year totals £12,255.14. The sum invested remains at £250,000.

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

<i>31st March 2024 Balance</i>	<i>Period Balance</i>	<i>Capital Repayments in Period</i>	<i>Interest Charge in period</i>
£494,320.33	£459,393.31	£34,927.02	£14,229.60

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

1:2:2 Future loan Position

The following loans are in the Estimates to be drawn in 24/25 financial year.

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

*The above loans have been reprofiled to 2025/26 in draft 25/26 estimates.

1:3:1 Management Accounts: Actual vs Budgets – as at 31st March 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 2024/25 – As per Estimates approved Jan 2024</i>	<i>Variance – overall negative variance represents lower than expected position</i>	<i>Weighted Budgets for period</i>	<i>Actuals for period</i>
	£	£	£	£
Income	3,033,411	1,242,417.28	3,033,411.00	4,275,828.28
Own use of plant or labour on Schemes	1,540	192,847.13	1,540.00	194,387.13
Total Funds In	3,034,951	1,435,264.41	3,034,951.00	4,470,215.41
Maintenance costs for drains & PS etc	-461,702	-62,605.93	-461,702.00	-524,307.93
Supportive Costs	-1,778,742	66,106.86	-1,778,742.00	-1,712,635.14
Balance sheet costs incl Assets & Loans	-255,062	-235,941.61	-255,062.00	-491,003.61
Board funding to schemes	-388,000	0.00	-388,000.00	-388,000.00
Total Funds Out	-2,883,506	-232,440.68	-2,883,506.00	-3,115,946.68
Unplanned adjustment to / (from) Reserves to Schemes	0	-1,059,106.56	0.00	-1,059,106.56
Surplus / (Deficit) for the Year / Period	151,445	143,717.17	151,445.00	295,162.17

The 2024/25 Estimates provided for a surplus of £151,445 which would boost the general reserves. The Actual results, as shown in the table above, led to a surplus of £295,162.17 being achieved, a budget positive variance of £143,717.17.

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

1:3:2 Calculation of the Budget Variances

Where the Board receives income or incurs expenditure not included within the 24/25 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 2024/25 – As per Estimates approved Jan 2024	Estimated Position	Actual Position	Variance to budget – positive adds to reserves & improves the Board's position, (negative) worsens the position.
	2	£	£	£	£
Income	3	3,033,411			
• Agricultural Rates	4		730,599.00	730,589.23	(9.77)
• Rental, Wayleaves & grazing	5		1,470.00	1,435.45	(34.55)
• Rental of costs of equipment to schemes	6		0.00	5,020.00	5,020.00
• PSCA Income – see box 31	7		28,000.00	85,127.03	57,127.03
• Recharge works income	8		5,000.00	0.00	(5,000.00)
• Flood Recovery funds	9		0.00	1,122,158.30	1,122,158.30
• Consenting application fees	10		2,800.00	4,922.00	2,122.00
• Surface water fees	11		4,000.00	33,295.68	29,295.68
• Contributions to Standby	12		9,016.00	7,905.00	(1,111.00)
• Contributions to mileage	13		1,100.00	1,113.84	13.84
• Summons receipts	14		0.00	1,050.00	1,050.00
• Insurance receipts	15		0.00	1,946.28	1,946.28
• Other income	16		0.00	9.97	9.97
• Interest	17		28,800	58,629.50	29,829.50
Use of plant or labour on Schemes	18	1,540			
• Use of labour/plant within schemes	19		1,540.00	194,387.13	192,847.13
Total Funds In / Variance to budget	20	3,034,951			1,435,264.41
Maintenance costs for drains & PS etc	21	(461,702)			
• Drains Maintenance expenditure	22		93,979.00	93,891.85	87.15
• PS contractor/consult expenditure	23		25,793.00	44,074.49	(18,281.49)
• PS electric	24		257,300.00	271,531.83	(14,231.83)
• PS insurances & inspections	25		33,128.00	40,585.57	(7,457.57)
• PS Stocks	26		570.00	4,182.70	(3,612.70)
• PS Other costs	27		11,748.00	11,314.54	433.46
• PSCA Expenditure (see box 7)	28		1,959.00	29,029.84	(27,070.84)
• Recharge expenditure	29		2,203.00	0.00	2,203.00
• Consenting costs	30		35,022.00	26,964.83	8,057.17
• Stock variances	31		0.00	2,732.28	(2,732.28)
Supportive Costs	32	(1,778,742)			
• DLO salary costs inc overtime	33		712,588.00	666,451.47	46,136.53
• DLO training, PPE & medicals	34		17,665.00	17,213.41	451.59
• Direct Costs – consumables	35		1,200.00	3,073.57	(1,873.57)
• Direct Costs – buyers fees	36		1,000.00	1,010.95	(10.95)
• [REDACTED]	37		47,340.00	47,340.24	(0.24)
• [REDACTED]	38		74,703.00	76,146.09	(1,443.09)
• Employee insurances	39		14,410.00	16,387.75	(1,977.75)
• Other staff costs incl travel	40		6,815.00	8,346.41	(1,531.41)
• Depot utility costs - electricity, rates, water	41		15,670.00	19,092.79	(3,422.79)

• Depot costs – renewals & premises	42		6,300.00	9,138.17	(2,838.17)
• Office utility costs – rent & insurances	43		14,175.00	14,247.55	(72.55)
• Office costs incl premises, cleaning etc	44		825.00	17.65	807.35
• Admin costs incl phone, post etc	45		14,729.00	14,210.46	518.54
• Vehicle fuel costs	46		16,500.00	17,160.38	(660.38)
• Vehicle insurances	47		3,975.00	6,054.25	(2,079.25)
• Vehicle repairs & other costs	48		7,750.00	9,467.01	(1,717.01)
• Plant fuel costs	49		70,000.00	70,770.49	(770.49)
• Plant insurances	50		26,300.00	31,667.17	(5,367.17)
• Plant repairs & other costs	51		65,700.00	84,255.32	(18,555.32)
• Non-motorised plant	52		26,000.00	49,302.95	(23,302.95)
• Consortium costs	53		341,796.00	259,266.95	82,529.05
• Small tools & equip hire	54		2,810.00	2,088.92	721.08
• IT costs	55		25,568.00	21,629.93	3,938.07
• Legal, HR & professional fees	56		14,950.00	24,911.16	(9,961.16)
• Board expenses	57		7,704.00	7,656.34	47.66
• ADA costs & other subscriptions	58		6,614.00	7,598.80	(984.80)
• Insurances	59		12,550.00	14,770.35	(2,220.35)
• Finance costs	60		1,659.00	1,590.38	68.62
• Existing loan interest	61		14,230.00	14,229.60	0.40
• New loan interest	62		11,362.00	0.00	11,362.00
• Bad debt costs	63		0.00	1,434.22	(1,434.22)
• Biodiversity & environmental	64		950.00	1,200.41	(250.41)
Balance sheet	65	(255,062)			
• Asset additions	66		244,000.00	276,103.59	(32,103.59)
• Asset disposals	67		-30,000.00	-70,027.00	40,027.00
• Added to plant reserves	68		0.00	250,000.00	(250,000.00)
• Existing Loan Capital Repayment	69		34,927.00	34,927.02	(0.02)
• New Loan Capital Repayment	70		6,135.00	0.00	6,135.00
Board funding to schemes	71	(388,000)	388,000.00	388,000.00	0.00
Total Funds Out / Variance	72	(2,883,506)			(232,440.68)
Surplus / (deficit) / variance before unplanned transfers to schemes	73	151,445			1,202,823.73
Unplanned adjustment (to) / from Reserves to Schemes	74		0.00	1,059,106.56	(1,059,106.56)
Variance for Year	75				143,717.17
Surplus / (deficit) for the year	76	151,445			295,162.17

1:3:3 Explanation of material differences

- **Income – Rental of equipment – line 6** – the Board purchased equipment, including cement mixers, for the use within the Sutton on Trent scheme, the cost of which was met from the project via rental fees of **£5,020**.
- **Income – PSCA Income – line 7** – The PSCA works engaged by the Board was increased by the works on the River Smite, creating a positive variance of **£57,127**.
- **Income – Flood Recovery Funds – line 8** – This is not a reoccurring income and is a one-off increase to cover the increased costs due to the flooding events in 23/24. This was not included in the Board's estimates and created additional funds in the general reserves of **£1,122,158**.
 - The Board received Tranche 1 funds of £623,419.10
 - £251,178.19 was transferred to schemes.
 - £372,240.91 remained within general reserves.

- The Board received Tranche 2 funds of £498,739.20
 - The full sum was transferred to schemes.
- **Income – Surface Water fee – line 11** – the estimates provide for a prudent figure as the timing of such income is outside the Board's control and is determined by factors such as planning. In 24/25 the income created a surplus of **£29,296**.
- **Income - Interest – line 17**. The management & movement of funds to interest bearing instant access accounts and the investment in the short-term fixed deposit has generated more interest than anticipated creating a positive variance of **£29,829**.
- **Income – absorption of own resources in schemes – line 19**. The variance relating to the use of plant **£91,312** and labour **£101,535** within budget holding schemes. Where the non-operations schemes use the Board's own resources rather than external providers, this increases the Board's reserves.
 - The schemes have planned funding, whether by Board, Contributions or Grants and those funds are earmarked for schemes and the money value received, less any expenditure, is ringfenced.
 - The Board received funding from the Flood Recovery for the works at Sutton on Trent and the utilisation of the Board's own resources has created a positive variance.
- **Costs – Pumping Station contractor/consultant costs – line 23** – negative variance of **£18,281**. Unusually high costs incurred in respect of the following:
 - Marton PS – weedscreen and level control failure
 - Torksey PS – engineering time Sept.
 - Sturton PS – weedrake repairs & footbridge.
- **Costs – Pumping Station electricity – line 24** – costs are higher than anticipated by **£14,232**. The electricity costs incurred in 24/25 are £271,532, as compared to the wet season of 23/24 where costs were £215,602 more at £487,134.
- **Costs – PSCA Expenditure** – the work requested by the EA, including the additional works on the River Smite, was higher than normal & the works was supplemented by using a contractor, thus creating a negative variance of **£27,071**.
- **Costs – DLO salary costs – line 33** – wages cost saving of **£46,137**, as the Ops department had two vacancies during the year.
- **Costs - Plant repair costs – line 51** – over budget by **£18,555**
 - Repairs & servicing costs to the Spearhead VX65HPL PLN7138, including cooler system & foot pedal £12,506
 - Tyres & service costs Spearhead Twiga FX70BZL PLN7133 £8,952.98
 - Cooling system reps & reconditioning weedbasket on JCB Hydradig YT69JVN PLN7058 £8,112.53
- **Costs - Plant non-motorised repair costs – line 52** – over budget by **£23,303**
 - Mastenbroek spares & parts for flails £15,241
- **Costs – Consortium costs – line 53:**
 - The consortium recharge to the Boards was lower than anticipated as the chargeable time in the last two months was higher to budget bearing schemes, mainly relating to the Flood Recovery Schemes, which reduced the costs to be shared amongst the consortium boards.
 - The 24/25 budget for Consortium Costs was £341,796 and costs came in at £259,267, a saving of **£82,529**, representing 24% of the consortium cost budget.
 - The consortium fees for 23/24 were £266,809.
- **Costs – New Loan Interest & Capital Repayment – line 62 and 70** – within the 24/25 Estimates was a provision for loan interest & capital repayment for the intended loans to be taken for Cuckstool / Bulham Lane – Sutton on Trent Works £200k and Thurgaton Flood Alleviation Scheme £228k; these loans were re-profiled during the 25/26 estimate process and are intended, if required, to be taken in the 25/26 Financial Year, creating a timing delay saving of **£17,497**.
- **Costs – Transfers to Plant Reserve – line 68**. Due to the costs savings and receipt of flood recovery works the Board committed to placing **£250,000** in the Plant Reserve, from where the new DLO vehicles would be purchased in the 25/26 year.

- **Costs – Transfers to schemes – line 74.** In addition to the planned Board contribution from rating income of £388,000 (line 71) in 24/25, on receipt of the flood recovery funding the Board transferred to Schemes a further **£1,059,107** to cover historic costs and to allow for future funding of works across the Board's area. A full breakdown can be found below.

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

A detailed version of the Balance Sheet can be found within the Agenda Item: Final Accounts and AGAR.

1:4:2 Fixed Asset Movements

<i>Additions</i> <i>Asset description</i>	<i>Asset Cost</i>	<i>Incl in Estimates</i>	<i>Funds to come from Plant Reserves</i>	<i>Variance. (Added) / Taken from General Reserves</i>
New 3.0m Herder weedbasket PLN7151	£7950.00	£11,000	£0.00	(£3,050.00)
New 2.0m Herder weedbasket PLN7152	£6,250.00	£8,000	£0.00	(£1,750.00)
Dymac Polymobile 400l Portable diesel tank - bowser PLN7945	£824.17	£0	£0.00	£ 824.17
Case Puma with front loader S/H EX22 UVL PLN7450	£65,750.00	£80,000	£0.00	(£14,250.00)
Chieftan 19T Low loader trailer PLN7538	£14,400.00	£25,000	£0.00	(£10,600.00)
Case tracked Excavator YT74VPC PLN7064	£128,659.42	£120,000	£0.00	£8,659.42
6ft Storage Container RAL 6007 Bottle Green PLN7917	£1,880.00	£0	£0.00	£1,880.00
1x Belle Mini 150 Concrete Mixer - Petrol M548 PLN7959	£785.00	£0	£0.00	£ 785.00
1x Belle Mini 150 Concrete Mixer - Petrol M548 PLN7960	£785.00	£0	£0.00	£ 785.00
1x Belle Mini 150 Concrete Mixer - Petrol M548 PLN7961	£785.00	£0	£0.00	£ 785.00
1x Belle Mini 150 Concrete Mixer - Petrol M548 PLN7962	£785.00	£0	£0.00	£ 785.00
Toyota Hilux Invincible MA22GRZ PLN7449	£26,995.00	£0	£0.00	£26,995.00
Ford Ranger WO21 ENK	£20,255.00	£0	£0.00	£20,255.00
Totals	£276,103.59	£244,000	£0.00	£32,103.59

<i>Disposals</i> <i>Asset description</i>	<i>Asset Disposal Proceeds</i>	<i>Incl in Estimates</i>	<i>Funds to return to Plant Reserves</i>	<i>Variance. (Added) / Taken from General Reserves</i>
Excavator JCB JS160 (YT66 PXH) PLN7056	(£27,250.00)	(£20,000.00)		(£7,250.00)
Case Tractor (FX60 EEJ) & front loader PLN7057	(£25,000.00)	(£10,000.00)		(£15,000.00)
Ford Ranger YP69 XFY PLN7444	(£17,777.00)	£0.00		(£17,777.00)
Totals	(£70,027.00)	(£30,000.00)		(£40,027.00)

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

<i>Customer</i>	<i>Notes</i>	<i>Debt risk included in Period Balance Total</i>	<i>Period Balance Total</i>	<i>31st March 2024 Balance</i>
			£96,450.31	£12,835.00
		17,777.00	Insurance Claim paid 24/04/25.	
Total		£17,777.00		

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

<i>Supplier</i>	<i>Notes</i>	<i>Credit balances of note included in period balance</i>	<i>Period Balance Total</i>	<i>31st March 2024 Balance</i>
			£400,727.06	£230,852.67
Trade Creditors		£391,256.88		
Supplier Retentions	Relates to projects	£9,470.18		
Total		£400,727.06		

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

Plant Reserve Balance at 1 st April 2024	£41,800.00
Planned addition to Plant Reserve in 2024/25 Estimates	£0.00
Planned use of Reserve where funds are already held for a specific addition	-£0.00
Planned addition to Reserve where a disposal of specific asset takes place	£0.00
Unplanned use of Reserve for additions of new plant in period	-£0.00
Unplanned addition to Plant Reserves from General reserves	£250,000.00
Remaining Balance in Plant reserve	£291,800.00

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

Scheme Reserve Balance at 1 st April 2024	£978,189.91
Board funding - Planned addition to Schemes from Rating Income in 2024/25 Estimates	£388,000.00
Board funding - Loan funding received into Schemes in period	£0.00
3 rd Party funding - Funding into the Schemes from External Sources – including grants & contributions	£0.00
Expenditure within Schemes in year to period end date	-£903,854.30
Unplanned Adjustments from / (to) general reserves	£1,059,106.56
Remaining Balance in Schemes Reserve at period end	£1,521,442.17

1:5:3 Reserves – Schemes Reserve

Within the Remaining Balance of £1,521,442, the PS Renewal Reserve, used to fund future

schemes, currently holds £300,00 in balances, the use of these funds are planned into future years, unless they are required before.

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

1:5:4 Reserves – Schemes Reserve – Transfer of funds in year to 31st March 2025

Unplanned Adjustments from / (to) General Reserves from Schemes in period	Asset	Total
Transfers related to Flood Recovery Funds – Tranche1:		
Emergency pump repairs (TV24302)	Torksey PS	£236,211.10
Moor Lane PS refurbishment (TV19300)	Moor Lane PS	£14,967.09
Subtotal		£251,178.19
Transfers related to Flood Recovery Funds – Tranche2:		
Flood Recovery Works TV24999 – Sutton On Trent	Sutton on Trent Drains	£320,484.37
Flood Recovery Works TV24999	River Greet	£48,061.97
Flood Recovery Works TV24999	Dover Beck	£7,636.57
Flood Recovery – Water Level Monitoring Sites TV24999GS	Various	£100,750.00
Flood Recovery – Water Level Monitoring Sites TV24999GS	Various	£21,806.29
Subtotal		£498,739.20
Transfers from general reserves to cover overspends		
Flood Recovery Works TV24999 Sutton On Trent overspends	Sutton On Trent	£96,414.17
Flood Recovery – Water Level Monitoring Sites TV24999GS overspends	Various	£2,175.00
Thurgaton Beck Flood Alleviation Scheme TV20505		£210,600.00
Subtotal		£309,189.17
Total of unplanned transfers to schemes from general reserves		£1,059,106.56

1:6:1 Surplus Cash Position at 31st March 2025

Surplus Cash Reserve Balance at 1 st April 2024	£707,639.74
Funds to be withheld for Plant Reserve at 1 st April 2024	£41,800.00
Funds to be held for Capital Receipts Applied Reserve at 1 st April 2024	£2,640.00
Total Cash reserves at 1st of April 2024	£752,079.74
Expected Surplus position for the year to 31 st March 2025	£151,445.00
Variance to Surplus / (deficit) position at 31 st March 2025	£143,717.17
Transfer to the Plant Reserve as it will remain in cash	£250,000.00
General Reserves – “Total Cash Reserve” at 31st March 2025	£1,297,241.91

Funds held in Plant Reserve at 31 st March 2025	-£291,800.00
Funds held in Capital Receipts Applied Reserve at 31 st March 2025	-£2,640.00
General Reserves – “Surplus Cash Position” at 31st March 2025	£1,002,801.91
Net operating costs for 2024/25 (costs less rating income)	£2,658,062.83
<i>Surplus Cash as a % of 24/25 net operating costs</i>	<i>37.73%</i>

- 1:6:2 **“Total Cash Reserve”** (as above £1,297,241.91) relates to the funds held within the bank accounts not dedicated to Schemes or needed for immediate use on paying the Board’s creditors.

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

It is the **“Surplus Cash Position”** (as above £1,002,801.91), that is available to the Board for use on unexpected or unbudgeted expenditure. It is this Reserve we aim to achieve a 30% balance based upon the net operating costs of the year.

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

- 1:6:3 The impact of the surplus cash position can be seen in the updated 5-year plan

1:7

Recommendations:

- To approve the Budgetary Management Accounts for the year to 31st March 2025.

2. Matters for Note

2:1 Financial Regulations

2.1:1 Financial Regulations and Delegated Authority

- 2:1:2 Due to the additional works involved in the Benchmarking review and the pressures of the accounts and audit year ends, the preparation of the Financial Regulations for the Board’s consideration and approval have been delayed. The updated and amended policy will be brought back to the September Board meeting.

In light of the delay, the Board are asked to consider extending the temporary delegated authority, approved at the March Board meeting, to coincide with this. A note of the approved delegated authorities are detailed below.

2:1:3 Authority for Procurement and Expenditure on Goods and Services:

Chief Executive £50,000

Senior Engineer / Engineer to the Board £50,000

Senior Management Team Officers (Ops, Finance and Corporate Services) £10,000

Operations Managers £10,000

Engineering Team officers: Civils Project Engineer, Resident Engineer, Project Support Lead £10,000

Recommendations:

- To approve the extension of the approved temporary delegated authorities to end of September 2025.

2:2 Payments over £500

A schedule of payments over £500 made by the Board since the last meeting is attached for approval at **Appendix 3**.

Recommendations:

- To approve the schedule of payments.

Mrs N. Hind FCCA
Finance Manager

Appendix 1

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

<i>Loan Number</i>	<i>Scheme</i>	<i>Original Loan amount</i>	<i>Year of Loan</i>	<i>Term of Loan in Years</i>	<i>Interest Rate</i>	<i>Balance outstanding</i>
504465	Beckingham	£740,000	2015	20	2.93%	£459,393.31
Total						£459,393.31

Appendix 2

Trent Valley Internal Drainage Board Variance to Estimates Report -

For the 12 months to 31st March 2025

	Whole Yr Estimate	31.03.25 Variance	31.03.25 Estimate	31.03.25 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 Schemes					
Agricultural drainage rates	730,599.00	(9.77)	730,599.00	730,589.23	
Special levies	2,222,626.00	0.00	2,222,626.00	2,222,626.00	
Rental, wayleaves & grazing income	1,470.00	4,985.45	1,470.00	6,455.45	House rent £1,300. Wayleave £135.45. Hire of concrete mixers and storage container £5,020.00
Income from PSCAs	28,000.00	57,127.03	28,000.00	85,127.03	Works billed to EA to end of financial year
Income from rechargeable works	5,000.00	(5,000.00)	5,000.00	0.00	No rechargeable works done
Flood Recovery Funds – Income to match to historic costs	0.00	1,122,158.30	0.00	1,122,158.30	Full amount of Tranche 1 £623,419.10 and Tranche 2 Funds £498,739.20
Income from consenting	6,800.00	31,417.68	6,800.00	38,217.68	Inc Surface Water fee of £32,325.08. Treated Effluent £970.60. Consent fees £4,922
Income from recharge of disbursements	0.00	0.00	0.00	0.00	
Contributions to PS expenditure	0.00	0.00	0.00	0.00	
Contributions to other costs	10,116.00	(1,097.16)	10,116.00	9,018.84	Mileage reimbursement £1,113.84. EA Standby labour costs £7,905.00
Deferred income, commuted sums & contributions	0.00	0.00	0.00	0.00	
Other income	0.00	3,006.25	0.00	3,006.25	HMRC supplement £9.96. Summons costs receipts £1,050.00. Insurance compensation for items stolen at Sturton Depot £1,946.28
Investment interest	28,800.00	29,829.50	28,800.00	58,629.50	NatWest Bus. Reserve £25,432.48; NatWest Direct Reserve £3,665.05; Skipton BS £12,255.14; Beverley BS £81.86; Santander £17,194.97
TOTAL INCOME - not including absorption income	3,033,411.00	1,242,417.28	3,033,411.00	4,275,828.28	
Absorption Income - offset to costs					
Own use of plant recharged (absorption) to Schemes	0.00	91,312.50	0.00	91,312.50	Use of own plant within schemes improves the General Surplus Cash Position of the Board
Own use of labour recharged (absorption) to Schemes	1,540.00	101,534.63	1,540.00	103,074.63	Use of own DLO labour within schemes improves the General Surplus Cash Position of the Board.
TOTAL INCOME - including absorption income in schemes	3,034,951.00	1,435,264.41	3,034,951.00	4,470,215.41	

Trent Valley Internal Drainage Board
Variance to Estimates Report -

	Whole Yr Estimate	31.03.25 Variance	31.03.25 Estimate	31.03.25 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					
The following expenditure is not related to Engineering Schemes					
Drain maintenance expenditure	93,979.00	87.15	93,979.00	93,891.85	External costs only - Contractor/Consultants £2.7k under. Compensation £1.3k under and Travel £4.1k over. Note only - Absorbed costs £644,257 against budget of £687,892
Pumping station expenditure	328,539.00	(43,150.13)	328,539.00	371,689.13	Materials £3.6k over budget incl road planings for Cottam. Electric overspend £14.2k. Contractors/Consultants £18.2k. Due to electrical inspection repairs. Insurance £8k overspent.
PSCA Recharge expenditure	1,959.00	(27,070.84)	1,959.00	29,029.84	External costs only. Note only - Absorbed costs of £39,983
Recharge expenditure	2,203.00	2,203.00	2,203.00	0.00	Budget External costs only. No other recharge works performed
Consenting time expenditure	35,022.00	8,057.17	35,022.00	26,964.83	Consenting costs
Disbursement Costs	0.00	0.00	0.00	0.00	
Cost of goods sold & stock variances	0.00	(2,732.28)	0.00	2,732.28	Stock variances
TOTAL MAINTENANCE & DEVELOPMENT EXPENDITURE	461,702.00	(62,605.93)	461,702.00	524,307.93	
SUPPORTIVE EXPENDITURE					
DLO costs	730,253.00	46,588.12	730,253.00	683,664.88	Wages & oncosts £46.1k under as 2 members of staff short. Travel costs under £2.3k. PPE & Medicals £1.9k over
Other direct expenses	2,200.00	(1,884.52)	2,200.00	4,084.52	Consumables £1.8k over, incl. 200kg of grass seed
Environment Agency precept	185,634.00	0.00	185,634.00	185,634.00	
Support & establishment costs	832,454.00	11,656.87	832,454.00	820,797.13	Depot/office premises costs over £5.5k due to electrical inspection works. Consortium costs under £82.5k. Travelling costs £1.8k over. Plant & Vehicle repairs over by £19.8k, mainly due to spare parts purchased £15k. Motor insurance £7.4k over. Non-motorised Plant repairs £23.3k over. Fuel over by £1.4k. IT Costs £3.9k under. Employ Advice £12.2k over. ADA fees £1k over. Insurance over by £2.2k.
Finance costs	27,251.00	11,431.02	27,251.00	15,819.98	Bank, credit & credit card charges £1,590.38. Loan interest £14,229.60. Loans for Cuckstool & Thurgaton not yet taken, underspend £11,362
Depreciation costs	0.00	(265,757.83)	0.00	265,757.83	This is a non-monetary accounting adjustment.
Bad debt costs	0.00	(1,434.22)	0.00	1,434.22	Rates written off £1,419.72. Summons court costs £14.50
Biodiversity & environmental costs	950.00	(250.41)	950.00	1,200.41	GLNP service level agreement 24/25 £136.59; Nottinghamshire Wildlife Donation £300; Environmental £233.82; GiS Environmental Layer £530
Pension Scheme costs	0.00	9,000.00	0.00	(9,000.00)	This is a non-cash accounting adjustment & is removed for estimate purposes
TOTAL SUPPORTIVE EXPENDITURE	1,778,742.00	(190,650.97)	1,778,742.00	1,969,392.97	
TOTAL EXPENDITURE	2,240,444.00	(253,256.90)	2,240,444.00	2,493,700.90	
	794,507.00	1,182,007.51	794,507.00	1,976,514.51	
EXCEPTIONAL INCOME	0.00	50,298.63	0.00	50,298.63	This is a non-monetary accounting adjustment
INCOME OVER EXPENDITURE	794,507.00	1,232,306.14	794,507.00	2,026,813.14	

Trent Valley Internal Drainage Board
Variance to Estimates Report

	Whole Yr Estimate	31.03.25 Variance	31.03.25 Estimate	31.03.25 Actual	
INCOME OVER EXPENDITURE	794,507.00	1,232,306.14	794,507.00	2,026,813.14	
ADJUSTMENTS TO THE FINANCIAL STATEMENTS TO					
ADJUSTMENTS FOR NON MONETARY ITEMS					
Remove the effects of Depreciation costs	0.00	265,757.83	0.00	265,757.83	This is a non-monetary accounting adjustment
Remove the effects of Profit on Disposal - exception income	0.00	(50,298.63)	0.00	(50,298.63)	This is a non-monetary accounting adjustment
Remove the effects of Pension scheme	0.00	(9,000.00)	0.00	(9,000.00)	This is a non-monetary accounting adjustment
	794,507.00	1,438,765.34	794,507.00	2,233,272.34	
ADJUSTMENTS FOR BALANCE SHEET ENTRIES					
Adjustments for Reserves Movements					
Prior Yr Costs rated for in current year to add to reserves	0.00	0.00	0.00	0.00	
Add the intended transfer from Plant Renewals Fund	0.00	250,000.00	0.00	250,000.00	BS32 - Plant Reserve £250k plus £41,800 remaining
Plant/Vehicle net expenditure occurred in year - funded from Plant reserve	0.00	0.00	0.00	0.00	
Plant/Vehicle planned net expenditure not occurred in year - held over to Plant reserve	0.00	0.00	0.00	0.00	
	0.00	250,000.00	0.00	250,000.00	
Fixed Asset Adjustments					
Motor additions					
Toyota Hilux Invincible MA22GRZ PLN7449	0.00	26,995.00	0.00	26,995.00	20/08/2024
Ford Ranger 2.0 XLT EcoBlue WO21 ENK PLN7451	0.00	20,255.00	0.00	20,255.00	20/02/2025- Replacement for vehicle stolen
	0.00	47,250.00	0.00	47,250.00	BS51
Vehicle disposals					
Ford Ranger YP69 XFY PLN7444	0.00	(17,777.00)	0.00	(17,777.00)	Stolen 24/25 - Ins claim
	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	0.00	(17,777.00)	0.00	(17,777.00)	BS52
Plant additions					
Strimmer	0.00	0.00	0.00	0.00	Held in plant reserve £1k
Strimmer	0.00	0.00	0.00	0.00	Held in plant reserve £1k
Fuel management system	0.00	0.00	0.00	0.00	Held in plant reserve £20k
Mulching head	0.00	0.00	0.00	0.00	Held in plant reserve £15k
Case tracked Excavator (Southwell) YT74VPC PLN7064	120,000.00	8,659.42	120,000.00	128,659.42	23/09/24 £120k plus 5yr warranty £8659.42
Case Puma with front loader S/H EX22UVL PLN7450	80,000.00	(14,250.00)	80,000.00	65,750.00	23/08/2024
Chieftan 19T Low loader trailer PLN7538	25,000.00	(10,600.00)	25,000.00	14,400.00	05/09/2024
New 3.0m Herder weedbasket PLN7151	11,000.00	(3,050.00)	11,000.00	7,950.00	19/06/2024
New 2.0m Herder weedbasket PLN7152	8,000.00	(1,750.00)	8,000.00	6,250.00	19/06/2024
Dymac Polymobile 400l Portable diesel tank - bowser PLN7945	0.00	824.17	0.00	824.17	25/07/2024
6ft Storage Container RAL 6007 Bottle Green PLN7917	0.00	1,880.00	0.00	1,880.00	19/03/2025 - covered by rental of units to Sutton On Trent scheme
1x Belle Mini 150 Concrete Mixer - Petrol M548 PLN7959	0.00	785.00	0.00	785.00	13/03/2025 - covered by rental of units to Sutton On Trent scheme
1x Belle Mini 150 Concrete Mixer - Petrol M548 PLN7960	0.00	785.00	0.00	785.00	13/03/2025 - covered by rental of units to Sutton On Trent scheme
1x Belle Mini 150 Concrete Mixer - Petrol M548 PLN7961	0.00	785.00	0.00	785.00	27/03/2025 - covered by rental of units to Sutton On Trent scheme
1x Belle Mini 150 Concrete Mixer - Petrol M548 PLN7962	0.00	785.00	0.00	785.00	27/03/2025 - covered by rental of units to Sutton On Trent scheme
	0.00	0.00	0.00		
	244,000.00	(15,146.41)	244,000.00	228,853.59	BS41
Plant/Land disposals					
Ifor Williams hiab PLN7519	0.00	0.00	0.00	0.00	Held in plant reserve £200
Excavator JCB JS160 (YT66 PXH) PLN7056	(20,000.00)	(7,250.00)	(20,000.00)	(27,250.00)	23/09/2024
Case Tractor (FX60 EEJ) & front loader PLN7057	(10,000.00)	(15,000.00)	(10,000.00)	(25,000.00)	23/08/2024
		0.00			
	(30,000.00)	(22,250.00)	(30,000.00)	(52,250.00)	BS42
Loan Capital Adjustment					
PWLB Loan repayments - Existing	34,927.00	0.02	34,927.00	34,927.02	
PWLB Loan repayments - Future	6,135.00	(6,135.00)	6,135.00	0.00	Loans for Cuckstool & Thurgaton not yet taken
	41,062.00	(6,134.98)	41,062.00	34,927.02	BS23
Non I&E (Costs) & Income	255,062.00	235,941.61	255,062.00	491,003.61	
Variance at 31/03/2025	539,445.00	1,202,823.73	539,445.00	1,742,268.73	
Planned Board Funding towards schemes	(388,000.00)	0.00	(388,000.00)	(388,000.00)	
Surplus/(deficit) to be taken from General Reserves as at 31st March 2025	151,445.00	1,202,823.73	151,445.00	1,354,268.73	
Additional Funds Required for Engineering Schemes to be taken from General Reserves	0.00	(1,059,106.56)	0.00	(1,059,106.56)	
Engineering Scheme funds transferred back to General Reserves	0.00	0.00	0.00	0.00	
Surplus/(deficit) to be taken from General Reserves as at 31st March 2025	151,445.00	143,717.17	151,445.00	295,162.17	

Appendix 3

Schedule of payments over £500 submitted to the Trent Valley Internal Drainage Board meeting for approval on 26th June 2025

Trans Date	Account	Narrative	Payment Value £	Notes
11/03/2025	Pension Fund	Nest	1,890.24	
13/03/2025	P.A.Y.E.	PAYE Month 11	11,806.28	
17/03/2025	Allstar Business Solutions Ltd	PP/ALLS001	774.20	Fuel for vehicles
19/03/2025	Lagg Trading Limited	PP/LAGG001	2,256.00	6ft Storage Container for Torksey Depot
20/03/2025	Net Wages	Salaries Month 12	5,646.56	
20/03/2025	Woldmarsh Producers Ltd	PP/WOLD001	3,288.17	Fuel and materials
25/03/2025	GeoGrow	PP/GEOG001	17,039.95	Hydroseeding solution at Sutton on Trent
25/03/2025	Bosman Watermanagement BV	PP/BOSM001	22,775.22	Two butterfly valves & two flap valves at Torksey PS
27/03/2025	Net Wages	Wages Week 51	40,123.14	
27/03/2025	Credit Cards	IAT	4,179.27	
28/03/2025	Redacted	PP/REGT001	828.00	Contribution towards new fence at River Greet
28/03/2025	Schneider Electric Systems UK Ltd	PP/SCHN001	20,696.81	Telemetry aerials and PSTN
28/03/2025	Pension Fund & Unison	Pension & Unison	9,378.72	
28/03/2025	Allstar Business Solutions Ltd	PP/ALLS001	867.11	Fuel
				Legal advice on compensation for Sutton on Trent Alleviation scheme
31/03/2025	Fisher German LLP	PP/FISH001	4,800.00	
31/03/2025	T.C Harrison JCB	PP/HARR001	2,002.28	
31/03/2025	Inter-Lec Ltd	PP/INTL001	1,020.00	
31/03/2025	Irelands Farm Machinery Ltd	PP/REL001	2,152.91	Repair to windscreen on Spearhead
31/03/2025	K and W Mechanical Services Ltd	PP/KWMS001	614.58	
				Consortium, consenting, disbursement & Engineering recharges
31/03/2025	Lindsey Marsh Drainage Board	PP/LMDB001	44,693.67	Feb 25
31/03/2025	MEC Recycling	PP/MECR001	1,514.52	
31/03/2025	Oliver Seeds Ltd	PP/OLIV001	1,176.00	10 Bags of seed
31/03/2025	L A Sharpe Limited	PP/SHAR004	2,040.00	Feasibility studies at Thurgaton Beck
				Tree & Bush work and installation of steel gates at Kingston Brook
31/03/2025	Specialised Groundcare Ltd	PP/SPEC001	8,550.00	
31/03/2025	A & V Squires Plant Co Ltd	PP/SQUI001	1,224.00	
31/03/2025	Tanvic Group Ltd	PP/TANV002	1,095.45	
31/03/2025	Walker & Son (Hauliers) Ltd	PP/WALK002	2,220.00	
31/03/2025	Eco Power Civil Engineers	PP/WEST001	2,909.32	Supply of submersible pump and labour at Torksey PS
31/03/2025	Redacted	PP/MLK001	4,239.00	Compensation
31/03/2025	Wilkin Chapman LLP	PP/MLK003	4,752.00	
31/03/2025	Redacted	PP/WALT002	3,597.50	Compensation
31/03/2025	Pension Fund	Nest	3,041.48	
01/04/2025	Lagg Trading Limited	PP/LAGG001	2,256.00	6ft Storage Container
03/04/2025	Total Energies	PP/TOTG001	1,747.74	Electricity for pumping stations
03/04/2025	Total Energies	PP/TOTG001	822.40	Electricity for pumping stations
03/04/2025	Total Energies	PP/TOTG001	763.22	Electricity for pumping stations
03/04/2025	Total Energies	PP/TOTG001	4,156.35	Electricity for pumping stations
03/04/2025	Total Energies	PP/TOTG001	3,029.67	Electricity for pumping stations
03/04/2025	Total Energies	PP/TOTG001	2,614.74	Electricity for pumping stations

03/04/2025	Total Energies	PP/TOTG001	2,472.21	Electricity for pumping stations
03/04/2025	Total Energies	PP/TOTG001	5,140.04	Electricity for pumping stations
03/04/2025	Total Energies	PP/TOTG001	809.91	Electricity for pumping stations
04/04/2025	P.A.Y.E.	PAYE Month 12	19,767.74	
07/04/2025	Newark and Sherwood District Council	PP/NSDC001	1,359.60	Office rental Apr 25
14/04/2025	Branch Nurseries	PP/BRAN001	3,032.40	Natural fencing at Bulham Lane Drain
14/04/2025	T.C Harrison JCB	PP/HARR001	3,298.09	Repairs and parts for various plant
14/04/2025	Longcliffe Quarries Limited	PP/LONG001	928.54	
14/04/2025	Tarvic Group Ltd	PP/TANV002	1,122.00	
14/04/2025	Allstar Business Solutions Ltd	PP/ALLS001	1,071.64	Fuel for vehicles
17/04/2025	Net Wages	Salaries Month 1	5,885.18	
22/04/2025	Woldmarsh Producers Ltd	PP/WOLD001	6,789.40	Fuel and materials
24/04/2025	Net Wages	Wages Week 3	27,436.48	
25/04/2025		PP/DAN001	1,275.96	Ballast
25/04/2025	T.C Harrison JCB	PP/HARR001	589.20	
25/04/2025	Hutchinson Engineer Services Ltd	PP/HUTC001	4,863.72	Repairs to tree shears
25/04/2025	Inter-Lec Ltd	PP/INTL001	88,998.00	Supply and installation of 11 remote level monitoring sites
25/04/2025	Lighthouse UK Consultancy Ltd	PP/LIGH001	1,449.00	
25/04/2025	Listers Timber & Builders Merchants Ltd	PP/LIST001	1,128.72	
25/04/2025	Lindsey Marsh Drainage Board	PP/LMDB001	31,764.04	Engineering, disbursement and consenting recharges Mar 25
25/04/2025	Longcliffe Quarries Limited	PP/LONG001	3,977.80	
25/04/2025	David Musson Fencing	PP/MUSS001	2,034.96	
25/04/2025	National Grid Electrical Distribution	PP/NAT003	3,648.65	Outage of powerline for culvert installation
25/04/2025	NCC Pension Fund	PP/NCCP001	1,201.20	
25/04/2025	Northgate Vehicle Hire	PP/NORT007	1,106.54	
25/04/2025	Schneider Electric Systems UK Ltd	PP/SCHN001	3,389.44	Telemetry support Apr-June 25
25/04/2025	Tarvic Group Ltd	PP/TANV002	668.00	
25/04/2025	Turnbull & Co Ltd	PP/TURN001	648.25	
25/04/2025	Walker & Son (Hauliers) Ltd	PP/WALK002	2,220.00	Hire of crane and operator at Torksey pumping station
25/04/2025	Eco Power Civil Engineers	PP/WEST001	6,670.86	Replacement of timbers to footbridge at Sturton pumping station
25/04/2025	Bassetlaw District Council	PP/BASS001	589.25	
28/04/2025	Allstar Business Solutions Ltd	PP/ALLS001	815.16	
28/04/2025	Credit Cards	IAT	3,725.30	
29/04/2025	Pension Fund	NEST Week 3	2,059.34	
30/04/2025	Tanks-UK Limited	PP/TANK001	8,010.00	950L single axle trailer fuel bowser
30/04/2025	Pension Fund & Unison	Pension & Unison	7,304.04	
01/05/2025	Isle of Axholme & North Notts WLMB	PP/IOAN001	504.00	
01/05/2025	Lindsey Marsh Drainage Board	PP/LMDB001	1,432.88	
06/05/2025	Toyota (GB) Plc	PP/TOYO001	138,383.84	7 x Toyota Proace Active vans
06/05/2025	Farol	PP/FARO001	12,360.00	Ride on mower
09/05/2025	P.A.Y.E.	PAYE Month 1	14,035.15	
12/05/2025	CST Training Ltd	PP/CSTT001	540.00	
12/05/2025	Lindsey Marsh Drainage Board	PP/LMDB001	10,627.03	Consortium recharges Mar 25
12/05/2025	Plastech	PP/PLAS001	8,483.14	Twinwall drainage pipes
12/05/2025	Auma Actuators Limited	PP/AUMA001	7,480.80	Actuator controls for butterfly valves at Torksey PS
15/05/2025	Net Waes	Salaries Month 2	5,779.23	
23/05/2025	Alton Cars Ltd	PP/ALTO001	1,403.54	Insurance excess
23/05/2025	T.C Harrison JCB	PP/HARR001	589.20	
23/05/2025	Lindsey Marsh Drainage Board	PP/LMDB001	6,602.40	Board's contribution to share of the Asset Management System - Electronic working portal
23/05/2025	Towergate Insurance	PP/TOWE001	1,403.84	Addition of 7 x Toyota Proace Active vans
Total			£715,458.21	

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

TRENT VALLEY INTERNAL DRAINAGE BOARD	File Ref:	Agenda Item: 10
	Subject: FIVE-YEAR PLAN	
Meeting: Board Meeting		
Date: 26th June 2025		
Recommendation:		
To receive the report for the updated Five-Year Plan		

1. Estimate Position – 5-year plan – following 24/25 Update

1:1 Results for the year to 31st March 2025 - Overview

The 2024/25 Estimates provided for a surplus of **£151,445** which would boost the general reserves. The Actual results, as shown in the following table, led to a surplus of **£295,162.17** being achieved, a budget positive variance of **£143,717.17**, mainly due to the receipt of the Flood Recovery Funding.

This surplus has added to the Board's general reserves which is a welcome addition and improves the Board's position going forward.

1:2 Five Year Plan updated for 24/25 results

	¹	Actuals 2024/25	Estimates 2025/26	Estimates 2026/27	Estimates 2027/28	Estimates 2028/29	Estimates 2029/30
	²	£	£	£	£	£	£
Board Contribution to Schemes – Planned & Unplanned	³	1,447,106.56	243,000	253,000	278,000	258,000	218,000
Balance Sheet expenditure:	⁴						
• Plant renewals	⁵	206,076.59	371,750	248,000	220,000	237,500	242,000
• Plant reserve funds	⁶	250,000.00	-156,000	0	-50,000	0	-20,000
• Loan Capital Repayment	⁷	34,927.02	42,093	49,782	49,782	58,299	75,310
B/S Expenditure Total	⁸	491,003.61	257,843	297,782	219,782	295,799	297,310
Activity Expenditure:	⁹						
• Pumping Station	¹⁰	371,689.13	479,664	493,415	507,564	522,118	537,093
• Drains Maintenance	¹¹	93,891.85	101,455	103,992	106,592	109,257	111,989
• PSCA costs	¹²	29,029.84	1,577	1,577	1,577	1,577	1,577
• Recharge costs	¹³	0.00	0	0	0	0	0
• Disbursement costs	¹⁴	0.00	0	0	0	0	0
• Consenting Costs	¹⁵	26,964.83	23,781	23,781	23,781	23,781	23,781
Activity Expenditure Total	¹⁶	521,575.65	606,477	622,765	639,514	656,733	674,440
Supportive Expenditure:	¹⁷						
• DLO Wages	¹⁸	668,589.79	782,056	801,608	821,649	842,190	863,245

• DLO costs inc training	¹⁹	15,075.09	19,220	19,701	20,195	20,700	21,218
• Biodiversity & Environmental Costs	²⁰	1,200.41	600	615	630	646	662
• Establishment costs	²¹	688,040.80	816,488	819,512	841,415	901,827	917,616
• Staff costs	²²	132,756.33	142,644	146,346	150,144	154,042	158,045
• Finance costs	²³	1,590.38	1,630	1,672	1,714	1,756	1,800
• Loan Interest costs	²⁴	14,229.60	24,561	34,368	46,158	70,878	88,529
• Other costs	²⁵	8,251.02	2,250	2,307	2,364	2,423	2,483
• EA Precept	²⁶	185,634.00	185,634	185,634	185,634	185,634	185,634
Support Expenditure Total	²⁷	1,715,367.42	1,975,083	2,011,763	2,069,903	2,180,096	2,239,232
Total expenditure	²⁸	4,175,053.24	3,082,403	3,185,310	3,207,199	3,390,628	3,428,982
Income:	²⁹						
• Other income	³⁰	-77,110.04	-66,206	-66,209	-66,212	-66,216	-66,220
• Flood funding	³¹	-1,122,158.30	0	0	0	0	0
• PSCA income	³²	-85,127.03	-32,200	-32,200	-32,200	-32,200	-32,200
• Recharge income	³³	-0.00	-0	-0	-0	-0	-0
• Disbursement income	³⁴		0	0	0	0	0
• Consenting income	³⁵	-38,217.68	-9,500	-9,500	-9,500	-9,500	-9,500
• DLO & Plant absorption	³⁶	-194,387.13	-1,050	-1,050	-600	-24,200	-600
Income Total	³⁷	-1,517,000.18	-108,956	-108,959	-108,512	-132,116	-108,520
Expenditure less Income – to be funded from rates/levy	³⁸	2,658,053.06	2,973,447	3,076,351	3,098,687	3,258,512	3,320,462
Rates & Levy Income:	³⁹						
Estimated % increase on prior year – January plan:	⁴⁰	0%	0%	3.5%	3%	2.5%	2.5%
New % increase on prior year of:	⁴¹	0%	0%	0%	3.75%	3.75%	3.75%
Using a rate of:	⁴²	14.911p & 2.796p	14.911p & 2.796p	14.911p & 2.796p	15.470p & 2.901p	16.050p & 3.010p	16.652p & 3.123p
• Agricultural Rates	⁴³	-730,589.23	-730,466	-730,466	-757,852	-786,265	-815,757
• Special Levy	⁴⁴	-2,222,626.00	-2,231,710	-2,231,710	-2,315,391	-2,402,218	-2,492,329
Total Rates & Levy	⁴⁵	-2,953,215.23	-2,962,176	-2,962,176	-3,073,243	-3,188,483	-3,308,086
Net Surplus / (Deficit)	⁴⁶	295,162.17	-11,271	-114,175	-25,444	-70,029	-12,376
Surplus Cash Reserve:	⁴⁷						
Total Cash reserves at 1 st of April	⁴⁸	752,079.74	1,297,242	1,285,971	1,171,796	1,146,352	1,076,323
Funds added to / removed from Plant Reserve still	⁴⁹	250,000	0	0	0	0	0

held							
Net Surplus / (deficit) in year	50	295,162.17	-11,271	-114,175	-25,444	-70,029	-12,376
Forecasted Total Cash Reserve at 31st March	51	1,297,241.91	1,285,971	1,171,796	1,146,352	1,076,323	1,063,947
Reserved Funds:	52						
• Plant Reserve	53	-291,800.00	-135,800	-135,800	-85,800	-85,800	-65,800
• Other Reserves	54	-2,640.00	-2,640	-2,640	-2,640	-2,640	-2,640
Forecasted Surplus Cash Position at 1st April	55	1,002,801.91	1,147,531	1,033,356	1,057,912	987,883	995,507
Surplus Cash Position as a % of Net Expenditure (line 38)	56	37.73%	38.59%	33.59%	34.14%	30.32%	29.98%

1:3 Five Year Plan updated for 24/25 results

The Five-Year Plan approved at the January 2025 Board Meeting, accepted an increase in 2025/26 of 0% which would result in a deficit of **£11,271** (line 46).

It was accepted that this deficit would reduce the Board's surplus cash to **£911,066** which represented **30.64%** of the forecasted net operating costs for that year. It is the Board's policy to hold 30% reserves.

Whilst the Five-year plan allowed for a 3.5% increase (line 40) in 2026/27 this would result in a surplus cash position slightly below the policy 30%, at 29.28%.

The results for 2024/25 and the overall savings / additional income has increased those surplus cash reserves and therefore the 5-year plan and the expected rate increases can be adjusted to potentially another 0% increase as shown at line 41.

It is envisaged that an increase of 3.75% for 2027/28 to 2028/29 will still be required to allow the Board to maintain a 30% reserve position.

1:4 Future review

The above 5-year plan update is only in respect of the impact of the 24/25 results on the surplus cash position, it is not a review of further expenditure or income.

In Autumn 2025 the costs / income / schemes / plant adjustments included in the 5-year plan are again reviewed and amended prior to the presentation to the Board of the draft 2026/27 estimates in November 2025.

2 The Effects of the Proposed Rate Increases

2:1 Five Year Plan – Forecasted Rateable Income

	1	Actuals 2024/25	Estimates 2025/26	Estimates 2026/27	Estimates 2027/28	Estimates 2028/29	Estimates 2029/30
	2	£	£	£	£	£	£
	3						
New % increase on prior year of:	4	0%	0%	0%	3.75%	3.75%	3.75%

Agricultural rates Income:	5						
Rate payers	6	730,589.23	730,466	730,466	757,852	786,265	815,757
<i>Increase on Last year rates</i>	7	-330.05	- 123	0	27,386	28,413	29,492
Special Levy Councils:	8						
Newark Sherwood	9	933,987	935,900	935,900	970,987	1,007,391	1,045,176
• <i>Increase on last year</i>	10	950	1,913	0	35,087	36,404	37,785
Melton	11	29,964	29,964	29,964	31,088	32,252	33,462
• <i>Increase on last year</i>	12	0	0	0	1,124	1,164	1,210
West Lindsey	13	63,033	63,033	63,033	65,396	67,848	70,392
• <i>Increase on last year</i>	14	1	0	0	2,363	2,452	2,544
Bassetlaw DC	15	657,936	664,940	664,940	689,868	715,733	742,578
• <i>Increase on last year</i>	16	8	7,004	0	24,928	25,865	26,845
North Kesteven	17	52,592	52,759	52,759	54,737	56,790	58,920
• <i>Increase on last year</i>	18	0	167	0	1,978	2,053	2,130
Gedling	19	38,278	38,278	38,278	39,713	41,202	42,748
• <i>Increase on last year</i>	20	1	0	0	1,435	1,489	1,546
Rushcliffe	21	446,836	446,836	446,836	463,602	481,002	499,053
• <i>Increase on last year</i>	22	4,482	0	0	16,766	17,400	18,051
Total Special Levy Income	23	2,222,626	2,231,710	2,231,710	2,315,391	2,402,218	2,492,329
Increase in special levy from last year	24	5,442	9,084	0	83,681	86,827	90,111
Rateable Income:	25						
Total Rates & Levy Income	26	2,953,215.23	2,962,176	2,962,176	3,073,243	3,188,483	3,308,086
Increase in Income to the Board on last year	27	5,111.95	8,961	0	111,067	115,240	119,603

2:2 Increase in Rates – 1%

As a note, a 1% increase in the 2024/25 rate represented an increase in the Board's income of £38,560:

- Agricultural rates £7,166
- Special Levy £31,394

2:3 Annual Value of Land

Where land moves from Agricultural land to Special Levy land the Annual Values on which the council pay their Special Levy will increase, this movement of land is dependent on the granting of planning permission by the applicable council and is outside the control of the Board.

Any increase in Special Levy payable by the Council will be offset by their receipt of domestic or business rates on the applicable land.

3:1 Tranche 2B Flood Recovery Funds

For 2025/26 the Board have been informed that their application for further Tranche 2 B funding for works at Sutton on Trent will be funded to £314,308.80, where the costs/work must be completed by 31st March 2026.

These funds have not been presented within the updated above 5-year plan, but where they use the Board's own resources, this will further improve the Board's reserve position.

Nicola Hind FCCA
Finance Manager

FOR MEMBERS' INFORMATION ONLY

TRENT VALLEY INTERNAL DRAINAGE BOARD Meeting: Board Meeting Date: 26th June 2025	File Ref:	Agenda Item: 11
	Subject: FINANCIAL STATEMENTS AND AGAR	

1. Financial Statements for the year ending 31st March 2025

- 1:1 The Final accounts for the year ending 31st March 2025 are attached for consideration and approval, including schedule of Income and Expenditure, Balance sheet and Schedule of Reserves.
- 1:2 Whilst the Variance report illustrates the income and costs to the budgets, the attached accounts illustrate the income and expenditure and a comparison to last year's accounting figures.



TRENT VALLEY INTERNAL DRAINAGE BOARD

**UNAUDITED
FINANCIAL ACCOUNTS**

FOR THE PERIOD 1ST APRIL 2024 TO 31ST MARCH 2025



TRENT VALLEY INTERNAL DRAINAGE BOARD

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Narrative Statement

Annual Report

About the Trent Valley Internal Drainage Board

The Trent Valley Internal Drainage Board (TVIDB) is an independent body created under Land Drainage Statutes responsible for flood defence, drainage and water level management works, other than on main rivers, in a defined geographical area. The Board includes those elected by and representing the occupiers of land in the area and members nominated by the local authorities of Newark & Sherwood, Melton, West Lindsey, North Kesteven, Gedling, South Kesteven, Rushcliffe and Bassetlaw District Councils.

The Board secures income mainly from drainage levies on farmers and other occupiers, and from special levies on local authorities. The Board also pays levies to the Environment Agency to fund works on main rivers within the Board's area.

The address of the registered office is:

The Newark Beacon
Beacon Hill
Cafferata Way
Newark
Nottinghamshire
NG24 2TN

The Board is administered by the Water Management Consortium, a 4 Board Consortium comprising Lindsey Marsh Drainage Board, Isle of Axholme & North Notts WLMB and Doncaster East Internal Drainage Board. The administration address is:

Wellington House
Manby Park
Manby
Louth
Lincolnshire
LN11 8UU

The Board consists of 12 elected members and 13 nominated members.

Elected Members:

J Miller (Chairman)
T H Farr (Vice-Chairman)
J Spink
A Arden
W J Staunton
N J Greenhalgh
T Hawthorne
R J Jackson
D Loates
D Gash
J B Ashworth
R Holt



Appointed by Newark & Sherwood District Council

Cllr S Michael
Cllr A Freeman
Cllr K Melton
Cllr L Dales

Appointed by Rushcliffe Borough Council

Cllr T Combella
Cllr J Billin
Cllr G Fletcher
Cllr T Wells

Appointed by Bassetlaw District Council

Cllr D Bamford
Cllr D Pulk
Cllr S Shaw

Appointed by Gedling / Melton Borough Council

J Evens

Appointed by West Lindsey / North Kesteven District Councils

Cllr D Dobbie

This document is the Statement of Accounts of TVIDB for the financial year ended 31st March 2025. The accounts consist of:

The Statement of Responsibilities

This statement identifies the officer who is responsible for the proper administration of the Board's financial affairs.

The Income and Expenditure Account

This statement shows the gross expenditure, income and net expenditure on the major activities for which the Board is responsible and compares that cost with the finance provided by the local rate payer and others.

The Balance Sheet

This statement is fundamental to the understanding of the Board's financial position at the year end. It shows the balances and reserves at the Board's disposal, the fixed and net current assets employed in its operation, together with summarised information of the fixed assets held. This statement also includes the assets and liabilities of the Board.

The Statement of Movement on Reserves

This statement shows the changes in reserves during the reporting period.

The Statement of Accounting Policies

This statement details the legislation and source of accounting principles on which the financial statements are prepared.

Summary of Financial Performance

The Board's financial position improved during the year as follows:



- 1 **Deficit / Surplus:** The Income & Expenditure Statement shows the expenditure and income relevant to both the engineering schemes and also the general maintenance and support costs of the Board. The Income & Expenditure Statement includes costs that are non-monetary and are accounting adjustments, such as depreciation & pension costs, that do not represent cash leaving the Board. The general maintenance & support income/expenditure resulted in a surplus of **£2,026,813** whilst the engineering schemes income/expenditure resulted in a deficit of **£903,854**. The Board received funding towards the flood recovery of **£1,122,158** which improved the Board's financial position. As the Board earmarks the funds to be allocated to schemes, the timing of the income received and its associated expenditure may indeed fall into different accounting periods. The Statement of Reserves shows the funds remaining in schemes as at the 31st March 2025.
- 2 **Deficit / Surplus:** In addition to the expenditure represented in the Income & Expenditure Statement the Board also incurs costs that are represented in the Balance Sheet values, such as fixed asset additions / disposals and also capital loan repayments. When the Board prepare the annual Estimates of Income and Expenditure these Balance sheet costs must also be included to ensure the Board has sufficient monetary funds to pay such costs.
- 3 **Deficit / Surplus:** The approved 2024/25 Estimates expected a surplus position for the year of **£151,445**; with any surplus being added to General Reserves. The Board experienced increased costs for Pumping station annual running costs including electricity & repair cost; however these were offset by an increase in Investment Income and savings in Consortium fees plus the costs relating to new loans delayed to future years; the overall outturn resulted in a surplus of **£295,162.17**.
- 4 **Fixed Assets:** During the year the Board purchased a Case excavator, Case front loader, low loader trailer, 2 weedbaskets, 4 concrete mixers, a portable diesel, a storage container, 2 4x4 vehicles at a total cost of £276,103. The Board disposed of a JCB Excavator, a Case tractor & front loader & a Ford 4x4 vehicle for £70,027 making a net profit on disposal of £50,299.
- 5 **Funding:** The Boards expenditure is mainly funded by cash from ratepayers and levies on local Councils. The Board also holds a number of cash reserves. External funding is sought on Schemes from the RFCC and DEFRA.

Five Year Capital Works Programme

As reported and approved by the Board in January of each year, full details of the 5 year capital works programme along with a copy of the full estimates for income and expenditure of the Board, can be requested from the office. These estimates underline the importance of having adequate reserves and detail the funding sources which includes long term debt, flood defence grant in aid and third party contributions.



Statement of Responsibilities for the Statement of Accounts

The Board is required:

- 1 To make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this Board that officer is the Responsible Financial Officer.
- 2 To manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- 3 Approve the Statement of Accounts.

The Responsible Financial Officer's responsibilities:

The Responsible Financial Officer is responsible for the Board's Statement of Accounts which is required to present a true and fair view of the financial position of the Board at the accounting date, and its Income and Expenditure for the year ended 31st March 2024.

In preparing this Statement of Accounts, the Responsible Financial Officer has:

- 1 selected suitable accounting policies and then applied them consistently;
- 2 made judgements and estimates that were reasonable and prudent;
- 3 has completed this Statement of Accounts in accordance with Regulation 11 of the Accounts and Audit Regulations 2015, which all Category 2 Authorities are required to do. This Board is a Category 2 Authority
- 4 applied the accounting concept of a going concern by assuming the IDB will continue to operate for the foreseeable future.

The Responsible Financial Officer has:

- 1 kept proper accounting records which were up to date;
- 2 taken reasonable steps for the prevention and detection of fraud and other irregularities.

Certificate of the Responsible Financial Officer:

This Statement of Accounts forms the basis for the Board's Annual return (AGAR) and it is that upon which the Auditor will form an opinion. It provides a true and fair view of the financial position of the Board at 31st March 2025 and its Income and Expenditure for the year then ended.

Name:	Nicola Hind FCCA	Date:	30th May 2025
Designation:	Financial Reporting Officer		

Certificate of the Chairman of the Board:

I confirm that the Financial Statements were approved by the Trent Valley Internal Drainage Board at a meeting held on the 26th June 2025.

Name:	John Miller	Date:	26th June 2025
Designation:	Chairman		

TRENT VALLEY INTERNAL DRAINAGE BOARD

Income & Expenditure Account

All Values are shown in

Pound Sterling

Notes	31.03.2025 Current Year	31.03.2025 Current Year Scheme Income & Expenditure account - Scheme reserves	31.03.2025 Current Year Total	31.03.2024 Previous Year Annual Maintenance Income & Expenditure account - General reserves	31.03.2024 Previous Year Scheme Income & Expenditure account - Scheme reserves	31.03.2024 Previous Year Total
	Annual Maintenance Income & Expenditure account - General reserves					
INCOME						
Agricultural drainage rates	730,589.23		730,589.23	730,919.28		730,919.28
Special levies	2,222,626.00		2,222,626.00	2,217,184.00		2,217,184.00
Rental, wayleaves & grazing income	6,455.45		6,455.45	1,934.51		1,934.51
Income from PSCAs	86,127.03		86,127.03	48,614.56		48,614.56
Income from rechargeable works	0.00		0.00	0.00		0.00
Income from consenting	38,217.68		38,217.68	60,666.84		60,666.84
Income from recharge of disbursements	0.00		0.00	0.00		0.00
Contributions non-schemes	9,018.84		9,018.84	9,233.04		9,233.04
Investment interest	58,629.50		58,629.50	39,093.78		39,093.78
Flood Recovery funds	1,122,158.30		1,122,158.30	0.00		0.00
Other income	3,006.25		3,006.25	650.00		650.00
Grants	0.00	0.00	0.00	0.00	0.00	0.00
Deferred & committed sums released - Schemes	0.00	0.00	0.00	0.00	0.00	0.00
Contributions to Schemes	0.00	0.00	0.00	15,965.00		15,965.00
Own use of plant recharged (absorption)	501,015.56		501,015.56	303,653.00		303,653.00
Own use of labour recharged (absorption)	403,680.16		403,680.16	271,518.66		271,518.66
TOTAL INCOME	5,180,524.00	0.00	5,180,524.00	3,683,467.67	15,965.00	3,699,432.67
MAINTENANCE & DEVELOPMENT EXPENDITURE						
Engineering scheme expenditure	30	903,854.30	903,854.30	539,588.43	335,860.10	335,860.10
Drain maintenance expenditure	10	738,149.05	738,149.05	598,490.86	539,588.43	539,588.43
Pumping station expenditure	11	397,757.70	397,757.70	36,767.38	598,490.86	598,490.86
PSCA Recharge Expenditure	3	69,012.66	69,012.66	0.00	36,767.38	36,767.38
Recharge expenditure	4	0.00	0.00	0.00	0.00	0.00
Consenting expenditure	5	26,964.83	26,964.83	22,924.28	22,924.28	22,924.28
Disbursement Costs	6	0.00	0.00	0.00	0.00	0.00
Cost of goods sold & stock variances		2,732.28	2,732.28	644.53	644.53	644.53
TOTAL MAINTENANCE & DEVELOPMENT EXPENDITURE	1,234,616.52	903,854.30	2,138,470.82	1,198,415.48	335,860.10	1,534,275.58
SUPPORTIVE EXPENDITURE						
DLO costs	12	683,664.88	683,664.88	572,396.26	572,396.26	572,396.26
Other direct expenses	13	4,084.52	4,084.52	2,561.86	2,561.86	2,561.86
Environment Agency precept		185,634.00	185,634.00	185,634.00	185,634.00	185,634.00
Support & establishment costs	14	820,797.13	820,797.13	715,413.30	715,413.30	715,413.30
Finance costs	15	15,619.98	15,619.98	16,690.90	16,690.90	16,690.90
Depreciation costs	16	285,757.83	285,757.83	269,367.59	269,367.59	269,367.59
Bad debt costs		1,434.22	1,434.22	1,176.03	1,176.03	1,176.03
Biodiversity & environmental costs		1,200.41	1,200.41	436.59	436.59	436.59
Pension scheme finance costs		(9,000.00)	(9,000.00)	13,000.00	13,000.00	13,000.00
Miscellaneous	24		0.00		0.00	0.00
TOTAL SUPPORTIVE EXPENDITURE	1,969,392.97	0.00	1,969,392.97	1,776,676.55	0.00	1,776,676.55
TOTAL EXPENDITURE	3,204,009.49	903,854.30	4,107,863.79	2,975,092.03	335,860.10	3,310,952.13
	1,976,514.51	(903,854.30)	1,072,660.21	708,375.64	(319,895.10)	388,480.54
EXCEPTIONAL INCOME	50,298.63	0.00	50,298.63	19,881.75	0.00	19,881.75
NET SURPLUS / (DEFICIT)	2,026,813.14	(903,854.30)	1,122,958.84	728,257.39	(319,895.10)	408,362.29

TRENT VALLEY INTERNAL DRAINAGE BOARD

Balance Sheet Report

All Values are shown in Pound Sterling

		<u>31.03.2025</u>	<u>31.03.2024</u>
	Notes	<u>Current Year</u>	<u>Previous Year</u>
<u>FIXED ASSETS</u>	16		
Land & buildings		159,164.72	162,566.48
Pumping stations		1,418,433.76	1,501,871.08
Plant & equipment		867,408.50	813,891.22
Motor vehicles		<u>99,291.94</u>	<u>75,352.75</u>
FIXED ASSETS		2,544,298.92	2,553,681.53
<u>CURRENT ASSETS</u>			
Stocks		23,625.87	26,615.18
Trade debtors		96,450.31	12,835.00
Rates debtors		9,163.38	11,680.52
Other debtors		1,445.00	18,910.00
Cash at Bank and in hand	18	3,224,922.87	1,973,559.65
Prepayments		<u>19,107.01</u>	<u>-</u>
CURRENT ASSETS		3,374,714.44	2,043,600.35
<u>CURRENT LIABILITIES - DUE WITHIN 1 YEAR</u>			
Trade creditors & supplier retentions	19	(400,727.06)	(242,342.51)
Other creditors	20	(3,093.87)	(16,848.94)
Accruals		(107,962.91)	(13,259.64)
Taxation & social security	21	45,746.68	43,789.47
Loans & hire purchase	22	(35,957.87)	(34,927.01)
Deferred income & commuted sums	23	(89,993.20)	(84,669.08)
CURRENT LIABILITIES		(591,988.23)	(348,257.71)
NET CURRENT ASSETS		2,782,726.21	1,695,342.64
TOTAL ASSETS LESS CURRENT LIABILITIES		5,327,025.13	4,249,024.17
<u>LONG TERM LIABILITIES</u>			
Loans & hire purchase	22	(423,435.44)	(459,393.32)
Pension scheme liability	24	<u>(72,000.00)</u>	<u>(335,000.00)</u>
LONG TERM LIABILITIES		(495,435.44)	(794,393.32)
NET ASSETS		4,831,589.69	3,454,630.85
<u>RESERVES:</u>			
<u>USABLE RESERVES</u>			
<u>EARMARKED RESERVES</u>			
Engineering Projects Reserve	31	1,521,442.17	978,189.91
Commutted Sums Reserve		0.00	0.00
Capital Receipts Unapplied Reserve		2,640.00	2,640.00
Plant Renewal Fund		<u>291,800.00</u>	<u>41,800.00</u>
TOTAL EARMARKED		1,815,882.17	1,022,629.91
<u>GENERAL RESERVES</u>			
General Reserve - Profit & Loss Reserve		814,768.92	1,125,221.57
Current period net surplus / (deficit)		<u>1,122,958.84</u>	<u>408,362.29</u>
TOTAL GENERAL RESERVES		1,937,727.76	1,533,583.86
<u>UNUSABLE RESERVES</u>			
Revaluation Reserve		1,149,979.76	1,233,417.08
Pension Reserve	24	<u>(72,000.00)</u>	<u>(335,000.00)</u>
TOTAL NON-DISTRIBUTABLE RESERVES		1,077,979.76	898,417.08
BOARD'S FUNDS		4,831,589.69	3,454,630.85

TRENT VALLEY INTERNAL DRAINAGE BOARD

Statement of Changes in Reserves For the Year Ended 31 March 2025

	Engineering Projects Reserve	Commuted Sums Reserve	Capital Receipts Unapplied Reserve	Plant Renewal Fund	General Reserve - Profit & Loss Reserve	Total
	£	£	£	£	£	£
Usable Reserves						
At 1 April 2024	978,189.91	0.00	2,640.00	41,800.00	1,533,583.86	2,556,213.77
Profit / (Loss) for the Year	-	-	-	-	1,122,958.84	1,122,958.84
Board Funding for schemes	388,000.00	-	-	-	(388,000.00)	0.00
Engineering receipts	0.00	-	-	-	0.00	0.00
Other comprehensive income	-	-	-	-	(9,000.00)	(9,000.00)
Transfer from other reserves	1,059,106.56	-	-	250,000.00	83,437.32	1,392,543.88
	<u>2,425,296.47</u>	<u>0.00</u>	<u>2,640.00</u>	<u>291,800.00</u>	<u>2,342,980.02</u>	<u>5,062,716.49</u>
Transfer to other reserves	0.00	0.00	0.00	-	(1,309,106.56)	(1,309,106.56)
Engineering expenditure	(903,854.30)	-	-	-	903,854.30	0.00
At 31 March 2025	<u>1,521,442.17</u>	<u>0.00</u>	<u>2,640.00</u>	<u>291,800.00</u>	<u>1,937,727.76</u>	<u>3,753,609.93</u>
				Revaluation Reserve	Pension Reserve	Total
				£	£	£
At 1 April 2024				1,233,417.08	(335,000.00)	898,417.08
Profit / (Loss) for the Year				-	263,000.00	263,000.00
Transfer from other reserves				-	0.00	0.00
				<u>1,233,417.08</u>	<u>(72,000.00)</u>	<u>1,161,417.08</u>
Transfer to other reserves				0.00	0.00	0.00
Depreciation of pumping stations				(83,437.32)	0.00	(83,437.32)
At 31 March 2025				<u>1,149,979.76</u>	<u>(72,000.00)</u>	<u>1,077,979.76</u>

Reserves Note

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. However, not all reserves can be used to deliver services and these are reflected as Usable and Unusable. Unusable reserves are determined by technical accounting rules and are not available for use by the Board. Revaluation and Pension reserves are examples of Unusable Reserves. Of the Usable Reserves, the Board holds two different types - Allocated or Earmarked Reserves and Unallocated or General Reserves.

Usable Reserves

Allocated or Earmarked Reserves

Allocated or Earmarked Reserves are sums set aside for a specific known future use.

Engineering Project Reserve

The Engineering Project Reserve is an earmarked reserve where the sums have been set aside for a specific project or to meet expenditure for a specific future purpose.

Further notes relating to Engineering Project Reserves can be found in the Notes to the Accounts at Note 31

Commuted Sums Reserve

A commuted sum is a "one-off" receipt, from a 3rd party, of a capital nature that is reserved against future expenditure of a specific nature. Any commuted sums are now held on the balance sheet as a future obligation (creditor) rather than a value in the reserve account.

Capital Receipts Unapplied Reserve

Capital receipts arise from the disposal of land & building assets and are credited to the Capital Receipts Unapplied Reserve from where new building or land assets may be financed from in the future.

Plant Renewal Fund Reserve

The Plant Renewal & Operating Reserve is an earmarked reserve where funds have been set aside and are held for future costs incurred in the provision of new plant.

TRENT VALLEY INTERNAL DRAINAGE BOARD

Statement of Changes in Reserves For the Year Ended 31 March 2025

Unallocated or General Reserves

Unallocated or General Reserves are funds to provide protection against unplanned expenditure.

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

When considering the Board's financial position, within those General reserves we identify the cash element so that we can ensure we have sufficient funds in the form of cash to meet our everyday expenditure and keep enough in reserve to enable the Board to meet any unplanned expenditure caused by an increase in costs or a flooding event. The Board's policy is to maintain a level of 30% of average net operating costs. The calculation of average operating costs includes expenditure on pumping stations, watercourse maintenance, administration, other assets and borrowing charges. Non-monetary expenses, such as depreciation, are not included in the calculation.

Unusable Reserves

Revaluation Reserve

The revaluation reserve is a non-monetary accounting adjustment to record movement arising from the revaluation of the Pumping Stations from their historical cost to their value as at the revaluation date. The Revaluation Reserve is reduced annually in line with the value of the depreciation of the Pumping Stations. The Reserve value is not available for use by the Board.

Pension Reserve

The Pension Reserve represents the present values of the Pension scheme, as valued by an independent firm of actuaries, based upon an estimate of the pensions that will be payable in future years taking into consideration assumptions on mortality rates and earnings. The Pension Reserve is not available for use by the Board.

The Pension reserve is in deficit. A deficit arises where the Board has not contributed sufficient funds to match the Actuary's assessment of the future pension commitments as at the balance sheet date. The Actuary's assessment can change significantly from year to year, depending on investment performance, mortality rates and the age profile of the active members of the scheme. The deficit value does not represent the exit costs of closing down the scheme or withdrawing from the LGPS scheme as at the balance sheet date, the cost of which is likely to be much greater than the Pensions Reserve deficit.

Further notes relating to Pensions can be found in the Notes to the Accounts

TRENT VALLEY INTERNAL DRAINAGE BOARD

Notes to the Financial Statements For the Year Ended 31 March 2025

1 General Information

Internal Drainage Boards are independent bodies created under land drainage statutes and the Board is governed by Section 1 of the Land Drainage Act 1991. The Board has permissive powers to undertake flood defence works, other than on main rivers, in a defined geographical area. The Board includes those elected by and representing the occupiers of land in the area and members nominated by the local authorities in the area.

The Board is subject to the Audit Commission Act 1998 and also the Accounts and Audit Regulations as issued under that Act.

2 Accounting Policies

The Board has not elected to prepare a full Statement of Accounts required by larger public bodies (Category 1 Authorities), as provided for in the Local Audit & Accountability Act 2014.

The Board is a Category 2 Authority and it has completed this Statement of Accounts in accordance with Regulation 11 of the Accounts and Audit Regulations 2015, which all Category 2 Authorities are required to do.

The Annual Return has been prepared in accordance with proper practices that are set out in Sections 1 and 2 of the Practitioners' Guide as published by the National Association of Local Councils 2024

Summary of significant accounting policies and key accounting statements

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Accounting Concepts

These accounts have been prepared in accordance with the following accounting concepts:

Going Concern

Prudence

Accruals

Statement of compliance

These financial statements have been prepared having regard to the Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006, along with the guidance published by the Association of Drainage Authorities (ADA), with the following exception: -

Government Grants and Subsidies

Grants are credited to the Income & Expenditure account in the year they are received, this is in accordance with the proper practices as per the Practitioners Guide 2024 in the preparation of the AGAR. To ensure that Grant income not spent is held separately to the general reserves, all grants and associated expenditure relating to Engineering Schemes are held separately in the Balance Sheet Reserves and released back to General Reserves during the life of the scheme. This enables the funds allocated and received for a specific purpose to be held separately to the general reserves and ensures that those schemes have sufficient funds available to continue.

Basis of preparation

The financial statements have been prepared using the historical cost convention, except that as disclosed in the accounting policies, certain items are shown at fair value.

These financial statements are prepared in sterling which is the functional currency of the Board.

Tax

Drainage Boards are exempt from Income, Corporation and Capital Gains Taxes. Value Added Tax is included in the accounts only to the extent that it is irrecoverable.

TRENT VALLEY INTERNAL DRAINAGE BOARD

Notes to the Financial Statements For the Year Ended 31 March 2025

Tangible assets

Tangible fixed assets are recognised as expenditure on acquisition, creation or enhancement of fixed assets with a value in excess of £500, or £2,000 in the case of computer equipment, and with an estimated useful life in excess of one year and are capitalised on an accruals basis in the accounts.

Tangible fixed assets are included at historic cost less any depreciation charge.

The useful lives on the various assets held on the Fixed Asset Register are as follows:

Buildings: 50 years

Pumping station contents and weedscreen cleaners: 25 years

Motor vehicles and equipment: 5 years

Excavators and plant: 5-10 years

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out method (FIFO).

Debtors

Trade debtors are amounts due from customers for goods sold or services performed in the ordinary course of business.

Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as Current Liabilities if the Board does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as Long Term Liabilities.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds and the amount due on redemption being recognised as a charge to the Income and Expenditure account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in Finance costs.

Borrowings are classified as Current Liabilities unless the Board has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Operating leases

Rentals payable under operating leases are charged to expenditure on a straight-line basis over the term of the lease.

Contingent assets and liabilities

Contingent liabilities are provided for in the accounts by way of accruals quantified by a best estimate on the non-invoiced costs that the Board incurred before the year end and had a legal obligation to settle within 9 months of the year-end.

Defined benefit pension obligation

The Board participates in the Nottinghamshire Local Government Pension Scheme operated by Nottingham County Council.

TRENT VALLEY INTERNAL DRAINAGE BOARD

Notes to the Financial Statements For the Year Ended 31 March 2025

The expected costs of providing pensions, as calculated periodically by professionally qualified actuaries, is charged to the Income and Expenditure account in order to spread the cost over the lives of employees in the schemes. Further costs arise in respect of certain pensions paid to retired employees on an unfunded basis.

The Board's share of the Pension scheme's assets and liabilities are included at fair value, as calculated annually by the actuary, which in turn gives rise to actuarial gains or losses. Liabilities are discounted to their current price using a discount rate of 5.8% (4.9% in 2024).

TRENT VALLEY INTERNAL DRAINAGE BOARD

Notes to the Financial Statements For the Year Ended 31 March 2025

	31.03.2025 Current Year	31.03.2024 Previous Year
3 PSCA Income & Expenses		
PSCA Income		
PSCA Income - EA - DLO works done	85,127.03	48,614.56
	85,127.03	48,614.56
Expenses for PSCA works		
PSCA Costs - EA	69,012.66	36,767.38
PSCA costs	69,012.66	36,767.38
Income over Expenditure on PSCA	16,114.37	11,847.18
4 Other Recharge Works		
Income		
Works performed recharged income - DLO	0.00	0.00
	0.00	0.00
Expenditure		
Works performed costs & recharged as income	0.00	0.00
Income over Expenditure on Recharge works performed	0.00	0.00
5 Consenting Recharges		
Income		
Consent & application fees	4,922.00	4,790.00
Surface water & treated effluent fees	33,295.68	55,876.84
Consenting fees - commuted income matched to expenses	0.00	0.00
	38,217.68	60,666.84
Expenditure		
Consenting costs	26,964.83	22,924.28
Income over Expenditure on Consenting Recharge	11,252.85	37,742.56
6 Disbursement Income & Expenditure		
Recharge of expenditure Income		
Income receipts for expenses	0.00	0.00
Recharge of expenditure		
Expenses (disbursements) to be recharged	0.00	0.00
Income over Expenditure on Disbursements	0.00	0.00
Total Income Relating to Recharges	123,344.71	109,281.40
Total Expenditure Relating to Recharges	95,977.49	59,691.66
	31.03.2025 Current Year	31.03.2024 Previous Year
7 Contributions - non-Schemes		
Contributions towards DLO costs	7,905.00	7,905.00
Contributions towards vehicle fuel costs - pte mileage	1,113.84	1,328.04
Olive Tech fund to match expenditure		
	9,018.84	9,233.04
	31.03.2025 Current Year	31.03.2024 Previous Year
8 Other income		
* Insurance claims	1,946.28	0.00
HMRC VAT supplement	9.96	0.00
Summons costs receipts	1,050.00	650.00
Other Income	0.01	0.00
	3,006.25	650.00
*Compensation for losses incurred at Sturton Depot break in		
	31.03.2025 Current Year	31.03.2024 Previous Year
9 Use of Own		
Use of Own Plant		
Engineering Projects	91,312.50	1,908.00
PS Projects	5,625.50	4,291.00
Recharge Projects	20,859.75	18,558.50
Drains Maintenance Projects FLA, WEE, WOT, WED	383,217.81	278,895.50
Other		
Total Use of Own Plant	501,015.56	303,653.00

TRENT VALLEY INTERNAL DRAINAGE BOARD

Notes to the Financial Statements For the Year Ended 31 March 2025

		31.03.2025 Current Year	31.03.2024 Previous Year
9 Use of Own Labour			
Use of Own Labour - DLO			
Engineering Projects		103,074.63	24,208.29
PS Projects		20,443.07	22,190.60
Recharge Projects		19,123.07	18,144.57
Drains Maintenance Projects FLA, WEE, WOT, WED		261,039.39	206,975.20
Other			
Total Use of Own Labour		<u>403,680.16</u>	<u>271,518.66</u>
Total Use of Own Labour & Plant		<u>904,695.72</u>	<u>575,171.66</u>
		31.03.2025 Current Year	31.03.2024 Previous Year
10 Drain Maintenance Expenses			
Flailing		282,565.85	190,492.53
Weedcutting		262,243.71	186,124.17
Emergency drain repairs		2,978.55	13,012.88
Other drain repairs		<u>190,360.94</u>	<u>149,958.85</u>
		<u>738,149.05</u>	<u>539,588.43</u>
Stocks		37,207.98	17,632.86
Use of own plant		383,217.81	278,895.50
Use of own labour		261,039.39	206,975.20
Contractors		44,139.20	24,140.00
Consultants		2,354.93	4,977.13
Compensation		5,099.45	3,209.85
Expenses reimbursements (inc. travelling)		5,090.29	2,997.09
Other costs		<u>0.00</u>	<u>760.80</u>
		<u>738,149.05</u>	<u>539,588.43</u>
		31.03.2025 Current Year	31.03.2024 Previous Year
11 Pumping Station Expenses			
Stocks		4,182.70	267.64
Use of own plant		5,625.50	4,291.00
Use of own labour		20,443.07	22,190.60
Contractors		23,734.34	26,722.77
Consultants		20,340.15	14,142.97
Utilities (Electric)		271,531.83	487,133.79
Utilities (Rates & Water)		(74.91)	367.04
Telemetry		11,298.12	11,298.12
Inspections		6,686.17	6,844.49
Insurance		33,899.40	24,707.76
Expenses reimbursements		13.00	511.68
Other costs		<u>78.33</u>	<u>13.00</u>
		<u>397,757.70</u>	<u>598,490.86</u>
		31.03.2025	31.03.2024
11 Pumping Station expenses - per station			
Marton Pumping Station	TVPS1001	59,860.72	96,416.52
Fenton Pumping Station	TVPS1002	3,804.20	2,931.49
Torksey Pumping Station	TVPS1003	66,430.01	121,924.90
Drinsey Nook Pumping Station	TVPS1004	9,806.66	4,661.39
South Clifton Pumping Station	TVPS1005	5,203.99	4,983.76
Lowfield Pumping Station	TVPS2001	3,538.34	5,597.48
Cuckstool Pumping Station	TVPS3001	10,755.26	8,454.29
Hams Dyke Pumping Station	TVPS3002	6,328.28	4,846.28
Weir Dyke Pumping Station	TVPS4001	4,903.81	9,115.66
Beckingham Pumping Station	TVPS4002	43,725.97	83,651.93
Bole Pumping Station	TVPS4003	12,037.02	15,404.74
Wheatley Beck Pumping Station	TVPS4004	3,518.47	4,512.33
Burton Round Pumping Station	TVPS4005	41,620.95	49,569.18
Sturton Pumping Station	TVPS4006	31,752.98	40,526.76
Cottam Pumping Station	TVPS4007	52,684.68	92,486.58
Moor Lane Pumping Station	TVPS4008	6,209.43	5,968.29
Church Laneham Pumping Station	TVPS4009	17,225.22	22,078.00
Fledborough Pumping Station	TVPS4010	<u>18,351.71</u>	<u>25,361.28</u>
		<u>397,757.70</u>	<u>598,490.86</u>

TRENT VALLEY INTERNAL DRAINAGE BOARD

Notes to the Financial Statements For the Year Ended 31 March 2025

	31.03.2025 Current Year	31.03.2024 Previous Year
12 DLO costs		
Wages	421,107.07	359,928.44
Wages Overtime	119,140.17	95,835.38
Employers NIC	59,650.32	48,789.17
Employers Pension	66,553.91	57,519.27
DLO Travelling	2,138.32	1,188.85
DLO Training	7,579.89	5,375.00
Recruitment costs	0.00	0.00
PPE & Protective clothing	4,795.20	2,929.15
DLO Medicals	2,700.00	831.00
	<u>683,664.88</u>	<u>572,396.26</u>
	31.03.2025 Current Year	31.03.2024 Previous Year
13 Other Direct Costs		
Sub-contractor	3,073.57	1,867.70
Consumables	1,010.95	694.18
Buyers fees	<u>4,084.52</u>	<u>2,561.88</u>
	31.03.2025 Current Year	31.03.2024 Previous Year
14 Support & Establishment Costs		
* Staff costs	132,756.33	124,904.83
Other staff costs incl travelling, training, recruitment, insurances	22,600.73	22,482.79
Depot costs	28,230.96	29,216.36
Office costs	14,265.20	13,157.13
Administration costs including telephone	13,791.96	12,467.66
Consortium fees	259,266.95	266,809.00
Advertising costs	168.50	570.60
Shows and promotions	250.00	346.85
Travelling & subsistence costs	2,133.43	306.93
Motor vehicle running costs	32,681.64	27,611.67
Plant vehicle running costs	186,692.98	139,226.90
Plant (non-motorised) running and maintenance costs	49,302.95	24,228.59
Small tools renewals	1,441.88	2,021.29
Office & hire equipment costs	647.04	359.16
IT costs	21,629.93	15,937.63
Legal & professional fees	24,911.16	10,403.49
Board expenses	7,656.34	6,462.00
Subscriptions	74.80	0.00
ADA costs	7,524.00	6,739.94
Insurances	14,770.35	12,160.48
Miscellaneous	0.00	0.00
	<u>820,797.13</u>	<u>715,413.30</u>
* Staff Costs includes salaries, pensions & NIC of support staff.		
	31.03.2025 Current Year	31.03.2024 Previous Year
15 Finance Costs		
Bank charges	550.80	525.30
Credit charges	531.03	460.90
Card machine charges	508.55	473.79
	<u>1,590.38</u>	<u>1,459.99</u>
PWLB Loan Interest - existing loans	14,229.60	15,230.91
PWLB Loan Interest - future loans	0.00	0.00
	<u>14,229.60</u>	<u>15,230.91</u>
	<u>15,819.98</u>	<u>16,690.90</u>

TRENT VALLEY INTERNAL DRAINAGE BOARD

Notes to the Financial Statements For the Year Ended 31 March 2025

16 Tangible assets

	Land & Buildings	Pumping Stations & Contents	Plant, Equipment & Vehicles £	Total £
Cost or valuation				
At 1 April 2024	203,189.00	2,503,116.00	1,908,658.57	4,614,963.57
Additions in year		-	276,103.59	276,103.59
Disposals in year		-	(177,141.75)	(177,141.75)
At 31 March 2025	<u>203,189.00</u>	<u>2,503,116.00</u>	<u>2,007,620.41</u>	<u>4,713,925.41</u>
Depreciation				
At 1 April 2024	40,622.52	1,001,244.92	1,019,414.60	2,061,282.04
Charge in the year	3,401.76	83,437.32	178,918.75	265,757.83
Eliminated on disposal of assets to plant reserves		-	(157,413.38)	(157,413.38)
At 31 March 2025	<u>44,024.28</u>	<u>1,084,682.24</u>	<u>1,040,919.97</u>	<u>2,169,626.49</u>
Carrying amount				
At 31 March 2025	<u>159,164.72</u>	<u>1,418,433.76</u>	<u>966,700.44</u>	<u>2,544,298.92</u>
At 31 March 2024	<u>162,566.48</u>	<u>1,501,871.08</u>	<u>889,243.97</u>	<u>2,553,681.53</u>

On 7th November 2019 land at Egmonton (912.938 acres) was purchased for £128,282, including associated purchase costs. Following completion of the flood storage area, on the 9th November 2023, a part disposal of the land (9.6 acres) took place with a cost value of £95,185. The remaining land of 3.338 acres has a cost value of £33,097.

	31.03.2025 Current Year	31.03.2024 Previous Year
16 Tangible assets continued		
Depreciation charge on assets	<u>265,757.83</u>	<u>269,367.59</u>
	<u>265,757.83</u>	<u>269,367.59</u>
	31.03.2025	31.03.2024
	Current Year	Previous Year
17 Profit / (Loss) on disposal of assets		
Profit / (Loss) on disposal of land	-	(14,951.38)
Profit / (Loss) on disposal of plant	40,400.24	30,999.80
Profit / (Loss) on disposal of vehicles	<u>9,898.39</u>	<u>3,833.33</u>
	<u>50,298.63</u>	<u>19,881.75</u>
	31.03.2025	31.03.2024
	Current Year	Previous Year
18 Cash at bank and in hand		
Natwest Current Account	10,000.00	9,689.56
Natwest Business Reserve Account	2,154,032.84	920,256.89
Natwest Direct Reserve Account	262,096.91	262,096.91
Beverley Building Society	4,746.86	4,665.00
Santander Building Society	544,006.26	526,811.29
Skipton B/soc Term Deposit	250,000.00	250,000.00
Rates float	<u>40.00</u>	<u>40.00</u>
	<u>3,224,922.87</u>	<u>1,973,559.65</u>
	31.03.2025	31.03.2024
	Current Year	Previous Year
19 Trade creditors and supplier retentions		
Trade creditors	(391,256.88)	(230,852.67)
Supplier retentions	(9,470.18)	(10,859.84)
Other Creditors	-	(630.00)
	<u>(400,727.06)</u>	<u>(242,342.51)</u>
	31.03.2025	31.03.2024
	Current Year	Previous Year
20 Other Creditors		
Pensions	0.00	(16,780.94)
Trade Union	0.00	(73.00)
Child Care Vouchers	0.00	5.00
Credit cards	<u>(3,093.87)</u>	<u>0.00</u>
	<u>(3,093.87)</u>	<u>(16,848.94)</u>

TRENT VALLEY INTERNAL DRAINAGE BOARD

Notes to the Financial Statements For the Year Ended 31 March 2025

			31.03.2025 Current Year	31.03.2024 Previous Year
21 Taxation and social security				
VAT refund due from HMRC			65,514.42	58,547.26
VAT due to HMRC			(19,767.74)	(14,757.79)
PAYE due to HMRC			<u>45,746.68</u>	<u>43,789.47</u>
			31.03.2025 Current Year	31.03.2024 Previous Year
22 Loans				
Due within 1 year				
PWLB Loans			(35,957.87)	(34,927.01)
Hire Purchase			0.00	0.00
			<u>(35,957.87)</u>	<u>(34,927.01)</u>
Due after 1 year				
PWLB Loans			(423,435.44)	(459,393.32)
			<u>(423,435.44)</u>	<u>(459,393.32)</u>
Total Loans & HP outstanding			<u>(459,393.31)</u>	<u>(494,320.33)</u>
			31.03.2025 Current Year	31.03.2024 Previous Year
23 Deferred Receipts & Commuted Sums				
Committed sums held for culverts & drains maintenance			(15,631.78)	(10,307.66)
Permisson Homes			<u>(74,361.42)</u>	<u>(74,361.42)</u>
			<u>(89,993.20)</u>	<u>(84,669.08)</u>
			31.03.2025 Current Year	31.03.2024 Previous Year
24 Pensions				
Income & Expenditure				
Current Service costs	56,000.00		56,000.00	
Current Service income - Employer contributions	<u>(82,000.00)</u>		<u>(74,000.00)</u>	
		(26,000.00)		(18,000.00)
Interest costs on defined benefit obligation	200,000.00		201,000.00	
Interest income on plan assets	<u>(185,000.00)</u>		<u>(172,000.00)</u>	
Total Net Interest		15,000.00		29,000.00
Administration expenses		2,000.00		2,000.00
Total Loss / (Profit)		<u>(9,000.00)</u>		<u>13,000.00</u>
			31.03.2025 Current Year	31.03.2024 Previous Year
Balance Sheet				
Changes in the Fair Value of Plan Assets				
Opening Position at 1st April		3,929,000.00		3,617,000.00
Contributions by employees	21,000.00		19,000.00	
Contributions by employer *	82,000.00		74,000.00	
Contributions in respect of unfunded benefits	-	103,000.00	-	93,000.00
Interest Income on Plan Assets		185,000.00		172,000.00
Remeasurements: **				
Return on assets less interest	(197,000.00)		226,000.00	
Other actuarial gains & (losses)	-	(197,000.00)	-	226,000.00
Administration expenses		(2,000.00)		(2,000.00)
Benefits paid out	(389,000.00)		(172,000.00)	
Benefits (unfunded) paid out	<u>(5,000.00)</u>	(394,000.00)	<u>(5,000.00)</u>	(177,000.00)
Closing fair value of plan assets at 31st March		<u>3,624,000.00</u>		<u>3,929,000.00</u>

TRENT VALLEY INTERNAL DRAINAGE BOARD

Notes to the Financial Statements For the Year Ended 31 March 2025

24 Pensions note continued

Changes in the Defined Benefit Obligation

Opening Position at 1st April		(4,264,000.00)		(4,265,000.00)
Current Service costs	(60,000.00)		(56,000.00)	
Past Service costs ***	-	(60,000.00)	-	(56,000.00)
Interest Costs on defined benefit obligation		(200,000.00)		(201,000.00)
Contributions by employees		(21,000.00)		(19,000.00)
Remeasurements: **				
Changes in demographic assumptions	11,000.00		61,000.00	
Changes in financial assumptions	498,000.00		62,000.00	
Other experience ****	4,000.00	513,000.00	(23,000.00)	100,000.00
Benefits paid out	389,000.00		172,000.00	
Benefits (unfunded) paid out	5,000.00	394,000.00	5,000.00	177,000.00
Closing position at 31st March		<u>(3,638,000.00)</u>		<u>(4,264,000.00)</u>

Balance Sheet

Position of Net assets / (liabilities)		<u>(14,000.00)</u>		<u>(335,000.00)</u>
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Remeasurements:

Asset Ceiling *****		(58,000.00)		0.00
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Balance Sheet

Closing Position of Net assets / (liabilities) - Pension Deficit		<u>(72,000.00)</u>		<u>(335,000.00)</u>
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Movement on Reserves

Service Costs	(60,000.00)		(56,000.00)	
Employer contributions	82,000.00	22,000.00	74,000.00	18,000.00
Interest Income	185,000.00		172,000.00	
Interest costs	(200,000.00)	(15,000.00)	(201,000.00)	(29,000.00)
Remeasurement - assets **	(197,000.00)		226,000.00	
Remeasurement obligations **	513,000.00	316,000.00	100,000.00	326,000.00
Administration expenses		(2,000.00)		(2,000.00)
Asset Ceiling *****		(58,000.00)		0.00
Movement on Pension Reserve		<u>263,000.00</u>		<u>313,000.00</u>

* Contributions by employer - this represents the contributions made by the Board to the Pension Scheme pool. Each employer within the pool pays a contribution rate based on the costs of the benefits of the combined membership of the pool. The contribution represents those made in respect of current employees, based upon their salaries and wages at a rate of 21.3% for the employer, plus the additional contribution made by the Board to address the Pension Deficit. In the year to 31st March 2025 the Board contributed £9,270 (£8,920 in 2024) towards the pension deficit. The deficit for 2025/26 will be £9,630 and the employer primary rate will remain at 21.3%.

** Remeasurement - Formal actuarial valuations are carried out every 3 years, when the assets and liabilities of the pension scheme are calculated on a detailed basis. The balance sheet totals at 31st March 2025 were based on the previous formal valuation in 2022, any assumptions made in non-valuation years are effectively re-calibrated once a detailed valuation takes place. The next triennial valuation will take place in 2025.

*** Past service costs arise if member benefits are introduced, withdrawn or changed. For example, an award of additional discretionary benefits to a member such as added years by a member would be considered a past service costs. There were no additional benefits which were granted over the year ending 31st March 2025.

**** The experience loss / (gain) on the defined benefit obligation includes £4,000 (2024 -£23,000) in respect of the allowance for actual pensions increases and CPI inflation over the accounting period

***** Asset Ceiling - Where the fund has an accounting surplus, it should only be recognised to the extent that it is able to recover the surplus either through reduced future contributions or through refunds. Any future refund would be at the discretion of the relevant LGPS fund & therefore the accounting standard requires the accounts to limit the reported asset to the extent that the employer can gain economic benefit from that surplus.

TRENT VALLEY INTERNAL DRAINAGE BOARD

Notes to the Financial Statements

For the Year Ended 31 March 2025

		31.03.2025 Current Year	31.03.2024 Previous Year
25 Flood Recovery Funding			
Tranche 1 Funding for recovery historical costs - see below		623,419.10	
Tranche 2 Funding for Schemes & Water Level Monitoring Sites - see below		498,739.20	
		<u>1,122,158.30</u>	<u>0.00</u>
Tranche 1 - Recovery Costs reallocated to Schemes:			
TV24302 Emergency Pump Repairs		236,211.10	-
TV19300 Moor Lane PS Flood recovery		14,967.09	-
		251,178.19	-
Funds remaining in general reserves		<u>372,240.91</u>	<u>-</u>
		<u>623,419.10</u>	<u>0.00</u>
Tranche 2 - Used within Schemes:			
TV24999 Dover Beck Surveys		7,636.57	-
TV24999 River Greet Surveys		48,061.97	-
TV24999 Sutton On Trent Works - Cuckstool & Bulham Lane		320,484.37	-
TV24999GS Water Level Monitoring sites		122,556.29	-
		<u>498,739.20</u>	<u>0.00</u>
		31.03.2025 Current Year	31.03.2024 Previous Year
26 Engineering projects Grant Income		<u>0.00</u>	<u>0.00</u>
		31.03.2025 Current Year	31.03.2024 Previous Year
27 Funded from Reserves			
Capital Unapplied reserve			
Burton Round TV21305		-	80,000.00
		<u>0.00</u>	<u>80,000.00</u>
		31.03.2025 Current Year	31.03.2024 Previous Year
Funded from Reserves			
General reserves	See note:		
Torksey TV16002		0.00	262,000.00
Emergency Pump Repairs	25	236,211.10	132,441.24
TV19300 Moor Lane PS Flood recovery	25	14,967.09	-
TV24999 Dover Beck Surveys	25	7,636.57	-
TV24999 River Greet Surveys	25	48,061.97	-
TV24999 Sutton On Trent Works - Cuckstool & Bulham Lane		416,898.54	-
TV24999GS Water Level Monitoring sites		124,731.29	-
TV21310 Cuckstool Bulham Lane Sutton On Tret - Phase 2		115,600.00	-
TV20505 Thurgaton Beck Alleviation Scheme		95,000.00	-
		<u>1,059,106.56</u>	<u>394,441.24</u>
		31.03.2025 Current Year	31.03.2024 Previous Year
28 Contributions to schemes			
North Scarle Flood Relief TV21803		-	15,965.00
		<u>0.00</u>	<u>15,965.00</u>
		31.03.2025 Current Year	31.03.2024 Previous Year
29 Deferred income & commuted sums realeased - Schemes			
Committed sum released to I&E - Persimmon Homes TV19504		0.00	0.00
		<u>0.00</u>	<u>0.00</u>

TRENT VALLEY INTERNAL DRAINAGE BOARD

Notes to the Financial Statements For the Year Ended 31 March 2025

	31.03.2025	31.03.2024	
	Current Year	Previous Year	
30 Engineering projects expenditure			
Stocks	28,715.50	13,589.63	
Use of own plant	91,312.50	1,908.00	
Use of own labour	103,074.63	24,208.29	
Contractors	511,530.22	244,176.79	
Consultants Internal	106,447.70	46,981.88	
Consultants External	24,800.73	4,820.50	
Compensation	36,436.00	0.00	
Other costs - incl hard/software	1,472.02	152.20	
Expense items reimbursements incl travel	65.00	22.81	
	<u>903,854.30</u>	<u>335,860.10</u>	
31 Engineering Projects Reserves	31.03.2025	31.03.2024	Prior Years
	Current Year	Previous Year	Continued Schemes
	£	£	
Value of Engineering reserve b/wd			
At 1 April	978,189.91	623,143.77	
Funding received in year			
Board funding as agreed in the Estimates	388,000.00	200,500.00	2,141,859.00
Board funding as agreed outside of Estimates from Reserves			
Marton PS - From Capital receipts unapplied			30,000.00
Torksey TV16002	0.00	262,000.00	15,000.00
Burton Round - From Capital receipts unapplied	-	80,000.00	10,000.00
Bole Ings Mech Refurb - From Capital receipts unapplied			10,000.00
Bulham Lane Drain - From Capital receipts unapplied			55,000.00
Mink TV20601			1,000.00
OPS 2021WED			(37,525.20)
Close TV14048 Bleasby School Drain & trf balances back to reserves			(2,089.68)
Close TV17009 Moorhouse Beck & trf balances back to reserves			(2,309.00)
Close TV17010 Holme Dyke Bleasby & trf balances back to reserves			(5,222.26)
Close TV18012 Marton Drain & trf balances back to reserves			(671.53)
Close TV18013 Morton Sewer & trf balances back to reserves			(7,729.34)
Close TV18015 Rampton Beck & trf balances back to reserves			(3,886.69)
Close Reforming projects			(20,326.53)
Fledborough PS pump refurb - From Capital receipts unapplied			40,000.00
Emergency Pump Repairs (incl Torksey floods)	236,211.10	132,441.24	0.00
TV19300 Moor Lane PS Flood recovery	14,967.09		
TV24999 Dover Beck Surveys	7,636.57		
TV24999 River Greet Surveys	48,061.97		
TV24999 Sutton On Trent Works - Cuckstool & Bulham Lane	416,898.54		
TV24999GS Water Level Monitoring sites	124,731.29		
TV21310 Cuckstool Bulham Lane Sutton On Trent - Phase 2	115,600.00		
TV20505 Thurgaton Beck Alleviation Scheme	95,000.00		
Loan funding received in year			
Beckingham (TV11018)	-	-	740,000.00
Grant funding received in year (LL & FDGiA)			
Torksey			961,983.00
Egmanton TV11012	-	-	84,000.00
Beckingham (TV11018)	-	-	638,956.00
Sutton on Trent Imps (TV16001)	-	-	33,000.00
Lowfields (TV16020)	-	-	82,000.00
South Clifton TV19304			20,000.00
Telemetry LL			43,973.94
Thurgaton Beck			26,000.00
North Scarle			7,000.00
Marton PS TV20305			55,000.00
Deferred / commuted sums received in year			
Commuted sum Ferry Drain Improvements	29	0.00	0.00
			10,028.58

TRENT VALLEY INTERNAL DRAINAGE BOARD

Notes to the Financial Statements For the Year Ended 31 March 2025

31 Engineering Projects Reserves

	31.03.2025	31.03.2024	Prior Years
	Current Year	Previous Year	Continued
	£	£	Schemes
Contributions received in year			
Beckingham (TV11018)		-	29,485.00
Cottam - EDF			8,033.00
Egmanton			78,762.00
North Scarle Flood Relief TV21803	0.00	15,965.00	1,500.00
Funds received	<u>1,447,106.56</u>	<u>690,906.24</u>	<u>5,042,820.29</u>
Engineering expenditure			
Expenditure in year	903,854.30	335,860.10	4,408,465.32
Difference on Income & Expenditure trf from 1819PS	-		11,211.20
Actual expenditure	<u>903,854.30</u>	<u>335,860.10</u>	<u>4,419,676.52</u>
Engineering Projects Reserves Balance c/fwd	<u>1,521,442.17</u>	<u>978,189.91</u>	<u>623,143.77</u>

32 Related Party Disclosures

Elected members must own land or be a representative of a landowner in the Board's district. The Board's landowners pay drainage rates either as individuals, Partners in Partnerships, or as Directors of limited companies; the exact nature of which is dependent on their acreage/annual value of land and is multiplied by the same rate as all other rate payers.

The Board is a member of the Water Management Consortium. The Consortium consists of three other Boards, Doncaster East Internal Drainage Board, Isle of Axholme & North Notts WLMB and Lindsey Marsh Drainage Board, who provide administrative services to the Board.

1:3

Recommendations:

- To approve the Financial Statements for the year ended 31st March 2025 and request the Chairman evidence the Board's approval on Page 4 of the Accounts.

2. Audit of Accounts for the Year ending 31st March 2025

- 2:1 The report of the Internal Auditor will be presented at the meeting. A copy of the Auditors report is attached.

Annual Internal Audit Report 2024/25

Trent Valley Internal Drainage Board

www.wmc-idbs.org.uk

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

10/03/2025

11/03/2025

12/03/2025

Chris Harris

Signature of person who carried out the internal audit

Date 03/06/2025

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).



Internal Audit 2024/25

FINAL Audit Report

Prepared by:

Chris Harris - Associate Principal Auditor
Lighthouse UK Consultancy Limited

For: **Trent Valley IDB**

This audit has been conducted in accordance with the Public Sector
Internal Audit Standards.

Report Control:

Audit Manager

Steve Forsyth

Lead Auditor

Chris Harris

Report Status

Draft Report Issued – 26/03/2025

Final Report Issued – 01/04/2025

Draft Report Distribution

Nicola Hind – Finance Manager

Final Report Distribution

Andrew McGill – Chief Executive

Nicola Hind – Finance Manager

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1 Executive Summary

1.1 Scope and Background of Audit

Internal Drainage Boards are required annually to have an independent internal audit of their governance, risk and control framework. In addition, the Annual Governance and Accountability Return requires an annual Internal Audit report that prescribes some 14 Objectives for the internal auditor to test and comment upon.

The 2024/25 audit of the IDB's accounts and records have been reviewed and tested across sufficient areas of operation to enable the auditor to sign off the Annual Governance and Accountability Return for Internal Audit.

1.2 Summary of Audit Findings

1.2.1 The auditor is pleased to record that, following his detailed internal audit work, the governance, risk and control framework at Trent Valley IDB is in good order and working well.

1.2.2 No recommendations have been made following this audit.

1.3 Summary of Control Assurance Provided

Substantial - Internal Audit is able to offer substantial assurance overall as the areas reviewed were found to be adequately controlled. Internal controls were in place and operating effectively and risks against the achievement of objectives were well managed.

1.4 Summary of Recommendations

High	Medium	Low	Total
0	0	0	0

2 Audit Findings & Recommendations

2.1 Governance

2.1.1 A number of policies are listed on the Lindsey Marsh Water Management Consortium's website. These were examined and found to be in need of review and updating. Discussion with the Corporate Services Manager revealed that all Policies were in the process of review and being updating and the following were to be presented to the 27 March 2025 Board meeting for approval:

- Members' Code of Conduct
- Register of Members' Interests
- Members' Expenses
- Complaints Procedure
- Whistleblowing
- Anti-fraud and Corruption
- Anti-bribery
- Data Protection, Privacy and Breach
- Access to Information and Charging
- FOI Publication Scheme
- Policy Statement
- Risk Register, Strategy and Policy

Financial Regulations would be presented to the June 2025 Board meeting for approval.

2.1.2 Board papers for the meetings held on the 25 January 2024, 21 March 2024, 24 June 2024 and the 26 September 2024 were reviewed. These were all in order with a reasonable attendance of Board Members at each meeting.

2.1.3 The Board published the required information for 2023/24 on its website at the time of the internal audit in accordance with the relevant legislation.

2.1.4 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.

2.1.5 The Board has complied with the publication requirements for 2023/24 AGAR.

2.1.6 External Auditor's Review — A notice of the conclusion of the external auditor's limited assurance review of the Annual Governance and Accountability Return dated 12 August 2024, together with relevant accompanying information, was published (including on the Board's website) in accordance with the requirements of Regulation 16 the Accounts and Audit Regulations 2015.

2.2 Risk

- 2.2.1** The Dynamic Risk Register which caters for all four Boards went to the January Board meetings (changes from last time highlighted in yellow). A further update will go to the March 2025 Board meeting.
- 2.2.2** The Business Risk Register is reviewed annually by the four Boards. This will also go to the March 2025 Board meeting together with the Risk Management Policy.
- 2.2.3** The Risk Registers were reviewed and found to be up to date and in order and represented good risk management.

2.3 Financial (Internal Control Framework)

2.3.1 Confirmation of Accounting Records

The Responsible Financial Officer (RFO) has in place procedures to record all financial transactions and a proper system of financial controls. In addition, the RFO has up to date accounting records.

2.3.2 Accounts Payable (Creditors)

A selection of invoices from different suppliers was reviewed in detail. These were found to be in order and where appropriate Board approval was obtained prior to purchase.

In addition, the credit card statement for June 2024 was reviewed and the payments were found to be in order and suitable for a drainage board.

There was one aged creditor over 90 days - Scottish Hydro -£7247.64 (credit) –

The accounts team have made a contact at SSE, following a complaint, and are working with the Banking team at SSE to try and resolve why they took the two Direct Debits totalling £7,247.64. The last email correspondence was January 2025, but the accounts team remain actively trying to seek a refund or obtain invoices to match the sums taken.

2.3.3 Budgetary Process including Penny Rate and Special Levies

The Board approved a 0% increase in the penny rate and in the special levies at its 25 January 2024 meeting.

The Rating process commences in April when the Rates invoices are sent out. For unpaid rates a 1st reminder is sent in July with a 2nd reminder sent in October. Court summons are sent out in January and Court attended for signing of liability orders is in February.

Outstanding rates as at the 31 January 2025 were £17,083.59.

A budget is set annually and is approved by the Board. Regular financial (Management Accounts) reports are provided to the Board at each of its meetings.

2.3.4 General Reserves

The January 2024 Board meeting approved a 0% penny rate increase for 2024/25 which would enable estimated general reserves to be around 29.55% of operational costs.

The cash reserves at the 31st March 2024 were £707,639.74, (25.90% of net operating costs). Financial Regulations states that General Reserves should be at 30% of net operating costs.

2.3.5 5 Year Plan

The five-year plan is presented to the Board at the January Board meeting when the rates are set. An update to the five year plan is presented to the June Board meeting each year once the known actual position following completion of the year end accounts.

As general reserves have fallen to 25.9 % of net operating costs the future rate setting will need to reflect bring the reserves back towards the 30% level. However, third party funding is being sought which would help to keep any rate increases in the future to a reasonable level.

2.3.6 Accounts receivable

The Accounts Receivable system was in order and working well. There were no aged debts beyond 90 days.

2.3.7 Petty Cash

Trent Valley IDB no longer has a petty cash imprest.

2.3.8 Payroll

Payroll for the month of January 2025 was examined and found to be in order.

2.3.9 Assets

The asset register is updated on a regular basis as and when new assets are acquired. This was found to be up to date and in order.

2.3.10 Reconciliations

Bank reconciliations are carried out monthly. The reconciliations for January 2025 were checked and found to be in balance and in order.

Disclaimer

The matters raised in this report are only those that came to the attention of the auditor during the course of the internal audit review and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. Lighthouse UK Consultancy Limited neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Final Action Plan

Ref.	Finding	Implication	Risk level	Recommendation	Management Comments
1. No Recommendations have been made during this audit					
1.1			Low		Responsible officer: Implementation date:

Recommendations:

- To receive an update on the year end audit from the Board's Internal Auditor.

3. Annual Governance Statement and Review of Internal Control

- 3:1 The Annual Governance Statement Part 3, page 4, will be presented to the Board for a review of Internal Controls.
- 3:2 A draft AGAR Part 3 Page 4 is attached for review prior to the meeting.

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

Trent Valley Internal Drainage Board

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

	Agreed		
	Yes	No*	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

and recorded as minute reference:

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

Clerk

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Recommendations:

- To review systems of internal control and approve the Annual Governance Statement and that the Chairman and the Chief Executive evidence the Board's approval on Page 4 of the Annual Governance and Accountability Return (AGAR).

4. Accounting Statements of the Annual Governance and Accountability Return

- 4:1 The Accounting Statements of Part 3 of the Return, page 5, prepared and signed by the RFO, Nicola Hind FCCA, will be presented to the Board for consideration and approval.
- 4:2 A draft AGAR Part 3 Page 5 is attached for review prior to the meeting.

Section 2 – Accounting Statements 2024/25 for

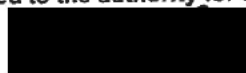
Trent Valley Internal Drainage Board

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	1,223,098	1,814,938	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	2,948,103	2,953,216	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	298,310	1,397,964	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	691,536	804,007	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	49,157	49,157	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1,913,880	2,404,277	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,814,938	2,908,677	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	1,973,560	3,224,923	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	4,614,964	4,713,925	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	494,320	459,393	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)				The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval



Date

02/06/2025

I confirm that these Accounting Statements were approved by this authority on this date:

as recorded in minute reference:

Signed by Chair of the meeting where the Accounting Statements were approved

Recommendations:

- To review and approve the Accounting Statements and that the Chairman evidence the Board's approval on Page 5 of the Annual Governance and Accountability Return.

Mrs N. Hind FCCA
Finance Manager

FOR MEMBERS' INFORMATION ONLY

TRENT VALLEY INTERNAL DRAINAGE BOARD	File Ref:	Agenda Item: 14
Meeting: Board Meeting Date: 26th June 2025	Subject: OPERATIONS	

Recommendations:

- To receive an update on work undertaken and planned.
- To note the plant purchases detailed in Point 3.
- To receive a recommendation for the purchase of a new Cancela Mulching Head at a cost of £18,446 as detailed in Appendix 1.
- To note rainfall figures.
- To approve compensation payments made in accordance with the Board's rates.

1. Winter Maintenance Works

1:1 Sutton on Trent Watercourse Improvement Works

Phase 1 of the watercourse improvement works at Sutton on Trent was completed in April, with the last of the spoil removal completed in May. Widening of the Bulham Lane Drain to provide additional storage along with low level culverts acting as flow control structures have been installed with the purpose of controlling flows along the watercourse during adverse weather. New access structures have been installed to ensure adequate access for annual maintenance. Hydroseeding the bare earth banks with grass seed was undertaken, but due to the extremely dry conditions through March and April, the seed is only just starting to germinate. 300m of new replacement hedge along Bulham Lane was also planted and watered with growth now evident.

Works on Phase 2 to of the Sutton on Trent scheme will be undertaken later in the year.

Drain Name	Catchment	Works Description	Length (m)	Status
Bulham Lane Drain	Sutton on Trent	Watercourse Improvements	1078	Completed
Nursery Dyke	Sutton on Trent	Reforming / Regrading	430	Flailmowing complete
Total			1,508	

1:2 Reforming works

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

Drain Name	Catchment	Works Description	Length(m)	Status
River Greet	River Greet	Tree and Bushing Desilting	5,470	Completed
Maythorne Feeder	River Greet	Tree and Bushing Desilting	110	Completed
Northern Drain	River Greet	Tree and Bushing Desilting	3,130	50% completed
Home Farm Outfall	River Greet	Desilting	330	Completed
Halam Beck	River Greet	Tree and Bushing Desilting	2,920	50% completed
Halam Beck Feeder	River Greet	Desilting	180	Completed
Edingley Beck	River Greet	Desilting	2,030	Completed
Cotton Mill Dyke	River Greet	Desilting	2,820	Completed
Springs Dyke	River Greet	Desilting	860	Completed
Dover Beck	Dover Beck	Tree and Bushing Desilting	4,500	10% completed
Park Drain	Dover Beck	Tree and Bushing Desilting	1,140	Completed
Grimesmoor Dyke	Dover Beck	Tree and Bush/Desilting	1,980	30% completed
Caunton Beck	Caunton Beck	Tree and Bush/Desilting	16,690	70% completed
Total (m)			42,160	

1:3 The proposed winter maintenance programme for 2025/26 is detailed below:

Drain Name	Catchment	Works Description	Length(m)	Status
Thurgaton Beck	Thurgaton	Watercourse Improvements Phase 1		
Sutton on Trent	Sutton on Trent	Watercourse Improvements Phase 2		
Northern Drain	River Greet	Tree and Bushing Desilting	3,130 (1,565 remaining)	50% completed
Halam Beck	River Greet	Tree and Bushing Desilting	2,920 (1,460 remaining)	50% completed
Dover Beck	Dover Beck	Tree and Bushing Desilting	4,500 (4,050 remaining)	10% completed
Old Mill Drain	Dover Beck	Tree and Bushing Desilting	720	
Grimesmoor Dyke	Dover Beck	Tree and Bush/Desilting	1,980 (1,386 remaining)	30% completed
Overflow Section	Dover Beck	Tree and Bush/Desilting	360	
Calverton Feeder	Dover Beck	Tree and Bush/Desilting	480	
New Outfall	Dover Beck	Tree and Bush/Desilting	790	

Caunton Beck	Caunton Beck	Tree and Bush/Desilting	16,690 (5,007 remaining)	70% completed
Torksey Main Drain Pt1	Torksey	Re-grade section	700	
Newton Sewer	Torksey	Re-grade section	950	
The Gutter	River Devon	Re-grade section	1,000	
Four Foot Drain	River Devon	Re-grade and widen	1,950	
Total (m)			20,418	

1:4 Weed Control Programme

A programme of works for weed control covering around 30km has been identified during recent watercourse surveys. Watercourses including the Kingston and Fairham Brooks in East Leake have been heavily inundated with prolific weed growth. The works will be undertaken using the Board's Spearhead weed sprayer attachment and the manual knapsacks.

2. Completed Construction Works

- 2:1 Gate installations on the Dalby Brook at Hickling, Sutton Old Trent, Muskham Fleet and Home Farm Outfall at Kirklington.
- 2:2 New culverts installed on Home Farm Outfall at Kirklington, the North Holme Dyke at Sutton on Trent and a replacement culvert on the Chapel Drain at Bathley,
- 2:3 Bank repair using gabion baskets completed on North Holme Dyke at Sutton on Trent, and a wash out repaired on the Moorhouse Beck at Moorhouse.
- 2:4 Fly tipping removed from Fairham Brook at Bunny.

3. Plant and Equipment

- 3:1 The new self-propelled Energreen flailmower approved for purchase at the March Board meeting has been ordered at a cost of £256,750 including warranty. The purchase was offset by the disposal of the Board's Case Tractor (YN61 AZF) (PLN7338) and Bomford 81-81 flailmower (PLN7146) with the Board expected to receive funds of £40,000. The new Energreen is due to be delivered in July.
- 3:2 Seven new Toyota Proace vans approved for purchase at the March Board meeting have been delivered, sign written and allocated to staff. Positive feedback and appreciation have been received from the Board's DLO.
- 3:3 The new replacement Grillo Climber 10 4WD ride on mower was purchased from Farol at a cost of £10,300 and was delivered in May. The Board's old 10-year-old Etesia ride on mower has been sold via tender for £1,500 including VAT.
- 3:4 A budget of £20,000 is currently held within the Board's Plant Reserve Budget for the purchase of a fuel management system:

Officers have researched fuelling systems that are able to remotely record fuel levels for the five fuel tanks located across the Board's depots. Hastel software that uses Smartguard level monitors has been purchased that enables Officers to view current

levels, potential fuel thefts, low fuel level notifications and export data for trend analysis. The cost of the software including the five level monitors was £1,448.75.

A new 3000 litre tank has also been purchased to replace the old Orston depot tank which did not allow for integration with the new telemetry system or manual level dipping due to its design, the tank was purchased at a cost of £5,480, delivery is expected in July.

A new 900 litre portable fuel bowser has also been purchased to aid with the re-fuelling the Board's plant and machinery on site. The Bowser has been delivered at a cost of £6,675.

Costs to date total £13,603.75 from the approved budget of £20,000.

- 3:5 Two new replacement trimmers have been purchased to replace the trimmers that were stolen from the Boards Sturton depot during a recent break in. The trimmers were purchased at a cost of £830 each. The purchase costs will be taken from the approved budget of £2,000 currently held within the Board's Plant Reserve Budget.

Officers have purchased several small hand tools to replace the Board's aging assets. Four chainsaws at £675 each, two additional trimmers at £830 each and a hedge trimmer at £220 have been purchased at a cost of £4,580 from the approved Non Specific Tools Budget of £8,000.

- 3:6 The Board's 2004 woodchipper and trailer (PLN7520) has been sold via tender for £1,000 including VAT.

- 3:7 Officers have sought quotations for the purchase of a new mulching head. Quotations have been from Spaldings, ArborAgri Ltd and Field and Forest Machinery Ltd. The approved budget for purchase is £15,000.

A recommendation for the purchase of the Cancela Mulching Head from Spaldings is detailed in Appendix 1 for the members consideration.

4. Rainfall

- 4:1 Rainfall figures are attached for members information overleaf.

5. Compensation

- 5:1 Compensation payments totalling £25,002.00 have been made since the last meeting, details of which are attached for information.

A. Malin
Senior Operations Manager

M. Everett
Operations Manager

FOR MEMBERS' INFORMATION ONLY

TRENT VALLEY INTERNAL DRAINAGE BOARD	File Ref:	Agenda Item: 15
Meeting: Board Meeting Date: 26th June 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
Beckingham PS	1	Yes	Farm land. 10 properties.	No issues	
	2				
	3				
Bole Ings PS	1	Yes	Localised flooding of farm land. 0 properties.	No issues	
	2				
Burton Round PS	1	No	Farm land. 4 properties.	P1 has excessive wear to coupling and bolts and motor to pump is not in line - NLE attended site on 05/06 as planned but require a further visit to remedy.	TBC
	2				
	3				
	4				
Church Laneham PS	1	Yes	Farm land. 192 properties.	No issues	
	2				
Cottam PS	1	Yes	Farm land. 20 properties.	No issues	
	2				
	3				
Cuckstool PS	1	Yes	Sutton On Trent - 633 properties.	No issues	
	2				
Drinsey Nook PS	1	N/A	Farm land. 40 properties.	No issues	

Asset	Pumps Available	WSC Available	At Risk	Planned Works & Owner	Completion Date
Fenton Marsh PS	1	N/A	Farm land. 2 properties.	No access to weedscreen for raking and weedscreen has rotted at the bottom - Design drawings completed for weed deck - Drawings needed for weedscreen - ME to source contractor for manufacture	01/11/2025
Fledborough PS	1 2	Yes	Farm land. 15 properties.	No issues	TBC
Hams Dyke PS	1 2	N/A	Farm land. 88 properties.	No issues	
Lowfield PS	1 2	N/A	235 properties.	No issues	
Marton PS	1 2 3	Yes	Farm land. 493 properties.	Three pumps available for a short duration only; phases overloaded due to exceeding power availability / weedscreen cleaner frequently requires reset - PS is due for full refurbishment 2025/2026	2026/2027
Moor Lane PS	1 2	N/A	Farm land. 157 properties.	No issues	
South Clifton PS	1	N/A	Farm land. 173 properties.	Water ingress back through flood bank requires urgent attention - situation has worsened during recent flood event - PS is overdue for full refurbishment - JB visited site and is trying to ascertain where leak is coming from as station seems water tight. (suspect water is ingressing through EA's flood embankment).	TBC
Sturton PS	1 2	Hand	Farm land. 56 properties	Options being investigated for repair / replacement of weedscreen cleaner (Budget quotation received for refurb of w/s cleaner)	TBC

Asset	Pumps Available	WSC Available	At Risk	Planned Works & Owner	Completion Date
Torksey PS	1	Yes	Localised at the PS. 886 properties.	No issues	
	2				
Weir Dyke PS	1	Yes	Farm land. 185 properties.	No issues	
	2				
Wheatley Beck PS	1	N/A	Farm land. 0 properties.	No issues	
	2				

2. Matters for Note

2:1 Pumping Station Emergency Repairs

2:1:1 The pumping station emergency repair budget for 2025/2026 is £64,468.46 and costs at the time of writing are £8,999.96.

Robert Brown
Senior Engineer

Antony Malin
Senior Operations Manager

FOR MEMBERS' INFORMATION ONLY

TRENT VALLEY INTERNAL DRAINAGE BOARD	File Ref:	Agenda Item: 16
Meeting: Board Meeting Date: 26th June 2025	Subject: ASSET RENEWAL AND REFURBISHMENT	

1. Overview of Current Focus

1:1 Current Focus

Project and Tasks	Description of Works	Budget £	Expenditure £	Planned Completion	Status/Actions Agreed
Water Level Monitoring Sites x 11	Installation of remote water level monitoring sites - comms linked up to Board's Telemetry system	100,750.00	126,906.29	25/08/2025	11 no. sites identified with Ops - Liaison with landowners to seek their permission is ongoing - Civils works and all equipment is procured.
Sutton on Trent - Flood Alleviation Works	Flood alleviation works - Phase 2	314,308.80	-	31/03/2026	Funding received as Tranche 2 of IDB Storm Recovery - Overall scheme is being delivered in three phases - Phase 2 is being developed through Eng for delivery by Ops.
Thurgarton Village Flood Alleviation Scheme	Flood alleviation works	242,218.97	91,033.36	2025	emerg23rd May 2025 PC meeting to discuss landowner agreement
Beckingham Pump Refurbishment - WMC Planned Pump Refurbishments 2025	Pumping plant refurbishment works for LMDB, IOA, and TV	100,000.00	-	31/10/2025	Tenders due for return on 16th June - Adjudication and report and recommendation needed for TV Board meeting
Cottam Pump Refurbishment - WMC Planned Pump Refurbishments 2025	Pumping plant refurbishment works for LMDB, IOA, and TV	100,000.00	-	31/10/2025	Tenders due for return on 16th June - Adjudication and report and recommendation needed for TV Board meeting
Torksey Pumping Station - Recovery Works	Replacement penstocks with new butterfly valves and new control panel section	Emergency Repair Budget 24/25 & 25/26	252,538.00	04/08/2025	New butterfly valves have been installed - New actuator controllers on order and due to be installed on 03/06/2025 by AUMA

Project and Tasks	Description of Works	Budget £	Expenditure £	Planned Completion	Status/Actions Agreed
Beckingham PS - Bosker weedscreen cleaner repair / replacement of energy chain with skate system	Replacement energy chain system	Emergency Repair Budget 24/25	2,315.00	13/06/2025	Quotes sought for replacement energy chain system - Order placed with AIM Electrical - Temporary repair to get through Xmas period with permanent fix by 30/06/2025

1:2 Other Projects

The following projects are within the planned works programme for this year but are not being progressed due to lack of resource which has been diverted to focus on the more critical schemes and emergency works.

Project and Tasks	Description of Works
Marton Pumping Station Refurbishment	Major pumping station refurbishment (overdue)
South Clifton Pumping Station Refurbishment	Major PS refurbishment (delayed since 2018)
Hamsdyke PS Concept Study	Study / concept to inform refurbishment works to pumping station

Project and Tasks	Description of Works
Burton Round Pumping Station Refurbishment	Major PS refurbishment (overdue) - 4 replacement pumps, control panel, refurbishment of weedscreen cleaner and ancillary works
Fenton Marsh Pumping Station Refurbishment	Major PS refurbishment (overdue)
Fenton Marsh Pumping Station - New penstock	To provide a second line of defence on back of gravity doors to close off gravity stop water coming back into catchment (possible joint project with EA)

2. Matters for Note

2:1 WMC Pump Refurbishments 2025

- 2:1:1 Tenders have been invited from suitable contractors for the refurbishment of pumps at Beckingham and Cottam Pumping Stations as part of a package with other stations in the Isle of Axholme and Lindsey Marsh Board areas. Tenders are due for return on Monday 16th June 2025 and a full report and recommendation will be made at the meeting.

2:2 Sturton PS – Repair of automatic weedscreen cleaner

- 2:2:1 The Van Der Spec automatic weedscreen cleaner at Sturton Pumping Station has been out of operation for some time now. Operations Team report that they regularly attend site to manually rake the screen.
- 2:2:2 The Board's M and E Engineer met with AIM Electrical Limited on site to discuss the option of repair and refurbishment of the machine.
- 2:2:3 A budget estimate has been received from AIM Electrical to refurbish the trolley and grab and install a full new control system in the amount of £31,655.53.

Recommendation:

To place an order with AIM Electrical to undertake a full refurbishment of the automatic weedscreen cleaner at Sturton Pumping Station to be funded from the Pumping Station Emergency repair budget.

2:3 Torksey Pumping Station – Flood Recovery Works

2:3:1 AUMA attended site during the first week of June to install the new actuator controls that operate the butterfly valves.

2:3:2 Inter-Lec Limited need to finalise the control circuitry to enable full automation of the valves. A date is awaited.

2:4 Transfer of Budgets

2:4:1 During the estimate process the Board allocates funds to schemes which require an annual budget to cover such expenditure as Emergency Pump Repairs, Drainage Investigations or Mink Control, to name but a few.

2:4:2 At the end of the financial year any remaining budgets are reviewed, and where appropriate, those funds are removed from the 2024 scheme and transferred to the 2025 schemes.

2:4:3 The following table shows those transfers:

<i>Scheme to close</i>	<i>Scheme Ref</i>	<i>Balance to transfer</i>	<i>Receiving Scheme</i>	<i>Scheme Ref</i>	<i>Sum received into scheme</i>
Asset renewals	TV24451	(£50,876.83)	Asset Renewals	TV25451	£50,876.83
Drainage Investigation	TV24801	(£31,340.94)	Drainage Investigation	TV25801	£31,340.94
Catchment Reviews	TV24800	(£30,000.00)	Catchment Reviews	TV25800	£30,000.00
Barn Owl Boxes	TV24600	(£562.38)	Barn Owl Boxes	TV25600	£562.38
Mink Control	TV24601	(£3,926.73)	Mink Control	TV25601	£3,926.73
Emergency Pump Repairs	TV24302	(£29,468.46)	Emergency Pump Repairs	TV25302	£29,468.46
Total		(£146,175.34)	Total		£146,175.34

2:5 Closure of scheme to transfer funds – Cuckstool & Bulham Lane TV21310

2:5:1 The Board placed funds within the scheme TV21310 to enable the works at Sutton on Trent to take place. Following the successful application for funding for the Sutton on Trent works in both Tranche 1 and more recently Tranche 2 from the Flood Recovery Funds, it is envisaged that the works can be funded from these funds and any remaining scheme funds can be re-appropriated to the Thurgarton Beck Flood Alleviation Scheme, TV20505.

<i>Scheme to close</i>	<i>Scheme Ref</i>	<i>Balance to transfer</i>	<i>Receiving Scheme</i>	<i>Scheme Ref</i>	<i>Sum received into scheme</i>
Cuckstool & Bulham Lane Drain – Sutton On Trent	TV21310	(£67,899.28)	Thurgarton Beck Alleviation Scheme	TV20505	£67,899.28
Total		(£67,899.28)	Total		£67,899.28

Transfer of budgets from general reserves

2:6 IDB Storm Recovery and Asset Improvement Scheme

2:6:1 An updated schedule of funding allocated under the IDB Storm Recovery and Asset Improvement Scheme for the Consortium is attached for members' information.

2:6:2 Sutton On Trent TV24999

2:6:2:1 Where the Board has received funds from DEFRA's Flood Recovery this represents real money entering the Board's bank accounts. Where the Board utilised its own labour and plant resources this cost is effectively met by these Flood Recovery Funds and in turn increases the Board's general reserves.

2:6:2:2 Within the Sutton on Trent Scheme (TV24999) the funds boosting reserves relating to labour and plant use was **£212,105.45**. These funds are unexpected gains to the Board's already healthy reserves, and it was intended that any funds resulting from using the Board's own resources would be ringfenced to fund phase 2 of the Sutton on Trent works.

2:6:2:3 With the recent news that the Board has been successful in the Tranche 2B bid for £314,308.80 to fund the second phase of flood alleviation works in Sutton on Trent, it is no longer necessary to ringfence these funds for Sutton on Trent.

2:6:2:4 The overspend on the project was **£96,414.17**, (including the costs relating to own use of the Board's resources) is recommended to be met from reserves.

2:6:3 Water Level Monitoring Sites TV24999GS

2:6:3:1 The scheme received funds of £122,556.29 from the Flood Recovery funds, the spend to date is £124,731.29, it is recommended that the Board fund from general reserves the overspend of **£2,175.00**.

2:7 Thurgarton Beck Flood Alleviation TV20505

2:7:1 Due to the boosting of general reserves from the Sutton on Trent scheme (£212k less £96k) it is recommended that the Board reallocate this surplus of **£115,600** to Thurgarton Beck Flood Alleviation Scheme (TV20505).

2:7:2 A further **£95,000** is also recommended to transfer from general reserves into TV20505 Thurgarton Beck Flood Alleviation scheme to boost the scheme funds.

2:8 Transfers from General Reserves

<i>Scheme requiring funds</i>	<i>Asset</i>	<i>Scheme Ref</i>	<i>Balance to transfer</i>
Flood Recovery Funding Tranche 2 - overspend	Sutton On Trent	TV24999	£96,414.17
Water Level Monitoring sites - overspend	Various	TV24999GS	£2,175.00
Thurgaton Beck Flood Alleviation – balance boosted by use of own resources	Thurgaton Beck	TV20505	£115,600.00
Thurgaton Beck Flood Alleviation – from general reserves	Thurgaton Beck	TV20505	£95,000.00
Total (from) / to general reserves			(£309,189.17)

Recommendations:

- To approve the transfer of budgets for the year to 31st March 2025

2:9 South Clifton Pumping Station – Repairs

- 2:9:1 The station has been suffering from water ingress back through the flood bank and requires urgent attention. The situation has worsened during recent flood events. Officers are looking at options for remedial works in the short term. One option is to line the sump with a structural liner and a budget estimate from a specialist company who is able to undertake the work has been received.

Recommendations:

- To approve the remedial repair work to up to a cost of £25,000 to be funded from the Emergency Pump Repair Budget.

Robert Brown
Senior Engineer

LINDSEY MARSH DRAINAGE BOARD

Tranche Details	Approved	Bid Amount	Award Amount
1 Storm Recovery	Yes	670,891.39	670,891.39
2 & 2B Wyche Flood Alleviation - Deepening / widening, de-silting and culvert upgrades	Yes	267,464.70	267,465.00
2 Dudick Connection Drain - De-silting and low level berm removal	No	67,505.00	
2 Hogsthorpe South End Sewer Flood Relief - New small pumping station	No	215,723.90	
2 & 2B Steeping River Soak Dyke North - Reforming and culvert upgrades	Yes	335,903.50	335,904.00
2 Catchwater Drain - Widening and upgrade to penstock near Gotts PS	No	261,981.50	
2 Bilsby Tank Trap Drain - Reform opposite bank and upgrade 2 x road culverts	No	217,419.00	
2 & 2B Boygrift to Anderby Connection - Reforming and culvert upgrades	Yes	244,027.70	244,028.00
2 West Bank Drain - De-silting	No	55,363.30	
2 Trusthorpe Pump Drain - De-silting	No	37,651.00	
2 & 2B Installation of 14 water level monitoring sites at strategic locations in Board's area	Yes	156,975.00	156,975.00
TOTAL BID / AWARD		2,530,905.99	1,675,263.39

ISLE OF AXHOLME AND NORTH NOTTINGHAMSHIRE WATER LEVEL MANAGEMENT BOARD

1 Storm Recovery - Original Bid	Yes	189,730.31	189,730.31
1 Storm Recovery - Additional Award	Yes		23,000.00
2 & 2B Wiseton Catchment Improvements - Drain Reforming and De-silting	No	734,355.60	
2 Whitgift Catchment Improvements - Drain Reforming	No	276,008.70	
2 New Pumping Station - Slaynes Lane, Misson	No	250,550.00	
2 & 2B Installation of 9 water level monitoring sites at strategic locations in Board's area	Yes	81,262.50	81,262.50
TOTAL BID / AWARD		1,531,907.11	293,992.81

TRENT VALLEY INTERNAL DRAINAGE BOARD

1 Storm Recovery	Yes	623,419.10	623,419.10
2 & 2B Sutton on Trent	Yes	688,298.00	688,298.00
2 & 2B Dover Beck Catchment Reforming - Watercourse Surveys	Yes (Part)	256,312.00	14,000.00
2 & 2B River Greet Catchment Reforming - Watercourse Surveys	Yes (Part)	173,558.00	10,000.00
2 & 2B Installation of 11 water level monitoring sites at strategic locations in Board's area	Yes	89,125.00	100,750.00
TOTAL BID / AWARD		1,830,712.10	1,436,467.10

DONCASTER EAST INTERNAL DRAINAGE BOARD

1 Storm Recovery - Original Bid	Yes	266,498.73	266,498.73
1 Storm Recovery - Additional Award	Yes		150,000.00
2 & 2B Middle Drain (Tickhill) Catchment Improvements - Drain Reforming & Outfall Repair	Yes	582,661.00	582,661.00
2 & 2B Kilham Farm to Candy Farm Catchment Improvements - Drain Reforming inc road crossi	Yes	429,679.20	429,679.20
2 & 2B Installation of 10 water level monitoring sites at strategic locations in Board's area	Yes	90,325.00	90,325.00
TOTAL BID / AWARD		1,369,163.93	1,519,163.93

TOTAL WMC		7,262,689.13	4,924,887.23
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FOR MEMBERS INFORMATION ONLY

TRENT VALLEY INTERNAL DRAINAGE BOARD	File Ref:	Agenda Item: 17
Meeting: Board Meeting Date: 26th June 2025	Subject: PLANNING, CONSENTING AND ENFORCEMENT ISSUES	

1. Overview of Current Focus

- 1:1 **Planning and Consenting** - For the period 4th March to 9th June 2025, two Byelaw consents have been issued under delegated authority. No consents have been issued under Section 23 of the Land Drainage Act (LDA) 1991. No consents under section 23 of the LDA on behalf of Lincolnshire County Council (as the Lead Local Flood Authority) have been issued for this period. An objection was raised on one planning application and comments have been submitted on seventeen additional planning applications (these are detailed on the attached schedule).
- 1:2 Large scale projects – The table below details large scale projects which have a potential impact on the Board's systems. Officers have been engaged with developers and consultants from an early stage and continue to advise on the Board's requirements.

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

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

		13th June to discuss details of the crossing.
TV23020 One Earth Solar	This project's scope is situated on eastern and western sides of the River Trent, with proposed arrays in proximity to Ragnall, Fledborough, North and South Clifton.	Officers have responded to associated consultations and land interest questionnaires. The Development Control Order (DCO) application was submitted to the PINs on the 27th February - Officers will await the opportunity to submit additional comments to the PINs. A meeting with the developers took place on 19th March. The developer has recently contacted the Board, requesting to begin discussions relating to a SoCG and Protective Provisions.
TV23022 Steeple's Renewables	A proposed solar farm to the south of West Burton Power Station.	The DCO application has not yet been submitted to PINs. Officers attended a meeting with the developers on 5th March. Officers will await the opportunity to submit additional comments to PINs.
TV23033 Great North Road Solar and Biodiversity Park	A large-scale project, with a proposed 2,900 hectares of land for solar, as well as natural enhancements.	The project is at pre-application stage with PINs. The Board's feedback has been provided at planning level, to Newark and Sherwood District Council. Officers will await the opportunity to submit additional comments to PINs. The developer has recently contacted the Board, requesting to begin discussions relating to a SoCG and Protective Provisions.
TV24005 Belvoir Solar Bottesford	This is a smaller scheme with minimal impact, as it is in proximity to only one Board maintained watercourse (Winterbeck).	After going to appeal, the project was granted on 25th February. Officers have contacted the developers and are awaiting a response.
TV24027 North Humber to High Marnham HV transmission route	A large-scale project which crosses from north to south through the Isle of Axholme Board's district and into Trent Valley IDB.	Currently in early-stage discussions relating to general requirements of the Board. Further detailed discussions on technical matters to progress in due course. A request had been made to the Board's Officers relating to the signing of a non-disclosure agreement (NDA), which the Board declined. Officers have responded to a land interest questionnaire and in return, the developers have shared the GIS project boundaries. Officers attended a meeting with the developers on 6th

		March. The Statutory Consultation period took place from 18th February to 15th April, to which Officers submitted feedback to PINs on 21st March.
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2. Staythorpe BESS

The Board's Officers have been approached by the developers of the Staythorpe Battery Energy Storage Site in relation to a number of consents that will be required as a part of the development. One of the consents required is a cable crossing of the Board maintained Staythorpe Sidings Drain.

While no formal application has been received at this time for any aspects requiring the Board's consent, an approach has been made to seek agreement in principle for the method of installation of the cable crossing. This request is that the cable installation is carried out by means of open cut due to on-site constraints and engineering difficulties associated with trenchless installations.

The attached report outlines the rationale behind the request and advises on measures to be implemented to protect the cable and bed of the watercourse as well as re-enforcing the banks post installation. Open cut is not in line with the Board's policy for such installations. However, given the particular on-site conditions and suggested mitigations, it is considered that subject to the imposition of appropriate conditions, it could be considered in isolation in this instance.

Recommendation:

That the Board agree the use of open cut installation in this instance, subject to a formal consent application and imposition of appropriate conditions to protect the Board's asset.

R. Brown
Senior Engineer

D. Cowling
Planning and Development Control Officer

FOR MEMBERS' INFORMATION ONLY

TRENT VALLEY INTERNAL DRAINAGE BOARD	File Ref:	Agenda Item: 18
Meeting: Board Meeting Date: 26th June 2025	Subject: ENVIRONMENTAL MATTERS	

1. Overview (Current Focus and/or Status)

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

Drain Name & Catchment	Description of Works	Status	Concerns / Mitigation
Cuckstool Dyke, Nursery Dyke Sutton on Trent	Flood relief works	Ongoing	Bulham Lane and Cuckstool Dyke, small population of water vole requiring mitigation.
Ropewalk, Halem Beck, Northern, River Greet	Winter works	Ongoing	Himalayan Balsam Signal crayfish
Grimesmoor, Calverton Dover Beck	Winter works	Ongoing	Himalayan Balsam Signal crayfish Mink No signs of water vole although EA note signs on nearby Cocker Beck LWS

2. Matters for Note

- 2:1 **Himalayan Balsam on the River Greet** - During surveys in June 2024, ahead of planned winter works to improve the watercourse in Maythorne and Southwell, Himalayan Balsam had been recorded in abundance. Records of this invasive non-native species (INNS) date from 2014, on the EA stretch of the river. This had been made aware to the Operations Team but unfortunately, they have no capacity to undertake any specific control, apart from ensuring equipment is checked, clean and dried following any works, so as not to spread seeds to other watercourses. This had been emphasised to the Operations Team, due to signs of American Signal crayfish also being present.

The works may have exasperated some growth, as some seed beds will have been disturbed, as well as any seed within the silt bed. There has also been a suggestion from a local landowner that flooding in 2023 may have contributed to the spread of seed.

The situation is a double-edged sword, as the maintenance is essential for flood protection but managing this alongside controlling this amount of balsam is not feasible for the Operations Team. In the past, smaller, more manageable patches of INNS such as giant hogweed and floating pennywort have been managed with spraying.

Recently at an INNS workshop in Retford, it was suggested that the most effective method of control is manual pulling or constant cutting/trimming, as spraying is not as effective on Himalayan Balsam and contributes to killing off surrounding native flora, therefore allowing the balsam to reestablish on a bare bank.

The records from the survey undertaken in June 2024, uploaded to the Local Record Centre in January 2025, alongside images from the survey showing the extent of Himalayan Balsam along the stretch (note not in full flower) will be shown at the meeting.

Recommendation:

To note report of Officers.

Iain Turner
Environmental Officer

Robert Brown
Senior Engineer