

TRENT VALLEY INTERNAL DRAINAGE BOARD

Minutes of a Meeting of the Board held at Winthorpe Community Centre 24th June 2024 at 10.00am.

Elected Members

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

Nominated Members

Bassetlaw District Council

- Cllrs Mrs S. Shaw
- L. Stanniland
- J. Naish

Newark and Sherwood District Council

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

Rushcliffe Borough Councils

- * Cllrs J. Bilin
- * 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

- * Mr A. McGill (Chief Executive)
- * Dr D. Hickman (Executive Officer)
- * Messrs M.S. Everett (Operations Manager)
- * A.J. Malin (Senior Operations Manager)
- R. Brown (Senior Engineer)
- J. Boden (Civils Project Engineer)
- D. Robinson (Internal Auditor, TIAA)
- * Mesdames N. Hind (Finance Manager)
- C.B. Davies (Corporate Services Manager)

* In attendance

The Chairman welcomed the Internal Auditor to the meeting.

1. APOLOGIES

Apologies were received from Messrs W.J. Staunton, J.B. Ashworth, D. Loates, D. Gash, Councillors T. Wells and G Fletcher.

2. DECLARATION OF INTEREST

The Vice-Chairman declared an interest in Agenda Item 17 Byelaw Application - Dover Beck, as a member of the Board on the Trent Rivers Trust.

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3. NOTIFICATION OF ITEMS OF ANY OTHER BUSINESS

The Chairman would update on the Association of Drainage Authorities Trent Branch meeting held on 12th June 2024.

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4. BOARD MINUTES (Pages 624 to 640)

RESOLVED

That the minutes of the Meeting of the Board held on 21st March 2024 be confirmed as a correct record.

5. MATTERS ARISING

5:1 Minute 5:1, Page 625 - Flood Event (Emergency Event Volunteers)

The Chairman thanked those attending. He welcomed the support of the volunteers and reported that the training had been well attended and a good opportunity for the Board's operations staff to make contact with the local flood wardens.

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5:2 Minute 5:2, Page 625 - Members' Training and Tour

The Chairman reported that new members would be contacted once summer cutting had commenced.

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5:3 Minute 14.3 - Page 625 Planning Applications

Councillor T. Combellack referred to paragraph 2 on page 626 and clarified that she would like the Board to highlight all planning applications, not just large developments.

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5:4 Minute 5:8 Page 626 - Renewable Energy

Councillor K. Melton reported that Newark and Sherwood District Council (NSDC) was in discussion with the Canal and River Trust and the Trent Rivers Board regarding the use of hydro energy and queried whether any Board maintained watercourses would be suitable. The Chief Executive agreed to discuss this with him outside the meeting.

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5:5 Minute 9: Page 627 - Operations Report

Councillor T. Combellack referred to the last paragraph, stating that this had not been discussed after the meeting and whilst Dalby Brook had been reported as running clear, there was still an issue. She reported that the water flowed under the canal through a bridge with two arches which restricted the flow resulting in water backing up, flooding land and coming onto the Main Street in Hickling which had to be closed. Councillor T. Combellack queried whose responsibility this was. She believed the structure may have originally been installed by British Waterways (now the Canal and River Trust).

The Operations Manager was aware of issues with the structure and that the gabion basket wall was impacting conveyance and blocking one of the arches completely.

The Chief Executive confirmed that any issues with the structure would be the responsibility of the Canal and Rivers Trust, however, the Board should work with them to achieve a solution.

Mr R Holt did not believe there was sufficient capacity in the arch for the heavy rainfall, stating that flooding had occurred all the way back into the village and on numerous occasions several properties had been at risk of flooding.

Cllr T. Combellack had met Officers from Nottinghamshire County Council's (NLC) flood team on-site highlighting the issues and suggested there needed to be liaison with the various bodies to find a solution to the problem.

RESOLVED

That the Executive Officer investigate further with the Board's engineering and operations teams and liaise with NLC.

5.7 Minute 11:4, Page 631 - Sutton On Trent Flood Alleviation Scheme (TV21310)

The Chairman and Senior Engineer had attended a meeting of the Sutton on Trent Parish Council on 14th May 2024 and gave a presentation on the options and timeline for the flood alleviation works. Additional modelling would be undertaken in September 2024 to explore the effect of widening the existing watercourses to increase storage capacity. The effect of works on the culverts under the road at Palmer Drive and Grassthorpe Road would also be considered. Results of the modelling would be available in early 2025 when work on the funding bid and detailed design would commence.

Councillor S. Michael thanked the Board for attending and looked forward to receiving the reports.

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5:8 Minute 11:8, Page 632 - Beckingham Pumping Station

Cllr D. Dobbie stated that the Environment Agency's failure to open the doors had resulted in additional costs to the Board and it was important that this was stated in the minutes. The failure of EA structures had a detrimental impact on the Board's systems. The Chief Executive reported that an application had been submitted for Flood Recovery Funds and Officers were pursuing the repair of the gravity outfall with the EA. The Chief Executive had also met with Mr R. Jenrick MP, local landowners, the EA and the NFU and had highlighted this and other EA structures that were not operating effectively. He suggested that a Local Levy bid could be made to fill the funding gap the EA faced.

The Chairman highlighted that optimising the use of gravity where possible was a more environmentally friendly way of evacuating the water and the Vice-Chairman emphasised the importance of opening and checking outfalls regularly to ensure they were operating correctly and did not become silted up.

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6. CONSORTIUM COMMITTEE MINUTES

The minutes of the meeting held on 15th May 2024 were presented.

The schedule on pages 7 to 17 of the minutes referred to issues that had been reported to the office across the Consortium's area. Cllr Mrs S. Michael referred to flooding from the Caunton Beck and reported that thirty-nine properties had flooded in Caunton. The Chairman highlighted pages 29 to page 32 which listed areas of concern for the Trent Valley Board and reported that these would be prioritised and investigated and future action noted. In response to Cllr K. Melton, the Chairman stated that Officers continued to push for desilting on the main rivers and there appeared to be a change in mindset from the EA but time would tell. Members expressed concern about the lack of maintenance on the Rivers Trent, Devon and Greet. Cllr T. Combellack reported that the Rivers Soar and Smite had caused serious flooding and the whole length of these needed to be cleared. It was noted that although the EA operations teams were keen to see more work undertaken, funds and resources were limited and acceptance of this at a higher level was needed to ensure sufficient funding was allocated; the cost of desilting a large river could be at least £2M. The Chief Executive reported that the trial in the Lindsey Marsh area had been approved and would be closely monitored. If successful, he hoped that this could be rolled out in the Trent area. Members were asked to let Officers know of areas where there was a particular issue.

The Chairman referred to Minute 9:2 (Delegated Authority for Byelaw Consent) which had been considered by the Committee and asked members to consider continuing with the current delegated authority as detailed in the attached Advice Note AN01.

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) To continue with the current delegated authority in line with the Planning and Byelaw Policy and Advice Note 01.

7. JOINT NEGOTIATING COMMITTEE MINUTES (Pages 44-45)

The attached minutes of a meeting of the Committee held on 15th May 2024 were presented.

RESOLVED

That the minutes of the Joint Negotiating Committee held on 15th May 2024 be confirmed as correct record and adopted by the Board.

8. HEALTH, SAFETY AND WELFARE

There had been no new changes to Health and Safety legislation since the last Board meeting.

The Senior Operations Manager reported on four incidents across the Consortium since the last meeting; two in the TV area. Fortunately, no injuries had been sustained.

The annual review of the COSHH assessments was underway. To date no issues or concerns had been identified and the review would be concluded shortly.

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9. OPERATIONS REPORT

9.1 Winter Works

The Operations Manager reported that the recent wet weather and ground conditions had hampered the 2023/24 planned reforming programme as the DLO had spent a

considerable amount of the winter season undertaking reactive works to remove blockages and fallen trees which were impeding conveyance on six watercourses. Work completed included planned maintenance on the Kingston and Fairham Brooks and Winterbeck, and 10% of the planned access improvements and construction works which included the installation of new culverts on five watercourses. Slip repairs had been undertaken on three watercourses and a section of desilting and regrading on a section of the Sand Lane Drain at Torksey.

Silt removal and reforming on the Board maintained Cottam Floodwater Drain had been completed following the River Trent silt ponds being washed into the watercourse. The River Trent had also overtopped into silt ponds used by the Canal and Rivers Trust close to the Board's Cottam Pumping Station, again washing this into the Board's system. The Canal and Rivers Trust has been approached for a contribution towards the cost of the work and the Board's Operations Manager was liaising with them regarding improvements to avoid a reoccurrence. The Operations Manager would also speak to the EA as the amount of damage led him to believe one of the minor flood banks had been overwhelmed or damaged.

The DLO continued to control and monitor Japanese Knotweed on the Carr Dyke at Caythorpe, Northern Drain at Kirklington and Drain 41 at Misterton and were currently undertaking spraying of urban watercourses in Lowdham, Hoveringham, Thurgarton, Sutton-on-Trent, and Kingston and Fairham Brooks. General maintenance of pumping stations was also being carried out as necessary, including levelling and repairs to access tracks at Cottam and Sturton pumping stations.

An update on the reforming programme was presented which showed work complete on five of the 21 watercourses.

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9.2 Summer Maintenance Works

Preparation for the Summer Maintenance Season was underway with inspections and repairs to the Board's plant being carried out prior to the start of the cutting season.

Strategic Ordinary Watercourses across the Board's area were being monitored regularly to ensure the continued conveyance of water. The warm weather in April and June had resulted in prolific weed growth and where necessary early weed removal would be undertaken after consultation with the Board's Environmental Officer.

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9:3 Purchase of Tracked Excavator

Ten suppliers had been invited to tender for the supply of a new tracked excavator to replace the JCB JS160 (YT66 PXH). Officers reported on the four tenders received and these were reviewed by the Board; three had been excluded as they would exceed the weight limit with the trailer. The fourth tenderer had offered a 2024 machine for £130,000 delivered in December and a 2023 machine for £120,000 delivered in September; both with the same trade-in, servicing and five-year warranty packages.

RESOLVED

That the Board purchase a 2023 Case CX130E tracked excavator from Warwick Ward Case at a cost of £120,000 less £27,250 trade-in for the JCB.

9:4 Purchase of Front Loader Tractor.

Seven suppliers had been invited to tender for the supply of a used tractor and loader and Officers reported on the six tenders received, five of which met the Board's requirements, and recommended purchase of the 2022 Case Puma which represented the best overall value for money. In response to Mr N.J. Greenhalgh who queried the length of the warranty offered (3,000 hours/May 2025) the Senior Operations Manager said that potentially an extended warranty could be purchased but was not readily offered. These were usually expensive and did not cover parts such as the gearbox for example.

RESOLVED

- (a) That the Board purchase of a 2022 Case Puma 150 at a cost of £65,750 less trade in of £25,000 for the tractor FX60 EEJ.
- (b) That the Senior Operations Manager investigate the purchase of an extended warranty for the above machine.

9:5 Purchase of Low Loader Trailer.

The Senior Operations Manager reported that tenders had been sought for the purchase of a new low loader trailer but only one was received within the timeframe. However, since then, additional quotations had been received.

RESOLVED

That the Chairman and Vice-Chairman be granted delegated authority to purchase a used low loader trailer at a cost not exceeding £18,000.

9:6 Purchase of Weedbaskets

Quotations had been received for two new weedbaskets from Mastenbroek at a cost of £14,200 which was within the allocated budget of £19,000. Delivery would be before the summer cutting season.

RESOLVED

That the Board purchase a two metre weedcutting basket at a cost of £6,250 and a three metre weedcutting basket at a cost of £7,950 from Mastenbroek.

9:7 Purchase of an Additional 4x4 vehicle

Having reevaluated the new role of Pump Attendant, the Operations Manager stated that there was a need to provide him with a 4x4 pickup to aid access to remote pumping stations and for re-fuelling. The cost of the vehicle could be met from underspends elsewhere within the plant budget.

Councillor K. Melton commented that Newark and Sherwood District Council was considering running vehicles on recycled vegetable oil (HVO), which although more expensive did reduce the fossil fuel output. Cllr T. Combellack also reported that Ruchcliffe Borough Council had converted their bin lorries to run on HVO. The Senior Operations Manager had considered this but stated that it was not cheap or easy to convert existing vehicles, new vehicles were not easy to find, and there was a loss of power in the hydraulic circuit. Officers would continue to monitor as technology improved.

RESOLVED

That tenders be sought for a suitable 4x4 vehicle for the new post of Pump Attendant for consideration at the next Board meeting.

9:8 Rainfall

Rainfall figures were presented for information.

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10. ASSET RENEWALS AND REFURBISHMENT REPORT

10:1 Emergency Pump Repairs

The following was presented by Civils Project Engineer in the absence of the Senior Engineer who was working on funding applications.

(a) Budget Transfers

Due to the recovery works at Torksey Pumping Station, the emergency repair budget for the financial year 2023/2024 had been exceeded and Officers recommended the transfer of £132,441.24 from reserves to cover the overspend.

Officers also recommended that the unspent budgets from the North Scarle Flood Alleviation Project (TV21803) and the Telemetry Project (TYV20303) totalling £5,834.04 be transferred to Emergency Pump Repairs.

RESOLVED

That unspent budgets from Torksey Pumping Station and Telemetry totalling £5,834.04 be transferred to the Emergency Pump Repairs budget.

(b) Cottam Pumping Station

Faults had occurred with Pump Number Three at the station and quotations for repair had been sought from three companies; only one of which had provided a total price for the refurbishment of the pump. The Chief Executive pointed out that the cost had been included in the application for Flood Recovery Funds but would have to be met from reserves if the bid was unsuccessful. In response to Cllr J. Billin, Officers confirmed that they expected the cost of parts and labour would increase the other two quotes considerably.

RESOLVED

That the Board place an order with North Lincs Engineering for the refurbishment of Pump Number Three at Cottam Pumping Station at a cost of £23,582.

(c) Torksey Pumping Station - Recovery Works

At the March Board meeting, delegated authority had been granted to the Chairman, Vice-Chairman, Chief Executive and Senior Engineer to place an order for the replacement penstocks with new butterfly valves and to replace the existing flap valves. Officers presented details of the four quotations received

and confirmed that an order had been placed with Bosman Watermanagement BV. The work would be completed in two stages, fitting of the flap valve in July and the butterfly valves in September. It was anticipated that the station would be fully operational towards the end of September 2024.

Councillor D. Dobbie queried whether there would be any issues getting spares from abroad. The Chief Executive reassured him that the LM Board had received exceptional service from Bosman with parts being received within twenty-four hours. He further reported that they were the manufacturer, whereas other companies acted as an intermediary.

Further works to stabilise the pumps to stop the rotation was ongoing along with replacement of air valves on the delivery lines.

RESOLVED

That the Officers actions be approved and the order to Bosman Watermanagement BV be agreed in the sum of £126,529.

10:2 Drain Investigations (TV24801)

Officers recommended that the £21,304.94 unspent budget for Drain Investigations in 2023/24 be carried over to 2024/25.

RESOLVED

That the unspent budget of £21,304.94 from 2023/24 Drain Investigations be carried over to 2024/25.

10:3 Asset Renewals

Officers recommended transfer of the £35,876.83 unspent budget for Asset Renewals in 2023/24 be carried over to 2024/25.

RESOLVED

That the £35,876.83 unspent budget for Asset Renewals in 2023/24 be carried over to 2024/25.

10:4 Catchment Reviews

A budget provision of £20,000 was made in 2023/24 for any catchment reviews falling outside individual project scopes. Officers recommended that this be carried forward to 2024/25.

RESOLVED

That the Board carry forward the £20,000 budget provision for Catchment Reviews from 2023/24 to 2024/25.

10:5 Environmental Projects - Mink Control (TV24601) and Barn Owl Boxes (TV24600)

Officers recommended that unspent budgets of £2,995.60 for Mink Control and £833.62 for Barn Owl Boxes for 2023/24 be carried forward to 2024/25.

RESOLVED

That unspent budgets for Mink Control and Barn Owl Boxes in 2023/24 be carried forward to 2024/25.

10:6 Thurgaton Beck Flood Alleviation (TV20505)

Officers presented three quotations received for the design element of the project which ranged from £9,670 to £79,500.

Members queried the significant difference in the cost. Officers expected this was due to BWB having experience of preparing the design for the Egmonton flood storage area and others maybe not wanting the work.

The Civils Project Engineer had contacted LCC Archaeological Services to carry out investigation work and was seeking quotations from archaeological contractors for the investigation work. They were also chasing up quotes for ground investigations. The topographical survey was ready and work on licenses for bat removal/rehoming was underway. Construction was scheduled for April/ May 2025.

In response to Mr R.J. Jackson, the Civils Project Engineer reported that a meeting would be arranged with the landowners in the next couple of weeks.

RESOLVED

That an order be placed with BWB Consulting in the sum of £9,670 to design the flood storage area for Thurgaton Beck flood alleviation.

10:7 NICEIC Electrical Installation Inspections at Pumping Stations and Depots

Following the recent NICEIC electrical installation inspections at the Board's pumping stations and depots, some major and minor repair works had been identified. The repair work was being undertaken by the Board's electrical contractor (Inter-Lec Limited) and costs were expected to be in the region of £12,500.

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10:8 Moor Lane Pumping Station - Pump Refurbishment / Replacement (TV19300)

North Lincs Engineering had refurbished and reinstalled the remaining pump. As the pumps failed during the winter storms and prior to the planned refurbishment, costs had been included in the application for Storm Recovery Funds.

Costs to date were £18,926.24 against the approved budget of £30,000.

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10:9 Bole Ings Pumping Station - Pump Refurbishments (TV21307)

NLE had successfully refurbished and reinstalled both pumps at the station and undertaken additional work to replace the corroded chains and the guide rails. The cost had been included in the bid for Storm Recovery Funds.

To date committed costs were £18,407.22 against the approved budget of £50,000.

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10:10 IDB Storm Recovery and Asset Improvement Grant Scheme 2024

As part of the first tranche of £25M available funding from the DEFRA Flood Recovery Funds, application had been to the EA to request £623,419.10 on behalf of Trent Valley IDB towards flood recovery costs incurred between October 2023 and March 2024. In total £1,750,539.53 had been requested by the Water Management Consortium Boards. The EA had indicated that IDBs would be informed if the bids were successful by the end of June 2024.

Work had commenced on applications for the second tranche of funding for Asset Improvements. £50M was available for IDBs to bid for, with the focus on modernising and upgrading assets and channel works which would benefit farmers and rural communities by reducing or managing flood risk. A constraint was that work must be delivered by the 31st March 2025. Funds could also be used to improve EA assets provided that the relevant IDB was in support of this.

The Chief Executive stated that if the bids were successful, the Board would have to review and reprioritise the existing programme in order to meet the deadline but emphasised that the six-year programme needed to be completed within the set timeframe. In response to the Vice-Chairman, Officers confirmed that, should the funding bid be successful, they would use contractors for some of the work.

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11. FINANCE

The Finance Manager presented the attached report,

11:2 Management Accounts for the Year ending 31st March 2024

The Management Accounts for the year ending 31st March 2024 showed a reduced surplus of £215,798.23, £76,894.77 less than allowed for in the estimates. However, this was an improved position on the outturn position presented at the March Board meeting. The cost savings/underspends totalling £560,153.53 were detailed which included additional agricultural rates of £88,367.28, surface water fees of £47,876.84, £64,301.00 Consortium costs (unfilled positions) and £80,233.62 for sale of land at Egmanton. This was offset by overspends totalling £637,071.62 which included, £162,170.79 electricity costs, transfer of £262,000 into the Torksey scheme and £132,000 emergency pump repairs.

The cash reserves at the 31st March 2024 were £707,639.74, (25.90% of net operating costs).

In response to Cllr D. Dobbie, the Finance Manager hoped that the surplus cash position would increase above the recommended 30% if the flood recovery bid was successful.

RESOLVED

The Management Variance Accounts for the period ending 31st March 2024 be approved.

11:2 Transfer of Budgets for Approval

A summary of the budget transfers approved under Item 10 was detailed for members information.

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11:3 Cash and Bank Reserves as at 31st March 2024

The Board held a total of £1,973,559.65 in six accounts. There was one loan outstanding to the value of £494,320.33.

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11:4 Payments over £500

A schedule of payments over £500 totalling £802,063.46 was presented for approval.

RESOLVED

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

11:5 Update to Five-year Plan

The attached updated five-year plan for was presented for members' information.

RESOLVED

That the updated five-year plan be noted.

12. FINANCIAL STATEMENTS AND AGAR

12:1 Financial Statements for the year ending 31st March 2024

The Finance Manager presented the unaudited Final Accounts for the year ending 31st March 2024 for consideration and approval. She recommended that the Board approve the Financial Statements and the Chairman evidence the Board's approval on Page 4 of the Accounts. This was proposed by Cllr D. Dobbie and Seconded by Cllr J. Billin.

RESOLVED

The Financial Statements for the period ending 31st March 2024 be approved and signed by the Chairman.

12:2 Audit of Accounts for the Year ending 31st March 2024

The Internal Auditor presented the attached audit report and was pleased to report a Substantial Assurance. It was noted that some policies required updating and a slight change to the Petty Cash procedures was recommended. Similar recommendations regarding policy updates had been made to a number of other drainage boards.

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 really 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. The Chief Executive also highlighted the value of the area in terms of food production.

RESOLVED

That the Internal Auditors report and recommendations be noted.

12:3 Annual Governance Statement and Review of Internal Control

The attached Annual Governance Statement for 2023/24 was presented for approval.

It was proposed by Cllr D. Dobbie and seconded by Cllr Mrs S. Michael that the Annual Governance statement be approved.

RESOLVED

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

12:4 Accounting Statements of the Annual Governance and Accountability Return

Finance Manager presented the Accounting Statements for 2023/24 for approval.

It was proposed by Cllr Mrs T. Combellack and seconded by Mr A. Arden that the Accounting statements be approved.

RESOLVED

That the Accounting Statements be approved and signed by the Chairman.

13. INVESTMENTS

Following Board approval, Officers had commenced the process of opening an Instant Access Business Saver account with Nationwide, however, they had now been informed that this and the 35 Day Access Business Saver account were no longer available to new customers.

Officers were therefore reviewing alternative options and asked the Board to grant delegated authority to the Chairman and Vice-Chairman to approve the opening of an interest-bearing account with an "A" rated financial institution (Bank or Building Society), and invest a sum up to £500,000 in line with the Board's Financial Regulations.

Cllr A. Freeman proposed that the Board should not invest with institutions that invested in fossil fuels and this was seconded by Cllr K. Melton. The Finance Manager reported that it was not the Board's current policy to check the investment portfolio of institutions.

Cllr L. Dales highlighted that, if the investment was not agreed by the Board today, it would result in a loss of income. She suggested that the Board agree to the investment and consider a change in policy in the future. Mr T.H. Farr agreed, stating that the Board had an obligation to get best value for money. Cllr A. Freeman agreed to withdraw his proposal on this occasion as long as this would be considered before re-investing.

There followed extensive discussion and after a vote (eight votes for, four against and three abstentions) it was RESOLVED

That delegated authority be granted to the Chairman and Vice-Chairman to approve the opening of an interest-bearing account with an 'A' rated financial institution investing a sum of up to £500,000 in line with the Board's Financial Regulations, and taking into account the concerns raised by members and their preference for investing with institutions not investing in fossil fuels.

14. DRAINAGE RATES AND SPECIAL LEVIES

The Finance Manager reported that at 31st March 2024 a total of £13,180.52 remained outstanding in respect of drainage rates, special levies had been paid in full. A further £5,245.35 had been collected since the 31st March 2024. As at 18th June 2024 £217,264.24 of drainage rates and £1,096,330 of special levies had been collected; slightly less than at the same time last year. One Council not yet paid the first special levy instalment, but Officers were chasing this.

Mr R. Holt reported that he had been approached by two ratepayers querying how the rate was made up as the rate demands showed administration costs. The Finance Manager explained that the rate was broken down into 'New and Improvement Works', 'Maintenance Works', 'Contributions to the EA' and 'Administration and Other Expenses'. The Administration and Other Expenses included anything that was not included in the other headings, such as plant purchases etc.

The Vice-Chairman commented that Ratcliffe On Soar Power Station was due to close in 2025, stating that the Board needed to consider the Differential Rating order which was always understood to last as long as the Power Station did. The Finance Manager said as it was already out of agricultural and sat with the special levy, it was not likely to change the valuation. The Vice-Chairman highlighted that residents in this area were used to paying a lower rate as funding mostly came from the Power Station; Rate B sat at 2.796 pence in the pound, whereas the Rate A rate was 14.911 pence.

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15. ENVIRONMENTAL REPORT

A report had been circulated to members on the following:

(a) Water Vole Licencing

The Environment Officer (Mr C.J. Manning) had retired after 17 years with the Water Management Consortium, however, the new postholder was still awaiting approval of his application for Water Vole CL24 Licence from Natural England. The previous postholder had agreed to continue as the Licence holder until this was finalised and also to provide advice on badger sett closures and eel legislation.

(b) Mink

Mink trapping continued across Greater Lincolnshire and Nottinghamshire mainly due to the Waterlife Recovery Trust (WRT) Species Recovery Fund project. They had received additional funding from Natural England allowing expansion - 1,503 traps were active in March 2024 across Eastern England. Members were encouraged to contact the Board's Environmental Officer (Mr I. Turner) if they were interested in taking part in the project.

(c) Badger Licenses

Several IDBs had received warning letters from Natural England relating to the registration of licenced operators. There was a delay between the submission of applications to Natural England and subsequent registration during a key operational period in the calendar year (usually late December to early February).

Potential inconsistencies between legislation and how Natural England were operating the licence had been highlighted and questions raised as to whether activities such as flail cutting of banks and vegetation removal near badger sets actually did require a licence. The Association of Drainage Authorities (ADA) Environment Forum had met to discuss this and the matter was being taken up by ADA with Natural England who seemed willing to engage on these issues. Natural England was due to review the licence in October 2024.

(d) Management of Hedgerows (England) Regulations 2024

Regulation 6(3)(c) of the above which had recently been laid before Parliament stated that the cutting and trimming of an important hedgerow was prohibited between 1st March and 31st August except where 'the cutting or trimming is carried out on land by virtue of, or in connection with, any statutory activity and is reasonably necessary for that purpose'. ADA was seeking guidance from DEFRA on the interpretation of 'statutory activity' and 'reasonably necessary'.

Early cuts which were necessary to maintain flows, could have a detrimental effect on nesting birds and the Board's Environmental Officer would be attending a training course with the British Trust for Ornithology and, if suitable, this may be rolled out to IDB operatives to raise awareness.

(e) Buffer Strips

A meeting was to be held shortly with ADA, DEFRA the Environment Agency, Natural England and IDB representatives to discuss grant options for buffer strips and IDB's maintenance operations with a view to promoting buffer strips adjacent to IDB and EA maintained watercourses.

(f) Water Level Management Plans (WLMPs)

ADA was seeking guidance from DEFRA and Natural England as to the status of WLMPs and their content, as well as funding to support them. These were produced for areas where water levels were managed with priority given to Sites of Special Scientific Interest, however, discussions were underway for these to cover the wider catchment.

(g) Updating of the Board's Biodiversity Action Plan (BAP)

The BAP was nearing completion and would take into account the Local Nature Recovery Strategies (LNRS) which were currently being reviewed across the Consortium's area. The Board's Environmental Officer was in regular communication with the local authorities' Biodiversity/LNRS Officers.

(h) New BAP Target in Practise

One of the targets in the DRAFT BAP was adding habitat improvements (where possible) at pumping stations for swifts, swallows and house martins.

(i) Update on Eel Regulations 2009

Section 17(4) of the above Regulations required 2mm eel screening at all pumping stations unless an exemption was granted, however, this had a detrimental effect on the operation of the station. Research funded by IDBs and ADA concluded that fish friendly pumps were the best protection for land drainage pumping stations and were installed as stations were refurbished.

These did, however, require an exemption under Regulation 5 which the EA review every five years.

At present the EA only provided exemption for high priority sites which meant that most of the Consortium's stations were operating without an exemption and not complying with the Regulations. Discussions with ADA and the EA Fisheries' Team indicated that the EA intended to provide exemptions for all pumping stations.

Where exemptions were provided, renewal was problematic - on 17th May 2023 eleven exemptions were received for the calendar year and these had not been renewed for this year.

ADA was pursuing a way to simplify the issuing of exemptions but until this was resolved, the current situation was that most of the Consortium's Pumping Stations were operating without the legislative exemptions.

(j) National Biodiversity Network Atlas

The Consortium was now partnered with National Biodiversity Network Atlas - a registered charity that captures biodiversity data from multiple sources making it available for use online, and the UK's largest repository of publicly available biodiversity data. Around 17,000 records collected over a 20-year period had been submitted by the Consortium.

(k) Electronic Recording

Recording remained low as the winter works programme was in progress with sightings largely consisting of badger setts and water voles.

Cllr J. Melton commented that Newark and Sherwood District Council had a very active Biodiversity group, he would ensure an invite to speak was sent to the Chief Executive. Cllr D. Dobbie asked if West Lindsey could also be involved in this.

RECEIVED

16. ENVIRONMENT AGENCY AND PARTNERSHIP MATTERS

There was nothing further to report.

17. BYELAW APPLICATION - DOVER BECK

The Civils Project Engineer presented a report on a Byelaw Application from the Trent Rivers Trust for the natural restoration of a section of the Board maintained Dover Beck. The project was being funded by Severn Trent Water Ltd. The work would create a wetland and slow the flow of water through the area, providing natural flood storage with the Board relinquishing control of this section of watercourse.

The modelling information provided was limited to the area of the wetlands and did not take into account how it would affect the upstream or downstream areas. Officers were concerned that without comprehensive modelling there may be impacts on Oxton to the north and land downstream. The Chairman suggested that any natural flood risk management should be to the northeast of the village, further upstream of Oxton. The Civils Project Engineer stated that further investigation was needed before the application could be considered.

Mr R.J. Jackson commented that the Dover Beck ran all the way down into the River Trent and had flooded several times recently, especially further downstream where floodwater joined at Epperstone, there were also five private mills on it with five sluices, which caused difficulty controlling the flood water as the Board had no control over them. Epperstone and Oxton had flooded quite badly during Storm Babet, and Mr Jackson understood that most of the water going into the Dover Beck at Oxton was pumped out of Calverton Pit, Severn Trent Water also pumped water into it from the new sewerage plant at Calverton, and the EA also had a large fish pond which put a lot of water into it as well. He emphasised that it was important to have all the information before making a decision.

Whilst this application included significant natural flood management measures, the location, proximity and maintainability would make it difficult for the Board to undertake routine maintenance. Officers recognised the catchment regularly suffered flooding and improvements to slow the flow, add flood storage and improve recovery would benefit the area. The scheme would require planning permission, and this had not yet been sought.

The Vice-Chairman reminded the Board of his interest in the Trent River Trust, but agreed more modelling was needed. Cllr D. Dobbie reminded the Board that the Beckingham Marsh scheme, whilst initially refused was approved after more modelling. Cllr Dobbie and the Vice-Chairman abstained from the vote.

RESOLVED

- (a) That the consent application for work on Dover Beck and the request for relinquishment be refused.
- (b) That Officers ask for further modelling to be carried out.

18. DELEGATED MATTERS – PLANNING BYELAWS AND SUPERVISORY ROLE

18:1 Byelaw Applications

Cllr D. Dobbie declared an interest as a member of the Planning Committee for West Lindsey District Council.

The following byelaw consents had been granted under delegated authority since the last meeting:

TVIDB/LDC/2023/018 The discharge of surface water to the Board maintained Corner House Farm Drain from the A46 link road at NGR 477897 - 351724 in the parish of Farndon..

TVIDB/LDC/2023/022 Installation of a 6-metre culvert extension within the Board maintained Corner House Farm Drain, at NGR 477879 - 351753 in the parish of Farndon..

TVIDB/LDC/2023/025 Increase in flow to the Board maintained Canal Feeder from new industrial development, via an existing culvert in the adjacent riparian system, at Langar Airfield, Harby Road, at NGR 473914 - 332408 in the parish of Langar cum Barnstone. .

TVIDB/LDC2024/003 Removal of a weir in the Board maintained Kingston Brook at land to the east of Gotham Road bridge, at NGR 450309 – 327699 in the parish of Kingston on Soar.

RECEIVED

18:2 Section 23 Applications

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

TVIBD/LDC/2024/008 Installation of a headwall for discharge of treated foul water, at North Beck Farm, Laneham Road, at National Grid Reference 480276 – 375960 in the parish of Laneham.

RECEIVED

18:3 Planning Applications

The Board's Officers had objected to one planning application for discharge of planning conditions relating to the erection of 48 dwellings near the Board maintained Un-named Drain 41 on Fox Covert Lane on the grounds that consent had not been given by the Board. The Board had previously refused consent for increased flows into the watercourse and erection of dwellings within the nine metre byelaw distance. Officers would be meeting with the developer to discuss the application.

Officers reported on a further 21 planning applications which had been dealt with since the last meeting, appropriate comments relating to surface water drainage had been made

RECEIVED

19. REGISTER OF INTERESTS

Officers reported that the annual review of Members' Register of Interest forms was due and emphasised their importance for the Board's good governance. Officers would contact members asking them to review and update their forms over the coming weeks.

The Chairman reminded members that this form needed to be kept updated.

RECEIVED

20. ANY OTHER BUSINESS

(a) ADA Trent Branch

The Chairman expressed disappointment at the poor attendance at the recent ADA Trent Branch meeting on 12th June. The next meeting would be held in November and he encouraged members to attend, stating that this was an ideal opportunity to raise matters directly with Officers at the Environment Agency.

RECEIVED

(b) Balancing Pond - Hoveringham

Mr R.J. Jackson referred to the balancing pond at Hoveringham, stating that it was important that this was taken on and looked after. He reported that there was also talk about putting in a spillway on Springs Dyke to take water into the lake and away from Hoveringham and the parish council was keen to pursue this.

RESOLVED

That an update be presented to a future Board meeting.

CHAIRMAN

Water Management Consortium

CONSORTIUM COMMITTEE

Minutes of a Meeting of the Committee held at 10.30 a.m. on Wednesday, 15th May 2024 at Wellington House, Manby.

Present: Messrs J. Coggon (Committee Chairman) and P. Cornish (AX), J. Miller and T.H. Farr (TV), G. Crust and S.W. Eyre (LM), and C. McGuinness (DE).

In attendance: Mr A. McGill (Chief Executive) and Mrs C. Davies (Corporate Services Manager).

1. APOLOGIES

An apology for absence was received from Mr P. Horne.

2. MINUTES OF THE LAST MEETING

The minutes of the meeting held on 13th February 2024 were noted; these had already been approved by the four Boards.

3. MATTERS ARISING

3:1 Minute 4:1 (a) - Telemetry

Mr J. Coggon stated that there had been further issues with the telemetry system, on three occasions he was aware of, the telemetry system reported levels were fine when in reality this was not the case. The Chief Executive was aware of these incidences and had brought this up with the AX Operations Team. The Chief Executive further reported that a 'storm level' setting was being considered alongside the normal summer and winter levels, to allow levels to be set as low as safely possible (without causing damage to pumps) prior to an event.

Mr T.H. Farr arrived.

3:2 Minute 4:2 (d) - Saltfleet Pumping Station

The Chief Executive reported an issue with two of the three new motors at Saltfleet Pumping Station. He stated that a meeting had been held with the pump suppliers and they were due to meet with the manufacturers the following day. The new pumps at Anderby had been checked but the issue seemed to be only with the pumps manufactured at a specific factory. The pump suppliers would be changing all motors at their cost.

3:3 Minute 4:3 - Planned Projects

The Chief Executive reported that Thurgarton and Sutton on Trent schemes would not be completed this year but an update on schemes would be presented under agenda item 5.

3:4 Minute 5 - Flooding Issues

Mr J. Miller referred to paragraph 3 and queried whether this had been followed up. He reported that embankments had been constructed by the developer and there was concern that these may be affecting drainage in the area; he would email further details with photographs to Mr McGill to follow up.

Main River Maintenance

Mr C. McGuinness reported that there had been a transformation where work had been undertaken on the River Torne. He suggested that withholding of the precept again until more work was forthcoming may be worth consideration. The Chief Executive understood that work was due to be undertaken in six locations on the River Idle but this had yet to be confirmed. Mr J. Coggon agreed that the Boards needed confirmation of where the precept money was being spent; the RFCC had said that this should be spent within the catchment to benefit the IDB. Mr C. McGuinness was not optimistic that the EA would be able to clarify where the money had been spent. Mr T.H. Farr hoped that the introduction by the EA of the IDB Liaison Officer post (Nathan Sutton) would help build the relationship at a local level but the Boards needed to remind the EA that the precept money must be spent locally, in the area it was raised. Mr C. McGuinness stated that the issue was that things could be blocked at a higher level within the EA. Mr Farr reported that Ian Hodge (Chief Engineer, Director

Asset Management and Engineering at the EA) seemed very keen to see work happening on the ground and the Chairman and Chief Executive of the EA seemed more IDB conscious.

Mr P. Cornish reported that as a result of issues in the River Idle, a new River Idle Flood Action Group (RIFAG) had been formed. Residents and farmers from Retford and Bassetlaw were going to write to the Chief Executive of the EA about the state of the river and also to the DEFRA Parliamentary Under Secretary of State and Natural England about the effect this was having on the SSSIs at Bawtry, copying in their local MPs. Although Mr N. Sutton was trying to get some work done on the ground, he was unsure that work would commence this summer because of funding and environmental constraints.

Members expressed their frustration in the lack of acceptance that work was needed on the river, issues had been raised in 1996 because the SSSI was not in an improving condition, modelling had been discussed, modelling had been undertaken by the Board and a solution proposed but no action taken. The Chief Executive stated that it was the Environment Agency's interpretation of policy that needed to be challenged. It was hoped that the trial in the Lindsey Marsh area would be given the go ahead, allowing the Board to undertake work under a PSCA on some of the main rivers to the Board's standard. The Chief Executive suggested that, until the policy could be changed, if we need to make space for water, why not create flood storage areas with scrapes for wading birds to offset desilting of the main rivers. Mr C. McGuinness confirmed that the national planning system allowed for this offsetting. Mr J. Coggon stated that the River Idle had been self-sustaining with washlands but these were now constantly flooded as the river had not been maintained. Mr C. McGuinness emphasised that the lack of maintenance had also killed any fishing in the river as the water quality was so poor.

Mr C. McGuinness understood that the EFRA Committee Chairman was now leaving and his successor had not yet been announced.

The Chief Executive referred to West Stockwith Pumping Station which was due to be refurbished at a cost of £20M. There was concern that the funding was not sufficient and that the pumps would be downgraded. He stated that carbon neutral was good if the gravity worked but desilting of the channel had not been included as part of the scheme despite the Board emphasising that channel works must be included with the capital asset. Mr P. Cornish understood that the EA had previously stated that part of LIAMS would include a sum for regular maintenance. Mr T.H. Farr emphasised that gravity was essential at West Stockwith and that the EA needed to acknowledge that artificially engineered channels needed to be maintained. Mr C. McGuinness reported that there used to be summer and winter levels in the channel, now levels were the same all year round.

3:5 Minute 6, Page 5 - Update from Individual Boards

Mr J. Coggon referred to paragraph 3, stating that there was still an issue with communications from the operations team and a general lack of sharing information on what was happening on the ground with the AX Chairman and Vice-Chairman, for example letting them know when pumps were removed. He stated that during the recent event he had received calls from angry farmers and had not been informed by the officers that there was an issue. He further stated that pre-emptive pumping had not been undertaken despite the operations team being informed, the information shown on the telemetry system differed to what was happening on the ground where land was flooded. Mr Coggon emphasised that the operations team needed to get out on site and speak to the farmers/ratepayers and this had been made clear to the operations managers previously. He queried whether there was an issue with morale and asked if the message had been communicated to the operations staff. The Chief Executive acknowledged that there had been an issue and confirmed that he had spoken with the Senior Operations Manager about the concerns raised by the Chairman. He confirmed that updates would be forwarded to all Chairmen following the weekly pump status meetings so that they were aware of any potential issues and risk in their areas. Mr J. Coggon and Mr P. Cornish emphasised the importance of good communication with the landowners. They were both willing to assist with any enquiries but needed to be kept apprised of the situation on the ground.

Mr T.H. Farr stated that sometimes environmental circumstances overwhelmed and there was more expectation that the Boards would do something. The Chief Executive emphasised the importance of the Boards' reputations and stated that if they were delivering an effective and efficient service across the area and staff were responsible and accountable, this would help.

In response to Mr Coggon, the other Boards confirmed that they did not have an issue with communications between staff.

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4. CONSORTIUM WORKING

The Chief Executive stated that the Consortium Agreement was being updated and would then be circulated for approval.

5. UPDATE ON PROJECT DELIVERY

The Chief Executive presented the attached list of Close Down projects.

The Chief Executive stated that the Boards could only deliver a certain amount of projects each year with the current resources available. A list of priority projects had therefore been created which was reviewed weekly to take into account any delays and, if these could not be recovered, the programme was adjusted. Any movement in the programme would be reported to the Boards, highlighting the risk of delaying the work from an operational perspective as well as any implications on grant funding, the Board's finances and loans, and the impact on tendering/procurement/contract. An update on ongoing and planned projects would be presented to the June Board meetings for approval.

Mr J. Coggon and Mr P. Cornish were concerned about timescales for delivery and referred in particular to Wiseton which was down for inception 2020 and delivery 2022 but work had not yet commenced. They stated that, based on these dates, the accounts had started building the spend and income profile which entailed interest on loans etc. straight away which meant the Board was asking for money for projects that could not be delivered within that timeframe and skewed the amount the Board was asking for from rates. Mr Coggon stated that after four years the project was still not complete. In response, the Chief Executive stated that the Board had decided that any funds allocated for the Wiseton project were to be used elsewhere in order to keep rate increases to a minimum. Mr P. Cornish stated that although work had been delayed as the Board did not have the funding, it was essential that these pumps were in good working order.

Mr C. McGuinness suggested that Boards needed a revolving fund sufficient for the capital programme.

Mr J. Coggon queried why the Boards were in this position with projects, stating that the Executive Officer had been assigned to review and rationalise the programme.

The Chief Executive asked the Boards to remember that a lot of work had been delivered despite additional unplanned work which had arisen following the storm events since October. Although there was still a lot to do and improvements to be made with profiling and planning of the future programme, progress was being made.

RECEIVED

6. FLOODING ISSUES

The attached schedule had been prepared following issues encountered and action required following the flood events since October 2023.

7. UPDATE FROM INDIVIDUAL BOARDS

Mr C. McGuinness expressed concern about the effect of the continued heavy rainfall with a lot of land still under water.

Mr J. Miller reported that maintenance work in the TV area was behind schedule, delayed due to the weather. He stated that reputation was important and bearing in mind the

vacancies still to be filled in the direct labour organisation, asked Officers to consider whether contractors could be employed, or maybe landowners would be able to assist. He emphasised the importance of completing the summer maintenance programme.

RESOLVED

That Officers consider whether contractors could be used to assist with TV maintenance works and report back to the June Board meeting.

8. QUERIES AND COMPLAINTS

The Corporate Services Manager reported that 15 outstanding queries from 2023/24 were being reviewed and would be closed out as soon as possible: AX 1, DE 0, LM 2, TV 12.

From 1st April 2024, 13 queries had been logged on the system: AX 4, DE 0, LM 1 (resolved), and TV 9 (1 resolved). Rate demands had been issued for LM, DE and TV and there had been an increase in the number of queries received since then.

RECEIVED

9. STAFFING

The Corporate Services Manager reported on time lost due to absences, staff turnover for 2023/24, current vacancies and recent retirements.

She highlighted that a considerable amount of local and industry knowledge had been lost over recent years. LM was considering succession planning for the DLO to ensure knowledge could be passed down before some of the workforce retired and had appointed two additional members of staff; this had also resulted in additional work being undertaken inhouse, offsetting the additional labour costs. Succession planning and development plans for staff were being considered.

RECEIVED

9. ANY OTHER BUSINESS

9:1 Insurance Claims

The Corporate Services Manager gave an update on eight insurance claims submitted since January this year. She highlighted that there had been an increase in the number of thefts which accounted for six of these claims. Officers would be investigating ways to improve security and Mr J. Coggon suggested measures that could be looked at.

RECEIVED

9:2 Delegated Authority for Byelaw Consent

The Corporate Services Manager referred to the last TV Board meeting where members had queried Officers' delegated authority to issue consent where applications complied with the Boards' Planning and Byelaw Policy and Advice Note AN01 (Buildings, Structures, Planting and Fencing) and suggested that all applications should be put before the Board. The Advice Note stated:

The Boards may be prepared in exceptional circumstances to allow buildings, structures or planting of approved hedges and shallow rooted bushes within the nine metre protected strip on one side of any Board maintained open watercourse, provided that there is an adequate continuous and guaranteed access strip on the opposite side. Such development will not normally be allowed any closer than six metres from the bank top of the watercourse.

The Corporate Services Manager stated that any applications within six metres were taken to the Board for consideration. She stated that Officers dealt with around 200 applications every year and approximately 85% of these were dealt with under delegated authority. The Boards' Engineer was confident that a six-metre access strip was sufficient provided that there was a guaranteed access on the opposite bank. Each application was judged on its own merits and future requirements for the watercourse were taken into account. Further, the Boards must be seen to be "reasonable" when considering applications.

The Committee was asked to consider whether they wished to amend the current delegated authority across the Consortium.

RESOLVED

That the Committee recommend that the Boards' continue with the current delegated authority in line with the Planning and Byelaw Policy and Advice Note 01 (attached).

9:3 Meetings

The following dates were noted: Trent Branch 12th June; Lincolnshire Show 19th and 20th June; Board meetings 21st, 24th, 25th and 26th June; and City of Doncaster Council meeting with partners to discuss flooding 1st August. Mr C. McGuinness agreed to contact Doncaster City Council about a potential clash of dates on 1st August.

The Corporate Services Manager suggested that members may wish to listen to the Radio 4's Open Country broadcast on 16th May which included an interview with the Chief Executive and employees from LM.

RECEIVED

9:4 Holidays

The Chief Executive reported that he would be away from the office for part of May/June but if members had any queries they should in the first instance contact the Corporate Services Manager who would put them in touch with the relevant member of staff covering in his absence.

RECEIVED

9:5 Storm Recovery and Asset Improvement Fund

In response to Mr J. Miller, the Chief Executive confirmed that Officers would be preparing bids for some of the £75M allocated by the Government to support IDBs following the exceptionally wet winter. Although this was extremely positive for the Boards, should bids be successful, the timeframe for delivery would be tight and the Chief Executive highlighted that this would affect the planned works programme. A further update would be presented once the process for submission of bids had been confirmed.

RECEIVED

CHAIRMAN

Water Management Consortium

CONSORTIUM COMMITTEE

Projects in Close Down Phase

Close Down Projects

- DB Telemetry (WMC)
- Parsons Carr Huxterwell
- Torksey PS Refurbishment
- Kelfield PS Refurbishment
- Egmont Flood Alleviation
- Boigrift PS refurbishment
- South Street PS Refurbishment
- South Street PS Refurbishment
- Theddlethorpe PS Refurbishment (inc Bleak House Doors & Mablethorpe Lower Cut)

In Delivery Projects

- Derrythorpe PS Weedscreen
- Bole Ing PS Refurbishment
- Moor Lane PS Refurbishment
- Cow Lane PS Repairs
- Chapel Basin PS refurbishment
- Crowle Flood Alleviation Scheme - Wreys Drain Relief Drain

In Progress Projects

- LM Coastal Stations
- Saltefleet Outfall Rationalisation and Pumping Station Replacement
- Alderby Pumping Station Refurbishment
- Trusthorpe Pumping Station Refurbishment
- Ingoldmells Pumping Station Refurbishment

LM Coastal Stations

- 184 wks 11/07/22 16/01/26
- 106 wks 11/07/22 19/07/24
- 39 wks 12/06/23 08/03/24
- 76 wks 11/09/23 21/02/25
- 124.8 wks 29/08/23 16/01/26

Issues Recorded during the October and December 2023/24 Flood Events

| Location | Issue | Action taken to date | Future action required |
|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Lindsey Marsh Drainage Board | | | |
| Saltfleet catchment - Greyfleet Intake Structure | <ul style="list-style-type: none"> No procedure in place for the opening/closing of the penstock linking EA/LMDB's systems. EA's FIDO seemed oblivious to the facility existing. Overtopping due to low 75 metres of low banks causing flooding to farmland. Excessive build up of silt in multiple locations affecting conveyance of channel. | <ul style="list-style-type: none"> Ops witnessed overtopping in various locations and opened/closed the penstock as required by physical site conditions monitoring. Bank level issues raised to EA's [REDACTED] h 6th December 2023 via email and location plan. | <ul style="list-style-type: none"> EA/LMDB to develop procedure for opening closing – generating assessment whether increase in pump volume is required. Install upstream gauge boards to enable LMDB Ops to monitor. Potentially install electronic monitoring at Intake structure, installation may be expensive option due to distance of nearest electrical connection point. Expedite Greyfleet bank improvement works, alleviating the need to open, similarly reducing the ingress into Howdales catchment. Develop charging mechanism for time (Ops + Engineering) to attend and open/close penstock and up speed pumps to accommodate flow. Pumping covered by Highland water claim - % increase maybe required. |
| Hogsthorpe South End Sewer and Branch | | | The Board to consider building a small pumping station to pump the water into the EA Willoughby High Drain. |
| | | | Ops have set up temporary pump to lower the water level in the drain to prevent the householder having to pump 24hours per day. |

| Location | Issue | Action taken to date | Future action required |
|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Willoughby High (EA) | <ul style="list-style-type: none"> ???? Increased pumping station electricity costs. Issue compounded by overtopping and high-water levels in Willoughby High during flood events. | <p>Board undertaken maintenance following storms on behalf of the EA.</p> | <p>Board requesting watercourse to be included in future IDB,NFU,EA maintenance trial.</p> |
| Covenham village flooding on road | <ul style="list-style-type: none"> Water backs up from Pumphouse and floods the road in the village. | <p>Ops are intensively monitoring the pumphouse and approach channels during rain events to make sure the system is in the best condition possible.</p> | <p>The Board to consider upgrading the capacity of the pumping at Covenham PS.</p> <p>Undertake study of stations current capacity.</p> |
| Upper reaches of Anderby system | <ul style="list-style-type: none"> Water stands out on the land all winter because the drains are full of water and spilling out onto the land. | <p>Ops have checked that Anderby Pumps are pumping down to the correct level for winter.</p> | <p>Look to see if there could be an engineering solution to improve capacity within the catchment.</p> <p>Obtain photographic evidence.</p> |
| Coastal catchments | <ul style="list-style-type: none"> Old CSP culverts rotting out. | <p>Ops have changed CSP culverts that have already collapsed.</p> | <p>Carry on responding to collapsed culverts or start to schedule in a replacement program.</p> <p>Consider survey programme for catchments with known CSP culverts in situ, check status of current culvert inspection programme?</p> |

| Location | Issue | Action taken to date | Future action required |
|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Throughout Board's area | <ul style="list-style-type: none"> • Many small slips in Board drain banks. • New Gayton Engine Drain. • Habbertoft Drain. • Crooked Mile Drain. • Padhorn Drain. • Plains Holt. • Brick pits Drain. • Knopsey Drain • Mablethorpe Middle Cut. | <ul style="list-style-type: none"> • Crooked Mile slips have been reformed. • The rest of the slips are being reformed or piled as appropriate. | <p>Continue to target the most vulnerable drains for reforming each year.</p> <p>Compile a programme of work based on priority and current condition.</p> |
| Boygrift to Anderby connection | <ul style="list-style-type: none"> • The control structure at the Boygrift end of Huttoft Main drain is too small and the Boygrift end of the Huttoft Main Drain is high and small. | <p>Ops control the structure in conjunction with Engineering.</p> | <p>Assess whether the structure needs upgrading to allow for an increased amount of transfer between the two systems.</p> <p>The Huttoft Main Drain needs reprofiling at the Boygrift end to be able to take more water both ways.</p> <p>Perhaps the structure could be moved to the green lane position to make it more accessible.</p> <p>AJM to discuss with SS/DQ to clarify feasibility.</p> |

| Location | Issue | Action taken to date | Future action required |
|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The Great Eau (EA) | <ul style="list-style-type: none"> Overtopping and high-water levels in the Great Eau during flood events due to low bank height. | | Board to hold discussions with EA to have banks raised and reinstated. |
| The Long Eau (EA) | <ul style="list-style-type: none"> Long established badger setts allowing water to enter Boards system and flood large areas of farmland. Excessive flows pumped away by Boards Theddlethorpe Pumping Station at Boards cost. | | Board to hold discussions with EA to have banks repaired. |
| The Woldgrift (EA) | <ul style="list-style-type: none"> Overtopping and high-water levels in the Great Eau during flood events due to low bank height. | | Board to hold discussions with EA to have banks raised and reinstated. |
| The Poulton (EA) | <ul style="list-style-type: none"> Overtopping and high-water levels in the Great Eau during flood events due to low bank height. | | Board to hold discussions with EA to have banks raised and reinstated. |
| The Steeping River | <ul style="list-style-type: none"> properties flooded due to water back syphoning through highways outfall pipe being under water. Retaining wall not long enough to prevent water entering from higher up the watercourse. | <p>Local residents have blocked culvert with materials and sandbags.</p> | <p>Board to hold discussions with EA to have culvert repaired and wall length and ingress points repaired.</p> <p>Issue discussed on site with Mat Warman MP/EA reference permanent blocking of culvert and extension of river retaining wall</p> |

| <i>Location</i> | <i>Issue</i> | <i>Action taken to date</i> | <i>Future action required</i> |
|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------------------------------|
| Louth Canal, South Fen Drain and The Greyfleet. | <ul style="list-style-type: none">• Siltling up of EA watercourses affecting conveyance and storage capacity. | | Board to ask EA to undertake maintenance. |
| The Steeping River, The Greyfleet, Louth Canal and Long Eau. | <ul style="list-style-type: none">• Weed build up causing restriction due to bottleneck around bridges crossing river. | | Board to ask EA to undertake maintenance. |

| Trent Valley Internal Drainage Board | |
|---------------------------------------------|-------------------------------------------------------------------------------------------|
| River Trent | overtopping in multiple locations along A1 corridor and surrounding villages. |
| River Soar | Kingston Brooke in East Leake overtopped onto fields potentially due to river backing up. |
| River Greet | Southwell racecourse flooded due to overtopping. |
| River Smite | overtopping into the IDB Back Dyke |
| The Dover Beck (EA & IDB) | |
| Beckingham Marsh FSA | gravity outfall not maintained (96 days to empty if pumping at full capacity). |
| Cocker Beck | flooding in Lowdham caused by blockage in watercourse. |

| | | |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| The Devon The Greet River Trent | Silting up of main rivers | |
| Egmanton | FSA worked as expected however properties were flooded from opposite end of village. | |
| Sutton on Trent | Properties flooded from southwest of village. Boards watercourse “The Beck” performed well. Properties near Cuckstool Dyke flooded due to surface water and sewage network being overwhelmed. | |
| Thurgaton | Approx 14 Properties flooded from Board maintained Beck due to volume of water entering catchment over short duration. | FSA at design stage, delivery planned for late 2024. Project assigned to Civils Project Engineer 06/03/24 |
| North Scarle | Properties flooded from EA Mill Dam Dyke | EA have accelerated enhanced maintenance programme following recent storm events. Raise ongoing issues with EA at meeting on 28 th March |
| Carlton on Trent | Confirm issues | |
| Little Carlton | Confirm issues | |

| | | | |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| Caunton | One property flooded from the Boards Caunton Beck | | Restriction point within route of Beck through village to be added to critical inspection list if not already included. |
| East Leake | Properties flooded on Costock Road. Flooding believed to be coming from overwhelming of surface water drainage, Severn Trent sewerage system and Boards Kingston Brook watercourse. | Boards DLO undertaking maintenance on Kingston Brook w/c 20/02/24. Executive Officer attended site meeting with local MP and affected residents of two properties adjacent to Kingston Brook. | Engineering to review previous investigative works and compile response to Severn Trent claims of flooding being caused by Boards assets. |
| Lowdham | | Solutions drawn up by Engineering | Engineering to confirm if previous solutions report available and review suggested actions with a view of implementing if feasible |
| Normanton on Trent | Confirm issues | | |
| Newark Road, Kelham | Flooding of gardens due to overwhelming of surface water, sewerage system. | Boards culvert on Old Trent Dyke (part 1) requires inspection as not checked since last cleansed in 2015 | Lead by Severn Trent Water Engineering to undertake watercourse/culvert survey to ascertain current condition |

| | | | |
|-------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------------------------------------------------|
| Gibsmere | Confirm issues. | | |
| Calverton | Flooding of two properties from Boards Dover Beck, resident removed large fallen tree and undertook maintenance without prior notification. | Winter maintenance planned for 2024/25 season. | Assess whether current frequency of maintenance is correct. |
| Isle of Axholme and North Nottinghamshire Water Level Management Board | | | |
| River Idle | overtopping at the following locations: Mission Bawtry Retrof (Town Centre Area) Ordsall Gamston/Eaton | | Issues to be discussed as part of enhanced maintenance meeting on 28 th March |
| River Idle | Silting up of river affecting storage and conveyance. | | Issues to be discussed as part of enhanced maintenance meeting on 28 th March |
| River Maun & Meden | Properties in West Drayton surrounded by water following overtopping of rivers. Large areas of farmland flooded. A1 closed in both directions due to excessive surface water flooding. | | Issues to be discussed as part of enhanced maintenance meeting on 28 th March |

| | | | |
|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|
| Darrell Road, Retford | Properties flooded due to overtopping of River Idle, Boards Carr Dyke overwhelmed. | Board throttle structure installed to slow flows through Carr Dyke. Multiple partnership group led by district council to look at solutions. | Executive Officer to hold discussions with NW (EA), AJM, RB. Part of 28 th March meeting. |
| Gringley | Flooding of farmland belonging to [REDACTED] from Boards watercourse. Communication between all parties needs to improve to ensure best outcome. | | AJM to speak to Vice Chairman to agree next steps. Action to be completed by 11/03/24 |

| Doncaster East Internal Drainage Board | | | |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| River Torne | Overtopping onto farmland at Tickhill. Access to Boards pump station restricted during flood events. | EA undertaken enhanced maintenance on the river Torne. Additional areas of issues to be added to PSCA going forward. | Issues to be discussed as part of enhanced maintenance meeting on 28 th March |
| Huxterwell | Huxterwell pump station at full capacity with flows from ponds. Ponds require maintenance as large areas of weed have established. | | Engineering to confirm if outfall flow structure is suitable, establish root cause of flooding and ownership of pond maintenance. |
| Sandtoft (Low Levels Bank) | M180 motorway drains not maintained causing surface water to flood large area of farmland | Contact for highways obtained discussion to be instigated. | AJM to chase highways for response |



ADVICE NOTE

AN01:

BUILDINGS, STRUCTURES, PLANTING AND FENCING

| Version | Date | Description | Originator | Checked |
|----------------|-------------|-------------------------------|-------------------|----------------|
| | 09.08.11 | DRAFT | AMD | -- |
| 1 | 27.09.11 | FINAL – BOARD APPROVED | AMD | DJS |
| 2 | 09.07.13 | New Logo Added | LSQ | DJS |
| 3 | 23/04/2018 | Amendments | TR | DJS |
| 4 | 29/04/2021 | Updated for WMC | LSQ | RB/DC |
| 5 | 19/07/2023 | Updated for utility apparatus | LSQ | DC |

The Boards reserve the right to update or change this living document at any time without notice.

Lindsey Marsh Drainage Board
Isle of Axholme and North Nottinghamshire Water Level Management Board
Trent Valley Internal Drainage Board
Doncaster East Internal Drainage Board

BUILDINGS, STRUCTURES, OR PLANTING

The Boards' Byelaw No. 10 states:

"No person without the previous consent of the Board shall erect any building or structure, whether temporary or permanent, or plant any tree, shrub, willow or other similar growth within nine metres of the landward toe of the bank where there is an embankment or wall or within nine metres of the top of the batter where there is no embankment or wall, or where the watercourse is enclosed within nine metres of the enclosing structure."

No trees will be allowed within 9.0 metres of a Board maintained open watercourse or culvert.

The Boards may be prepared in exceptional circumstances to allow buildings, structures or planting of approved hedges and shallow rooted bushes within the 9.0 metre protected strip on one side of any Board maintained open watercourse, provided that there is an adequate continuous and guaranteed access strip on the opposite side. Such development will not normally be allowed any closer than 6.0 metres from the bank top of the watercourse.

The Boards may be prepared in exceptional circumstances to allow buildings, structures or planting of approved hedges and shallow rooted bushes within the 9.0 metre protected strip on one side of any Board maintained culverted watercourse, provided that there is an adequate continuous and guaranteed access strip either side of the culvert after the development is completed.

The following table indicates relaxations that may be appropriate for Board maintained culverted watercourses; **however formal applications to the Boards will be required to determine any relaxation.** All applications will be judged on their own merit.

| Pipe Diameter | Depth to Pipe Invert | | |
|-----------------|----------------------|-------------|------------|
| | <3.0 m | 3.0 – 4.0 m | Over 4.0 m |
| ≤300 mm | 3.0 | 3.0 | 4.0 |
| 450 mm – 600 mm | 3.5 | 4.0 | 5.0 |
| 750mm – 900 mm | 4.0 | 5.0 | 5.0 |
| 1.0 m | 5.0 | 5.0 | 6.0 |
| ≥1.2 m | 5.0 | 5.0 | 6.5 |

Note: The above clearances must be measured from the outside edge of the pipe and are required each side of the culvert.

The Boards will not allow any buildings, structures or planting of approved hedges and shallow rooted bushes over the top of a Board maintained culvert unless exceptional circumstances apply. Such applications may be referred to the Boards for determination at the next appropriate Board meeting and may require a Deed of Indemnity to be agreed. All associated costs are to be borne by the applicant.

Careful consideration must be given to the area required for gardens or public open space and the structures that are likely to be erected. This is because structures such as fences, sheds and greenhouses must comply with the Byelaw requirements.

Replacement structures will be determined on a case by case basis. Developers should take all reasonable steps to improve access for the Boards' machinery. An increase in the structure's footprint is unlikely to be acceptable unless significant access improvements for the Boards' machinery can be demonstrated.

PLANTING

The following is a selected list of approved hedges / shallow rooted bushes:

| | |
|----------------|-------------------------------|
| Dogwood | Cornus Sanguinea |
| Hawthorn | Crataegus Monogyna |
| Holly | Ilex Aquifolium |
| Wild Privet | Ligustrum Vulgare |
| Guelder Rose | Viburnum Opulus |
| Dog Rose | Rosa Canina |
| Spindle | Euonymus Europeans |
| Sweet Briar | Rosa Rubiginosa |
| Wayfaring Tree | Viburnum Lantana |
| Field Rose | Rosa Arvensis |
| Cherries | Prunus Spp. (urban locations) |
| Crabapples | Malus Spp. |

Note: This is not a definitive list. The Boards will consider other indigenous species that are shallow rooting and are expected to have limited height and spread.

FENCING

The Boards' Byelaw No. 17 states:

No person shall without the previous consent of the Board -

(d) erect or construct or cause or permit to be erected or constructed any fence, post, pylon, wall, wharf, jetty, pier, quay, bridge, loading stage, piling, groyne, revetment or any other building or structure whatsoever in, over or across any watercourse or in or on any bank thereof;

For typical domestic or commercial fencing developers should follow advice given earlier in this document for 'structures'.

Stock proof fencing within 9.0 metres may be acceptable. In such cases fencing must:

- be of post and rail or post and wire construction
- be sited between 0.5 and 1.0 metre from the bank top
- not exceed 0.9 metres in height

Where fencing is required to be perpendicular to a watercourse, the Boards will require access for machinery to be maintained. This can be achieved via the inclusion of access gates with a minimum opening of 4.25 metres at both the upstream and downstream boundary.

Where possible, any fence erected within Byelaw distance must be of a temporary or demountable nature.

Compliance with the above requirements will allow the Boards to continue maintenance by working over the proposed fence.

A typical cross section is included in Appendix A.

Where, in exceptional circumstances, fencing is permitted in close proximity to a watercourse, the Boards may require the applicant to enter into a Deed of Indemnity with the Boards.

Consideration should also be given to the Boards' advice note *AN04: Stability of garden fences close to Board maintained watercourses*.

UTILITY APPARATUS WITHIN 9 METRES OF A BOARD WATERCOURSE

The Boards' consent will be required for any utility apparatus within 9 metres of a Board maintained watercourse. Apparatus such as water, sewage and telecoms can be considered for derogations by the Boards' officers within their delegated authority.

High voltage electricity cables and gas mains that are proposed within 9 metres of a Board maintained watercourse represent a significant risk to the health and safety of the Boards' operatives whilst carrying out maintenance activities. Therefore, in the first instance, such apparatus should be located outside of the 9 metre Byelaw distance. Where this cannot be achieved, applicants are advised that such applications must be determined at a full Board meeting.

FURTHER GUIDANCE

The Water Management Consortium Boards have the following documents available:

- Consent Application Form
- Technical Guidance Notes
- Byelaws
- Planning and Byelaw Policy

The Water Management Consortium Boards have also produced a series of other advice notes including:

- AN02: Culverts and Bridges
- AN03: Environmental Considerations
- AN04: Stability of Garden Fences Close to Board Maintained Watercourses
- AN05: Service Crossings
- AN06: Surface Water

The above documents are available from the Consortium's office during normal working hours or alternatively, can be downloaded electronically from <http://www.wmc-idbs.org.uk>

If you would like to discuss any of the information in this document or associated advice notes, please do not hesitate to contact the Consortium's offices using the details provided below.

WATER MANAGEMENT CONSORTIUM

**WELLINGTON HOUSE
MANBY PARK**

**LOUTH
LINCOLNSHIRE
LN11 8UU**

Telephone: 01507 328095

Email:

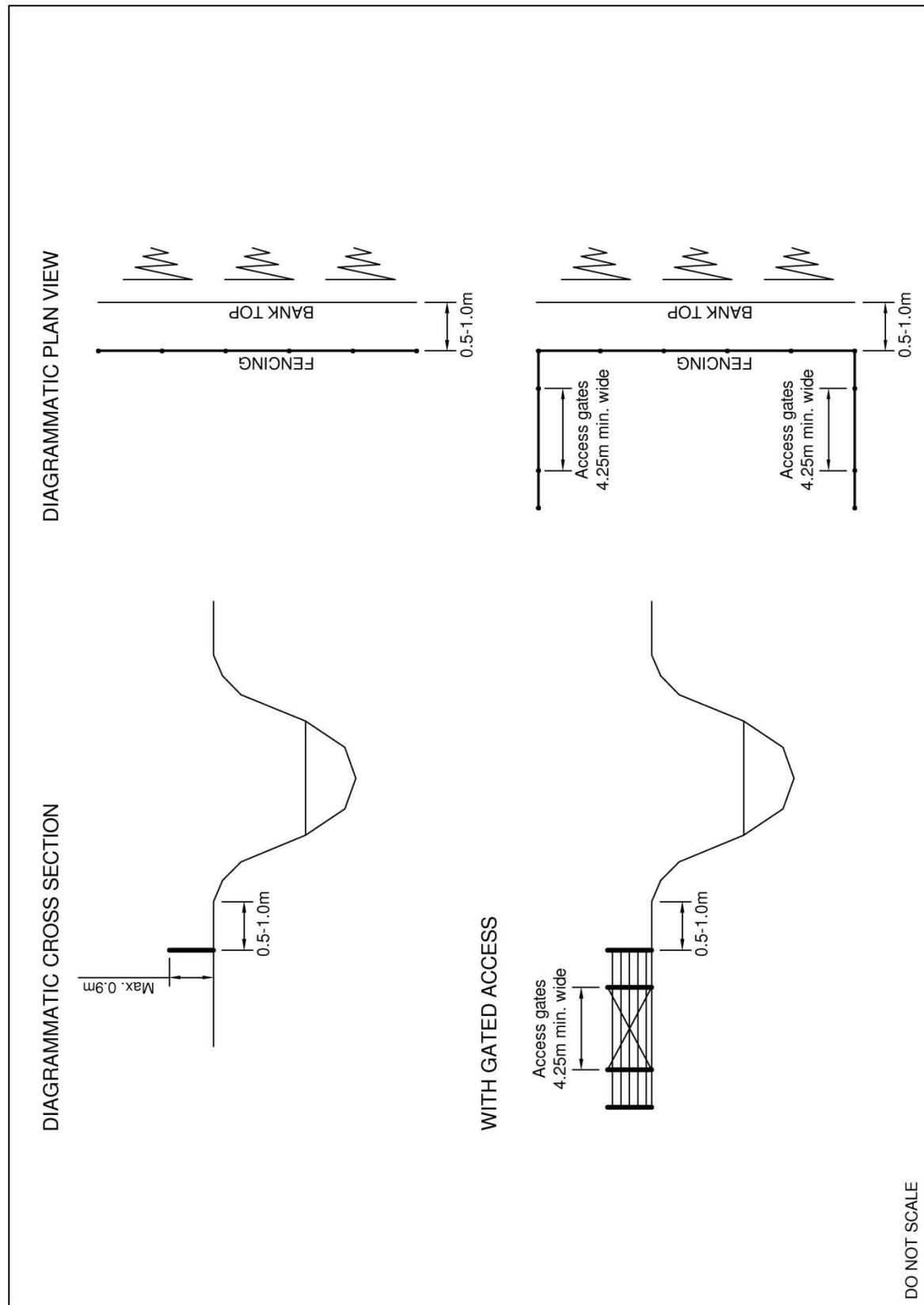
Lindsey Marsh Drainage Board - planning@lmdb.co.uk

Isle of Axholme and North Nottinghamshire Water Level Management Board – planning@ioadb.co.uk

Trent Valley Internal Drainage Board – planning@tvidb.co.uk

Doncaster East Internal Drainage Board – planning@deidb.co.uk

APPENDIX A – TYPICAL FENCING CROSS SECTION



Water Management Consortium

Joint Negotiating Committee

Minutes of a Meeting held at 2.00 p.m. on Wednesday, 15th May 2024 at Wellington House, Manby.

Present:

Board representatives: Giles Crust (LM Chairman), John Coggon (AX Chairman), John Miller (TV Chairman) and Chris McGuinness (DE Chairman).

Employee representatives: [REDACTED] LM DLO, [REDACTED] (AX DLO), [REDACTED] (TV DLO) [REDACTED] (DE DLO) and [REDACTED] (WMC Office Staff).

Union representative: [REDACTED] (Secretary, Unison East Midlands IDBs Branch).

In attendance:

Officers: Andrew McGill (Chief Executive) and Carol Davies (Corporate Services Manager).

Mr J. Coggon chaired the meeting.

1. APOLOGIES

None.

2. NOTES OF THE LAST MEETING

The Notes of the last meeting were circulated for information, these had been approved by the Boards.

RECEIVED

3. MATTERS ARISING

[REDACTED] queried whether the Boards had reconsidered admission to the local government superannuation scheme. In response, Mr J. Miller confirmed that this had been discussed at the last TV Board meeting and, due to the cost (an additional £53k per annum), the Board had resolved to standby its decision not to admit new employees into the scheme. The employers contribution to the Nest pension scheme may be reconsidered in the future. It was noted that figures in respect of AX and DE had still not been received.

[REDACTED] asked if any progress had been made into provision of private medical healthcare. In response, the Corporate Services Manager confirmed that options would be investigated later this year and would be discussed along with the 2024/25 salary negotiations. [REDACTED] had received feedback from some employees who liked the idea but maybe not at the expense of the annual percentage pay increase. [REDACTED] reported that this had been discussed at a recent Unison meeting and the consensus was that if this was a choice, employees would rather have the pay increase.

RECEIVED

4. TERMS AND CONDITIONS BOOKLET

The Corporate Services Manager presented the Terms and Conditions Booklet which showed tracked changes made since the last meeting and highlighted, in particular, the following:

Paragraph 4:4 Working on bank and statutory holidays – payment for these days would be made to all employees as part of their salary, therefore if they had to work on a bank/statutory holiday, payment for hours worked on these days would be at the overtime rate.

Paragraph 4:6 Payment for working during an emergency event had been reviewed during the Christmas flood event and the payment for working nights adjusted to reflect the current working pattern by increasing the payment where a shift ended on a non-working day, and clarifying payment for rest time.

Paragraph 5:5 This had been deleted as bank/statutory holidays were all now paid at basic rate. Employees called out on 25th and 26th December or 1st January would be paid at double time for the hours worked. Those on standby on these days, would still receive a day in lieu (5.4).

Paragraph 6:4:3 Comments from employees had been taken into account about the recording of sick pay and this had been amended to reflect the working pattern – only working days would now be recorded. An example for a full-time employee working the nine-day fortnight was shown.

Paragraph 6:5:3 A new paragraph had been included to confirm that this payment would be made regardless of whether an employee was receiving full or half pay.

Paragraph 8:2:1 An additional essential users' allowance rate had been added for those doing higher mileage.

Regarding paragraph 6:4:3, [REDACTED] asked for clarification on how the rolling 24-month period was calculated when an employee was off sick. The Corporate Services Manager explained that on the first day of any absence, the number of days taken off sick over the previous 24 months would be taken into account. It was agreed to include an example in the Terms and Conditions Booklet.

The Booklet had been circulated to all members of staff for comment and the Corporate Services Manager had received no queries. She asked the employee representatives whether there was anything else they wished to raise.

There were no other queries and it was, therefore, agreed to approve the new Terms and Conditions Booklet.

RESOLVED

That the attached Terms and Conditions Booklet be approved.

5. ANY OTHER BUSINESS

It was agreed to meet again in September to commence negotiations for the 2025/26 pay increase; this would allow sufficient time before the DRAFT Estimates for next year were prepared.

RECEIVED

CHAIRMAN

FOR MEMBERS' INFORMATION ONLY

| | | |
|-------------------------------------------------------|-------------------------|------------------------|
| TRENT VALLEY INTERNAL DRAINAGE BOARD | File Ref: | Agenda Item: 11 |
| Meeting: Board Meeting Date: 24th June 2024 | Subject: FINANCE | |

Recommendations:

- To review and approve the Management Variance Accounts for the year ending 31st March 2024.
- To note the transfer of budget values.
- To note the Board's cash balances and borrowings.
- To approve the schedule of payments over £500 made since the last meeting.
- To note the updated 5-year plan.

1. Method of Accounting

1:1 The costs recorded within the Board's Annual Financial Statements, AGAR and IDB1 forms include both the external costs (money leaving the organisation), but also an element of Absorbed costs, which we allocate to our schemes and work programmes based upon a time mechanism and the rate we apply to an hour charge for a man or a piece of plant.

1:2 It has been requested that these absorbed costs be removed from the Board Report Management Accounts and the Annual Estimates, to enable a clearer view of what is actual external costs and directly relatable to the funds the Boards must raise from rating but also those costs that directly affect the Cash Surplus Reserves of the Board.

2. Management Accounts for the Year ending 31st March 2024

2:1 The Management Accounts for the 12-month period ending 31st March 2024 is shown below, summarising the variance of actual income and costs to estimates. The report also shows the Annual Budget amounts for information.

The Actual and Budget costs attributed to the Total Annual Maintenance and Cost of Sales Expenditure are after the absorbed costs have been removed.

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

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

Trent Valley Internal Drainage Board

Variance to Estimates Report - For the 12 months to 31st March 2024

| | Note | Whole Yr Estimate | 31.03.24 Variance | 31.03.24 Actual |
|-------------------------------------------------------------------------------------|------|-------------------|-------------------|-----------------|
| The following income & expenditure is not related to Engineering Schemes | | | | |
| Total Income including Rates/levy/Consenting Income | | 2,917,286.00 | 191,010.01 | 3,108,296.01 |
| Absorption Income relating to costs in Schemes | | 76,240.00 | (50,123.71) | 26,116.29 |
| Total Maintenance Costs for Drains/PS/Consenting | | (520,075.00) | (129,285.11) | (649,360.11) |
| Total Supportive expenditure incl Salaries, Plant Running, Precept, Admin & IT | | (1,667,995.00) | 173,686.04 | (1,494,308.96) |
| | | 805,456.00 | 185,287.23 | 990,743.23 |
| Adjustment to Reserves | | | | |
| Prior Yr Costs rated for in current year to add to reserves | | (113,410.00) | 0.00 | (113,410.00) |
| Add the intended transfer to Plant Renewals Fund -trf in reserves (rated for) | | 32,500.00 | 0.00 | 32,500.00 |
| Funds transferred from plant reserve to meet expenditure | | 0.00 | 0.00 | 0.00 |
| Plant/Vehicle planned net expenditure not occurred in year - held | | 0.00 | (15,000.00) | (15,000.00) |
| Adjustments for Balance Sheet Budget Entries | | | | |
| Fixed Asset Adjustments | | | | |
| Vehicle additions | | 0.00 | 0.00 | 0.00 |
| Vehicle disposals | | 0.00 | 5,833.33 | 5,833.33 |
| Plant additions | | (206,995.00) | 39,760.00 | (167,235.00) |
| Plant disposals | | 22,500.00 | 88,733.62 | 111,233.62 |
| Loan Capital Adjustment | | | | |
| PWLB Loan repayments - Existing | | (33,926.00) | 0.29 | (33,925.71) |
| PWLB Loan repayments - Future | | (12,932.00) | 12,932.00 | 0.00 |
| Balance of Income over Expenditure To General Reserves at 31/03/2024 | | | | |
| | | 493,193.00 | 317,546.47 | 810,739.47 |
| Board Funding towards schemes | | | | |
| | | (200,500.00) | 0.00 | (200,500.00) |
| Surplus/(deficit) to be taken from General Reserves as at 31st March 2024 | | | | |
| | | 292,693.00 | 317,546.47 | 610,239.47 |
| Unplanned adjustments to Reserves during period: | | | | |
| Additional Funds Required for Engineering Schemes to be taken from Reserves | | | (394,441.24) | (394,441.24) |
| Engineering/Ops Scheme funds transferred back to General Reserves | | | 0.00 | 0.00 |
| Surplus/(deficit) to be taken from General Reserves as at 31st March 2024 | | | | |
| | | 292,693.00 | (76,894.77) | 215,798.23 |

2:2 The 2023/24 Estimates allowed for a surplus budget of £292,693 where the funds would boost general reserves to give the Board more resilience.

Within this budget was an allowance of £113,410 which related to 2022/23 expected cost overspends on electric; whilst these costs would not recur in 2023/24 the Board intended to

replenish the Reserves with these funds.

The final Outturn position for 2023/24, as the above report indicates, is a surplus of **£215,798.23**.

This is a reduction to the estimated surplus position by **£76,894.77**.

At the March Board meeting, based upon the January 2024 accounts, the predicted outturn was a surplus position of **£107,533.47**, therefore this is a further improvement of **£108,264.76**. This additional improvement was in the main relating to further income received for Surface Water fee & PSCA income and lower Drains maintenance costs, these improvements were reduced by the final electricity costs for the final quarter coming in at **£16k** more than predicted.

It should be noted, that nine of the Board's Pumping stations are currently on the older Torse contracts, which are at a lower rate, however these move over to new contracts in July 2024 and therefore larger electricity costs will occur in the 2024/25 year.

2:3 The variance of **£76,894.77** to the Estimate surplus position of **£292,693** can be explained by the following material differences:

Material income gains or costs savings in the year relate to:

| | |
|-----------------------------------------------------|--------------------|
| Income - Agricultural rates | £88,367.28 |
| Income - Rental of vehicle | £600.00 |
| Income - Summons income | £650.00 |
| Income - PSCA Income | £20,614.56 |
| Income - Consenting – Surface Water fees | £47,876.84 |
| Income - Investment Interest | £37,993.78 |
| Costs - Drains maintenance - stocks | £20,634.14 |
| Costs - Drains maintenance – contractor costs | £24,209.87 |
| Costs - PSCA & recharge costs | £3,676.69 |
| Costs - PS - stocks | £807.36 |
| Costs - DLO – salary costs | £38,361.74 |
| Costs - DLO – training & travelling costs | £24,246.00 |
| Costs - Depot costs | £13,118.64 |
| Costs - Consortium costs | £64,301.00 |
| Costs - Motor & plant running costs | £13,199.55 |
| Costs - IT costs | £10,314.37 |
| Costs - Board costs | £2,288.00 |
| Costs - Delays in future loans - interest & capital | £33,910.09 |
| Costs - Savings on asset replacements | £26,250.00 |
| Income - Increased disposal proceeds on assets | £8,500.00 |
| Income - Proceeds of Land sale | £80,233.62 |
| | £560,153.53 |

Material income shortfalls or costs overspends in the year relate to:

| | |
|-------------------------------------------------|--------------------|
| Income - Recharge works | £5,000.00 |
| Own use Plant costs in schemes | £35,912.00 |
| Own use labour costs in schemes | £14,211.71 |
| Costs - Consenting costs | £2,924.28 |
| Costs - Pumping Station - electric | £162,170.79 |
| Costs - Pumping Station – contractors & consult | £9,330.74 |
| Costs - Pumping Station - insurances | £2,879.76 |

| | |
|----------------------------------------|--------------------|
| Costs - Staff salary costs | £3,852.83 |
| Costs - Staff training & insurances | £4,137.79 |
| Costs - Liability insurances | £2,210.48 |
| Trf of budgets – Trf to Torksey scheme | £262,000.00 |
| Trf of budgets – Trf to Emergency Pump | £132,441.24 |
| | £637,071.62 |

2:4 Plant reserves

The following shows the movements on the Plant Reserve during the year:

| | Actual |
|------------------------------------------------------------------------------|---------------------------------------|
| Plant Reserve | |
| Balance at 01/04/23 | 59,300.00 |
| Trf from Plant Reserve to General Reserves - planned in estimates for flail | (32,500.00) |
| Earlier Years Budgets - Acquisitions & Disposals made | |
| | 0.00 |
| This Years Budgets - Acquisitions & Disposals NOT made so cfwd | 0.00 |
| Mulching head | 15,000.00 |
| | <u>15,000.00</u> |
| Balance of Plant Reserve cfwd 31/03/24 | <u>41,800.00</u> |
| Planned budget on Plant not yet spent in year - specific items | |
| Ifor Williams c/w hiab (Southwell) | Disposal (200.00) |
| Strimmer | Addition 1,000.00 |
| Strimmer | Addition 1,000.00 |
| Livelink Lite for flailmowers - not planned to be acquired now was in at £5k | n/a 0.00 |
| Fuel management system | Addition 20,000.00 |
| Mulching head | Addition <u>15,000.00</u> (36,800.00) |
| Non-specific items cfwd in Balance of Plant Reserve cfwd 31/03/24 | <u>5,000.00</u> |

Of the balance of £41,800 in the Plant Reserve, £36,800 is in relation to specific items included in prior year estimates, the balance of £5,000 is for non-specific future purchases.

2:5 General Reserves - Surplus Cash

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

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

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

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

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

| | |
|--------------------------------------------------------------------------------------|------------------------|
| Surplus Cash Position at 1st April 2023 | £378,431.51 |
| Add: Funds in year to be held in the Plant Reserves for future use | £41,800.00 |
| Add: Funds in year to be held in the Capital Rcpts Unapplied Reserves for future use | £2,640.00 |
| Add: Costs rated for in 23/24 occurring in 2022/23 included in Predicted outturn | £113,410.00 |
| Add: Outturn for 23/24 | £215,798.23 |
| Predicted Cash Position at 31st March 2024 | £752,079.74 |
| Deduct: Predicted Plant Reserve Value at 31st March 2024 | -£41,800.00 |
| Deduct: Capital Receipts Unapplied Value at 31st March 2024 | -£2,640.00 |
| Surplus Cash Position at 31st March 2024 - for general use | £707,639.74 |
| Surplus cash as a % of Net Operating Costs | 25.90% |
| <i>Surplus Cash Position as predicted following 22/23 update</i> | £784,534.51 |
| <i>Surplus Cash Position % as predicted following 22/23 update</i> | 30.56% |

2:6 Capital Receipts Unapplied Reserves

The Board held funds within a Capital Receipts Unapplied Reserve to the value of £227,640. These funds originated from the disposal of Board owned assets, such as Castlegate.

Capital Receipts Unapplied are not used for Revenue expenditure and cannot be used to boost general cash reserves. Capital Receipts Unapplied are used to acquire new assets or can be used in the betterment of an existing asset.

Due to the 5-year work programme and the pressure on the rate, the Board approved the use of the Reserve on a number of schemes as follows:

| | 31.03.2024 | 31.03.2024 |
|----------------------------------------|-------------|---------------|
| Capital receipts Unapplied | | Actual |
| Balance at 01/04/20 | | 227,640.00 |
| 2020/21 | | |
| Allocated to TV20305 Marton PS | (30,000.00) | (30,000.00) |
| Balance at 31/03/21 | | 197,640.00 |
| 2021/22 | | |
| Allocated to TV21305 Burton Round PS | (10,000.00) | |
| Allocated to TV21307 Bole Ings | (10,000.00) | |
| Allocated to TV21310 Bulham Lane Drain | (55,000.00) | |
| | | (75,000.00) |
| Balance at 31/03/22 | | 122,640.00 |
| 2022/23 | | |
| Allocated to TV21305 Fledborough PS | (40,000.00) | |
| | | (40,000.00) |
| Balance at 31/03/23 | | 82,640.00 |
| 2023/24 | | |
| Allocated to TV21305 Burton Round PS | (80,000.00) | |
| | | (80,000.00) |
| Balance at 31/03/24 | | 2,640.00 |

2:7 Engineering Schemes

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

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

A summary of the movement on the Scheme reserves is detailed below for the period to 31st March 2024.

| Engineering Earmarked funds | Current Year |
|------------------------------------------------|---------------------|
| Balances at 1st April 2023 | 623,143.77 |
| Board funding as agreed in Estimates | 200,500.00 |
| Engineering Income Received | 15,965.00 |
| Transfers (to) / from reserves or OPS projects | 474,441.24 |
| Engineering Expenses paid | (335,860.10) |
| Loan Funds received for Projects | 0.00 |
| Balances at 31st March 2024 | 978,189.91 |

| <u>Project</u> | | <u>Remaining Budget</u> |
|----------------------|-----------------------------------------------------------|-------------------------|
| TV11012 | Egmanton FRS | 4,834.38 |
| TV13021 | Swinderby Area Catchment Study | 3,099.69 |
| TV13026 | Lowdham/Caythorpe & Gunthorpe Flood Relief Works | 30,821.60 |
| TV16002 | Torksey PS | 63,204.59 |
| TV17011 | Bottesford Sewer | 19,977.95 |
| TV18014 | Car Dyke, Caythorpe | 9,976.43 |
| TV19300 | Moor Lane Pumping Station Refurbishment | 13,628.85 |
| TV19304 | South Clifton Pumping Station Refurbishment | 150,049.43 |
| TV19504 | Ferry Drain Improvements | 0.00 |
| TV20304 | Hams Dyke PS refurbishment study | 93,113.29 |
| TV20305 | Marton PS Refurbishment | 69,885.71 |
| TV20306 | Low Marnham PS Concept | 7,309.44 |
| TV20505 | Thurgaton Beck Alleviation Scheme | 4,412.75 |
| TV20901 | Sheepwash Brook Diversion Partnership scheme | 9,477.13 |
| TV21305 | Burton Round PS Refurb | 239,723.97 |
| TV21307 | Bole Ings Mechanical Refurbishment | 48,864.70 |
| TV21310 | Cuckstool PS & Bulham Lane Flood Relief - Sutton On Trent | 67,963.25 |
| TV21900 | Partnership Schemes | 17,712.17 |
| TV22305 | Fenton Marsh PS Refurbishment | 34,932.50 |
| TV22310 | Fenton Marsh New Penstock | 2,321.05 |
| TV24302 | Emergency Pump Repairs | 5,834.04 |
| TV24451 | Asset Renewals | 35,876.83 |
| TV24600 | Barn Owl Programme | 833.62 |
| TV24601 | Mink Control | 2,995.60 |
| TV24800 | Catchment Reviews | 20,000.00 |
| TV24801 | Drain Investigations | 21,340.94 |
| ENGINEERING PROJECTS | | <u>978,189.91</u> |

The above values are post any transfer of budgets.

3 Transfer of Budgets for Approval

- 3:1 Details regarding the specific schemes and the need for any transfers will be discussed and approved under the Asset Renewals and Refurbishments or under Operations.
- 3:2 For transparency, a schedule of such transfers will be provided at each Board meeting.

Trent Valley Internal Drainage Board**Movement of funds from within Engineering Projects or from Reserves****Year to 31st March 2024 - Approval at June 24 Board Meeting****Below are listed the transfers occurring in the year to 31st March 2024 for the Board's consideration and approval.**

| <u>Engineering Projects underspent - projects closed</u> | <u>Balance trf</u> |
|-----------------------------------------------------------------------|---------------------------|
| | 0.00 |
| <u>Engineering Projects overspent</u> | |
| TV23302 Emergency Pump Repairs requires funds to clear to £0 | 132,441.24 |
| | 132,441.24 |
| Net funds transferred to/(from) General Reserves | <u>-132,441.24</u> |
| <u>Other Movements to be approved</u> | |
| TV24302 PS Emergency repairs The above to be transferred from | 5,834.04 |
| TV21803 North Scarle Flood Alleviation | -5,250.04 |
| TV20303 Telemetry | -584.00 |
| | 0.00 |
| TV24801 Drain Investigations The above to be transferred from | 21,304.94 |
| TV22801 Drain Investigations | -21,304.94 |
| TV24451 Asset renewals The above to be transferred from | 35,876.83 |
| TV23451 Asset renewals | -35,876.83 |
| TV24800 Catchment Reviews The above to be transferred from | 20,000.00 |
| TV23800 Catchment Reviews | -20,000.00 |
| TV24600 Barn Owl The above to be transferred from | 833.62 |
| TV23600 Barn Owl | -833.62 |
| TV24601 Mink Costs The above to be transferred from | 2,995.60 |
| TV23601 Mink Costs | -2,995.60 |

3:3 The 2024/25 Emergency Pump repairs is currently overspent due to the repair costs for

Torksey incurred during the flooding event; funds are being sought from third parties and/or insurers. Should this not come to fruition, a further sum would be required to be transferred from the Board's General Reserves.

4. Cash and Bank Reserves as at 31st March 2024

4:1 Schedule of Balances

| | <i>Amount</i> | <i>Interest Rate</i> |
|----------------------|----------------------|----------------------|
| Nat West Current | £9,689.56 | 0.00% |
| Beverley B Society | £4,665.00 | 1.75% |
| Nat West Business | £920,256.89 | 1.70% |
| Nat West Direct | £262,096.91 | 1.45% |
| Santander Deposit | £526,811.29 | 3.36% |
| Skipton Term Deposit | £250,000.00 | 5.15% |
| Cash Rates | £40.00 | |
| TOTAL | £1,973,559.65 | |

4:2 External Borrowing

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

| <i>Loan Number</i> | <i>Loan Amount</i> | <i>Commenced</i> | <i>Period (years)</i> | <i>Interest Rate</i> | <i>Balance Outstanding</i> |
|--------------------------|--------------------|------------------|-----------------------|----------------------|----------------------------|
| 504465 | £740,000 | 02 Dec 2015 | 20 | 2.93% | £494,320.33 |
| TOTAL OUTSTANDING | | | | | £494,320.33 |

5. Payments over £500

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

Schedule of payments over £500 submitted to the Trent Valley Internal Drainage Board on
24th June 2024

| Trans Date | Account | Narrative | Payment | Value | Notes |
|------------|--------------------------------------|-------------------------|---------|------------|---------------------------------------------|
| | | | | £ | |
| 27/02/2024 | Credit Cards | IAT | | 540.00 | Meeting buffets and road fund licences |
| 28/02/2024 | Allstar Business Solutions Ltd | PP/ALLS001 | | 978.98 | Fuel for vehicles |
| 29/02/2024 | Scottish Hydro Electric | PP/SCOT001 | | 644.31 | Electricity for pumping stations |
| 29/02/2024 | Net Wages | Week 48 | | 21,823.07 | |
| 01/03/2024 | T.C Harrison JCB | PP/HARR001 | | 1,214.42 | Repairs to various plant |
| 01/03/2024 | Iliffe Media | PP/ILIF001 | | 1,597.68 | Public notices |
| 01/03/2024 | North Lincs Engineering Limited | PP/NORT004 | | 4,536.00 | Repair of two pumps and flaps at Torksey PS |
| 05/03/2024 | Newark and Sherwood District Council | PP/NSDC001 | | 1,359.60 | Office rental |
| 05/03/2024 | Scottish Hydro Electric | PP/SCOT001 | | 10,662.49 | Electricity for pumping stations |
| 06/03/2024 | Skipton B/Soc - Term Deposit | IAT | | 250,000.00 | Fixed term investment |
| 08/03/2024 | Marshall Motor Group Ltd - Crystal | PP/MARS001 | | 628.98 | |
| 08/03/2024 | North Lincs Engineering Limited | PP/NORT004 | | 12,300.00 | Standard spares kit for Torksey PS |
| 12/03/2024 | Pension Fund | NEST | | 1,464.43 | |
| 14/03/2024 | Allstar Business Solutions Ltd | PP/ALLS001 | | 746.27 | Fuel for vehicles |
| 15/03/2024 | ARCO Limited | PP/ARCO001 | | 723.11 | |
| | | | | | Consortium, consenting, engineering and |
| 15/03/2024 | Lindsey Marsh Drainage Board | PP/LMDB001 | | 29,641.60 | disbursement recharges Feb 24 |
| 15/03/2024 | ████████ Fencing | PP/MUSS001 | | 692.73 | |
| 15/03/2024 | North Lincs Engineering Limited | PP/NORT004 | | 1,868.40 | Replacement of cables at Torksey PS |
| 20/03/2024 | Woldmarsh Producers Ltd | PP/WOLD001 | | 5,356.40 | Fuel and materials |
| 21/03/2024 | Salaries | PAYE & Pension Payments | | 4,937.40 | |
| 21/03/2024 | P.A.Y.E. | PAYE & Pension Payments | | 10,073.10 | |
| 22/03/2024 | T.C Harrison JCB | PP/HARR001 | | 4,687.48 | Service and repairs to various plant |
| 22/03/2024 | Tanvic Group Ltd | PP/TANV002 | | 555.99 | |
| 25/03/2024 | Total Energies | PP/TOTG001 | | 18,565.67 | Electricity for pumping stations |
| 25/03/2024 | Total Energies | PP/TOTG001 | | 11,718.79 | Electricity for pumping stations |
| 25/03/2024 | Total Energies | PP/TOTG001 | | 12,633.41 | Electricity for pumping stations |
| 27/03/2024 | Credit Cards | Credit Card Payment | | 559.93 | Road fund licences and safety boots |
| 28/03/2024 | Net Wages | PAYE & Pension Payments | | 29,500.93 | |
| 28/03/2024 | Scottish Hydro Electric | PP/SCOT001 | | 740.97 | Electricity for pumping stations |
| 02/04/2024 | Pension Fund and Trade Union Mth 11 | PAYE & Pension Payments | | 6,710.16 | |
| 02/04/2024 | Pension Fund and Trade Union Mth 12 | PAYE & Pension Payments | | 8,037.15 | |
| 03/04/2024 | Pension Fund | Nest | | 2,106.63 | |
| 05/04/2024 | Inter-Lec Ltd | PP/INTL001 | | 7,036.92 | Diesel for fuel cubes at Torksey PS |
| 05/04/2024 | NCC Pension Fund | PP/NCCP001 | | 1,125.78 | |
| 05/04/2024 | North Lincs Engineering Limited | PP/NORT004 | | 8,946.00 | Overhaul of Zenit pump at Moor Lane PS |
| 05/04/2024 | Tanvic Group Ltd | PP/TANV002 | | 652.00 | |
| 05/04/2024 | Newark and Sherwood District Council | PP/NSDC001 | | 1,359.60 | Office rental |
| 05/04/2024 | Scottish Hydro Electric | PP/SCOT001 | | 1,250.78 | Electricity for pumping stations |
| 11/04/2024 | P.A.Y.E. | PAYE & Pension Payments | | 14,757.79 | |
| 12/04/2024 | AIM Electrical Services Ltd | PP/AIME001 | | 823.91 | |
| 12/04/2024 | T.C Harrison JCB | PP/HARR001 | | 589.20 | |

| | | | |
|------------|-----------------------------------|-------------------------|---------------------------------------------------------------|
| 12/04/2024 | Hitachi Construction Machinery | PP/HITA001 | 922.80 |
| 12/04/2024 | North Lincs Engineering Limited | PP/NORT004 | 6,995.36 Repair & install Bedford Pump at Torksey PS |
| 12/04/2024 | Allstar Business Solutions Ltd | PP/ALLS001 | 611.11 Fuel for vehicles |
| 12/04/2024 | Total Energies | PP/TOTG001 | 25,279.50 Electricity for pumping stations |
| 18/04/2024 | Salaries | Salaries Month 1 | 5,728.41 |
| 19/04/2024 | O.Heap and Son (Derby) Ltd | PP/HEAP001 | 1,980.00 Fire risk assessments for three depots |
| 19/04/2024 | Lindsey Marsh Drainage Board | PP/LMDB001 | 8,338.93 Engineering & disbursement recharges March 24 |
| 19/04/2024 | A & V Squires Plant Co Ltd | PP/SQUI001 | 612.00 |
| 22/04/2024 | Woldmarsh Producers Ltd | PP/WOLD001 | 4,318.10 Fuel and materials |
| 22/04/2024 | Total Energies | PP/TOTG001 | 7,524.14 Electricity for pumping stations |
| 22/04/2024 | Total Energies | PP/TOTG001 | 2,781.51 Electricity for pumping stations |
| 22/04/2024 | Total Energies | PP/TOTG001 | 17,709.95 Electricity for pumping stations |
| 22/04/2024 | Total Energies | PP/TOTG001 | 22,207.25 Electricity for pumping stations |
| 24/04/2024 | Total Energies | PP/TOTG001 | 2,792.42 Electricity for pumping stations |
| 24/04/2024 | Total Energies | PP/TOTG001 | 3,846.24 Electricity for pumping stations |
| 24/04/2024 | Total Energies | PP/TOTG001 | 1,578.55 Electricity for pumping stations |
| 24/04/2024 | Total Energies | PP/TOTG001 | 1,224.70 Electricity for pumping stations |
| 24/04/2024 | Total Energies | PP/TOTG001 | 2,681.15 Electricity for pumping stations |
| 24/04/2024 | Total Energies | PP/TOTG001 | 3,180.00 Electricity for pumping stations |
| 24/04/2024 | Total Energies | PP/TOTG001 | 1,480.83 Electricity for pumping stations |
| 24/04/2024 | Total Energies | PP/TOTG001 | 1,224.83 Electricity for pumping stations |
| 25/04/2024 | Bassetlaw District Council | PP/BASS001 | 536.01 Business rates |
| 25/04/2024 | Net Wages | Wages | 23,407.98 |
| | | | Site visits and pump repairs at various pumping |
| 26/04/2024 | Inter-Lec Ltd | PP/INTL001 | 7,030.80 stations |
| | | | Consenting recharges and the construction of a |
| 26/04/2024 | Lindsey Marsh Drainage Board | PP/LMDB001 | 2,770.53 weedscreen for Egmanton PS |
| 26/04/2024 | Tanvic Group Ltd | PP/TANV002 | 618.99 |
| 29/04/2024 | Allstar Business Solutions Ltd | PP/ALLS001 | 847.45 Fuel for vehicles |
| 29/04/2024 | Credit Cards | IAT | 530.15 Road fund licence and skip hire |
| 02/05/2024 | Pension Fund and Trade Union | PAYE & Pension Payments | 6,860.70 |
| 02/05/2024 | Inter-Lec Ltd | PP/INTL001 | 10,800.00 Electrical inspections for various pumping stations |
| 02/05/2024 | Lindsey Marsh Drainage Board | PP/LMDB001 | 27,214.34 Consortium recharges March 24 |
| 02/05/2024 | Schneider Electric Systems UK Ltd | PP/SCHN001 | 3,389.44 Telemetry support 01.04.24-30.06.24 |
| 16/05/2024 | Salaries | Salaries Month 2 | 5,540.56 |
| 17/05/2024 | Tanvic Group Ltd | PP/TANV002 | 899.10 |
| 17/05/2024 | P.A.Y.E. | PAYE Month 1 | 10,946.98 |
| 23/05/2024 | Bosman Watermanagement BV | PP/BOSM001 | 53,142.18 2 Butterfly and 2 flap valves at Torksey PS |
| 23/05/2024 | Net Wages | Wages Week 7 | 23,646.27 |
| 24/05/2024 | O.Heap and Son (Derby) Ltd | PP/HEAP001 | 660.00 |
| 31/05/2024 | AB Trailer Solutions | PP/ABTS001 | 1,440.00 Service for various trailers |
| 31/05/2024 | Lindsey Marsh Drainage Board | PP/LMDB001 | 4,616.14 Disbursement recharges April 24 |

802,063.46

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

6. Management Variance Accounts detailed report

Trent Valley Internal Drainage Board

Variance to Estimates Report - For the 12 months to 31st March 2024

| | Whole Yr Estimate | 31.03.24 Variance | 31.03.24 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 | 642,552.00 | 88,367.28 | 730,919.28 | Increase in annual value of land revalued has increased drainage rates to be received by £88k compared to estimates |
| Special levies | 2,217,184.00 | 0.00 | 2,217,184.00 | |
| Rental, wayleaves & grazing income | 1,434.00 | 500.51 | 1,934.51 | Includes rental of Nissan Navara to Lindsey Marsh DB £600. House rent £1200. Wayleave £134.51 |
| Income from PSCAs | 28,000.00 | 20,614.56 | 48,614.56 | Drain maintenance work for EA income |
| Income from rechargeable works | 5,000.00 | (5,000.00) | 0.00 | No rechargeable works done this year |
| Income from consenting | 13,000.00 | 47,666.84 | 60,666.84 | Inc Surface Water fee of £55,876.84. Consent fees £4790 |
| Income from recharge of disbursements | 0.00 | 0.00 | 0.00 | |
| Contributions to PS expenditure | 0.00 | 0.00 | 0.00 | |
| Contributions to other costs | 9,016.00 | 217.04 | 9,233.04 | Mileage reimbursement £1,328 and DLO standby costs recharged to EA for 2023/24 £7,905 |
| Deferred income, commuted sums & contributions | 0.00 | 0.00 | 0.00 | |
| Other income | 0.00 | 650.00 | 650.00 | Summons income |
| Investment interest | 1,100.00 | 37,993.78 | 39,093.78 | Increase in interest rates has increased interest received |
| TOTAL INCOME - not including absorption income | 2,917,286.00 | 191,010.01 | 3,108,296.01 | Positive Variance on Monetary Income |
| Absorption Income - offset to costs | | | | |
| Own use of plant recharged (absorption) | 357,832.00 | (54,179.00) | 303,653.00 | |
| Drains Maintenance Absorbed Plant | (303,037.00) | 24,141.50 | (278,895.50) | |
| PS Maintenance Absorbed Plant | (2,892.00) | (1,399.00) | (4,291.00) | |
| Recharge & PSCA Works Absorbed Plant | (14,083.00) | (4,475.50) | (18,558.50) | |
| Own use of plant recharged (absorption) to Schemes | 37,820.00 | (35,912.00) | 1,908.00 | Use of own plant within schemes improves the General Surplus Cash Position of the Board |
| DLO Own use of labour recharged (absorption) | 349,649.00 | (78,130.34) | 271,518.66 | |
| Drains Maintenance Absorbed DLO Labour | (280,263.00) | 73,287.80 | (206,975.20) | |
| PS Maintenance Absorbed DLO Labour | (15,790.00) | (6,400.60) | (22,190.60) | |
| Recharge & PSCA Works Absorbed DLO Labour | (15,176.00) | (2,968.57) | (18,144.57) | |
| Own use of labour recharged (absorption) to Schemes | 38,420.00 | (14,211.71) | 24,208.29 | Use of own DLO labour within schemes improves the General Surplus Cash Position of the Board. |
| TOTAL INCOME - including absorption income in schemes | 2,993,526.00 | 140,886.30 | 3,134,412.30 | Positive Variance on Income - will increase General Cash Reserves. |

Trent Valley Internal Drainage Board

Variance to Estimates Report - For the 12 months to 31st March 2024

| | Whole Yr Estimate | 31.03.24 Variance | 31.03.24 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 | 98,025.00 | 44,307.27 | 53,717.73 | Materials lower £20.6k. Contractors/consultants £24.2k lower. Note only - Absorbed costs £485,871 against budget of £583k |
| Pumping station expenditure | 398,309.00 | (173,700.26) | 572,009.26 | Electric overspend £162k. Contractors/Consultants £9k. Insurance £2.9k |
| PSCA Recharge expenditure | 2,471.00 | 2,406.69 | 64.31 | External costs only. Note only - Absorbed costs of £36,703.07 |
| Recharge expenditure | 1,270.00 | 1,270.00 | 0.00 | Budget External costs only. Not other recharge works performed |
| Consenting time expenditure | 20,000.00 | (2,924.28) | 22,924.28 | Consenting costs overbudget, negated by lower consortium costs |
| Disbursement Costs | 0.00 | 0.00 | 0.00 | |
| Cost of goods sold & stock variances | 0.00 | (644.53) | 644.53 | Stock variances |
| TOTAL MAINTENANCE & DEVELOPMENT EXPENDITURE | 520,075.00 | (129,285.11) | 649,360.11 | |
| SUPPORTIVE EXPENDITURE | | | | |
| DLO costs | 635,004.00 | 62,607.74 | 572,396.26 | Wages & oncosts £38.3k under. Travel costs under £10.8k. Training costs under £10.9k |
| Other direct expenses | 950.00 | (1,611.88) | 2,561.88 | Inc Grass seed £1,130 |
| Environment Agency precept | 185,634.00 | 0.00 | 185,634.00 | |
| Support & establishment costs | 807,943.00 | 92,529.70 | 715,413.30 | Consortium costs under £64.3k . Staff cost £3.8k over. Plant reps over by £12k, reps on YT69JVN JCB bucket reps £10.5k. Fuel costs £24.1k under. IT under by £10.3k. Depot premises costs under by £12k |
| Finance costs | 37,509.00 | 20,818.10 | 16,690.90 | Loan interest budgeted on New loans for Torskey, Marton & Thurgaton of £20,978, loans not taken. |
| Depreciation costs | 0.00 | (269,367.59) | 269,367.59 | This is a non-monetary accounting adjustment. |
| Bad debt costs | 0.00 | (1,176.03) | 1,176.03 | Court summons costs & Board approved rate write offs £1,158.53 |
| Biodiversity & environmental costs | 955.00 | 518.41 | 436.59 | Notts Wildlife Trust membership and Service Level Agreement |
| Pension Scheme costs | 0.00 | (13,000.00) | 13,000.00 | This is a non-cash accounting adjustment & is removed for estimate purposes |
| TOTAL SUPPORTIVE EXPENDITURE | 1,667,995.00 | (108,681.55) | 1,776,676.55 | |
| TOTAL EXPENDITURE | 2,188,070.00 | (237,966.66) | 2,426,036.66 | |
| | | | | |
| EXCEPTIONAL INCOME | 0.00 | 19,881.75 | 19,881.75 | This is a non-monetary accounting adjustment |
| INCOME OVER EXPENDITURE | 805,456.00 | (77,198.61) | 728,257.39 | { |

Trent Valley Internal Drainage Board
Variance to Estimates Report

| | Whole Yr Estimate | 31.03.24 Variance | 31.03.24 Actual | |
|-----------------------------------------------------------------------------------------|--------------------------|--------------------------|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| INCOME OVER EXPENDITURE | 805,456.00 | (77,198.61) | 728,257.39 | |
| ADJUSTMENTS TO THE FINANCIAL STATEMENTS TO ADJUSTMENTS FOR NON MONETARY ITEMS | | | | |
| Remove the effects of Depreciation costs | 0.00 | 269,367.59 | 269,367.59 | This is a non-monetary accounting adjustment |
| Remove the effects of Profit on Disposal - exception income | 0.00 | (19,881.75) | (19,881.75) | This is a non-monetary accounting adjustment |
| Remove the effects of Pension scheme | 0.00 | 13,000.00 | 13,000.00 | This is a non-monetary accounting adjustment |
| | 805,456.00 | 185,287.23 | 990,743.23 | |
| ADJUSTMENTS FOR BALANCE SHEET ENTRIES | | | | |
| Adjustments for Reserves Movements | | | | |
| Prior Yr Costs rated for in current year to add to reserves | 113,410.00 | 0.00 | 113,410.00 | This expenditure was rated for as a means to boost reserves to replace expected overspends in 2022/23. No further expenditure took place in 23/24 |
| Add the intended transfer from Plant Renewals Fund | (32,500.00) | 0.00 | (32,500.00) | |
| Plant/Vehicle net expenditure occurred in year - funded from Plant reserve | 0.00 | 0.00 | 0.00 | |
| Plant/Vehicle planned net expenditure not occurred in year - held over to Plant reserve | 0.00 | 15,000.00 | 15,000.00 | Value of £41,800 remaining in Plant reserve |
| | 80,910.00 | 15,000.00 | 95,910.00 | |
| Fixed Asset Adjustments | | | | |
| Motor additions | | | | |
| Motor additions | 0.00 | 0.00 | 0.00 | |
| | 0.00 | 0.00 | 0.00 | |
| Vehicle disposals | | | | |
| Nissan Navara FT64 BYA PLN7441 | 0.00 | (5,833.33) | (5,833.33) | 05/06/2023 |
| | 0.00 | 0.00 | 0.00 | |
| | 0.00 | 0.00 | 0.00 | |
| | 0.00 | (5,833.33) | (5,833.33) | |
| Plant additions | | | | |
| Strimmer | 0.00 | 0.00 | 0.00 | Held in plant reserve £1k |
| Strimmer | 0.00 | 0.00 | 0.00 | Held in plant reserve £1k |
| Livelink Lite for flailmowers | 0.00 | 0.00 | 0.00 | Held in plant reserve £5k |
| Fuel management system | 0.00 | 0.00 | 0.00 | Held in plant reserve £20k |
| Portacabin PLN7916 | 13,995.00 | 0.00 | 13,995.00 | 15/05/2023 Orston Depot |
| Flail mower Bomford PLN7149 | 45,000.00 | (4,000.00) | 41,000.00 | 31/07/23 PLN7149 |
| JCB Excavator YT23 NME PLN7063 | 130,000.00 | (22,000.00) | 108,000.00 | 08/06/2023 |
| Ditching bucket PLN7150 | 3,000.00 | (250.00) | 2,750.00 | 18/07/2023 |
| Mulching head | 15,000.00 | (15,000.00) | 0.00 | Held over in Plant reserve £15k |
| Master Rivet Tool PLN7957 | 0.00 | 745.00 | 745.00 | 10/01/24 Master Rivet Tool for use on weedbaskets PLN7957 |
| Master Rivet Tool PLN7958 | 0.00 | 745.00 | 745.00 | 10/01/24 Master Rivet Tool for use on weedbaskets PLN7958 |
| | 206,995.00 | (39,760.00) | 167,235.00 | |
| Plant/Land disposals | | | | |
| Land at Egmonton Disposal | 0.00 | (80,233.62) | (80,233.62) | 09/11/2023 Proceeds less cost of disposal |
| Ifor Williams & hiab PLN7519 | 0.00 | 0.00 | 0.00 | Held in plant reserve £200 |
| Bomford Flail PLN7137 | (2,500.00) | (6,500.00) | (9,000.00) | 31/07/2023 |
| JCB Excavator YT15 BZH PLN7055 | (20,000.00) | (2,000.00) | (22,000.00) | 08/06/2023 |
| | (22,500.00) | (88,733.62) | (111,233.62) | |
| Loan Capital Adjustment | | | | |
| PWLB Loan repayments - Existing | 33,926.00 | (0.29) | 33,925.71 | |
| PWLB Loan repayments - Future | 12,932.00 | (12,932.00) | 0.00 | |
| | 46,858.00 | (12,932.29) | 33,925.71 | |
| Non I&E (Costs) & Income | 312,263.00 | (132,259.24) | 180,003.76 | |
| Variance at 31/03/2024 | 493,193.00 | 317,546.47 | 810,739.47 | |
| Planned Board Funding towards schemes | (200,500.00) | 0.00 | (200,500.00) | |
| Surplus/(deficit) to be taken from General Reserves as at 31st March 2024 | 292,693.00 | 317,546.47 | 610,239.47 | |
| Additional Funds Required for Engineering Schemes to be taken from General Reserves | 0.00 | (394,441.24) | (394,441.24) | NOV 23 BM -Torksey instead of taking loan £262k. JUN24 BM Emergency PS Reps £132,441.24 |
| Engineering Scheme funds transferred back to General Reserves | 0.00 | 0.00 | 0.00 | |
| Surplus/(deficit) to be taken from General Reserves as at 31st March 2024 | 292,693.00 | (76,894.77) | 215,798.23 | |

7. Update to 5-year Plan

The rate set in January 2024 for the 2024/25 financial year was approved with a 0% increase. Incorporating the results for 23/24 in the 5-year plan would indicate that the Surplus Cash position within the General reserves will still be within the Board's policy of 30% at a rate of 30.66% by 31st March 2025, assuming no variance to expenditure or income, in the 2024/25 year.

Whilst the 2025/26 Estimate process is yet to begin and the costs in the current 5-year plan are subject to change, with this level of reserves we can foresee that the Board will not require an increase in the rate until potentially 2028, assuming no variance to the expenditure or income within the plan.

Whilst the officers are seeking third party funding for the costs incurred in relation to the recent flooding, should the Board have to meet the costs of the repairs for Torksey from general reserves, at a further £150k, this would reduce the surplus cash to 24% in 2024/25 and the Board may have to consider a rate rise in 25/26 years to replenish the reserves, in the region of 5%.

Mrs N. Hind FCCA
Finance Manager

Trent Valley Internal Drainage Board
Estimate 5 Year Summary

| Year | Actual 2023/24 | Estimate 2024/25 | Estimate 2025/26 | Estimate 2026/27 | Estimate 2027/28 | Estimate 2028/29 |
|------------------------------------------------------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 1 | 2 | 3 | 4 | 5 | |
| Scheme Income / Expenditure - Earmarked funds | | | | | | |
| Board Contribution to Schemes from Rating income | 200,500.00 | 388,000 | 353,000 | 343,000 | 238,000 | 258,000 |
| Unplanned Movements to Schemes from Reserves / Rating income | 394,441.24 | | | | | |
| Unplanned Movements from Schemes back to Reserves | 0.00 | | | | | |
| Balance Sheet Income or Expenditure | | | | | | |
| Plant Renewals (Additions less disposals) | 50,168.05 | 214,000 | 223,000 | 220,000 | 220,000 | 237,500 |
| Plant Reserves - future funds | 0.00 | 0 | 0 | 0 | 0 | 0 |
| Plant renewals (not purchased in planned year but will occur in later year) | 15,000.00 | | | | | |
| Plant Renewals Funded from Plant Rate | 0.00 | 0 | 0 | 0 | 0 | 0 |
| Plant Renewals Funded from Plant Reserve | -32,500.00 | 0 | 0 | 0 | 0 | 0 |
| Loan Capital Repayments - existing | 33,925.71 | 34,927 | 35,958 | 37,019 | 37,019 | 38,112 |
| Loan Capital Repayments - future loans | 0.00 | 6,135 | 26,416 | 35,721 | 35,721 | 45,736 |
| Balance Sheet Income or Expenditure | 66,593.76 | 255,062 | 285,374 | 292,740 | 292,740 | 321,348 |
| Income & Expenditure Account | | | | | | |
| Non-scheme Expenditure: | | | | | | |
| Activity & Direct Costs | | | | | | |
| Pumping Station Costs | 598,490.86 | 344,492 | 354,376 | 364,544 | 375,005 | 385,769 |
| Pumping Station Costs - additional electricity costs for 22/23 | 113,410.00 | | | | | |
| Drain Maintenance Works | 539,588.43 | 781,871 | 801,418 | 821,454 | 841,990 | 863,040 |
| PSCA Works | 36,767.38 | 28,000 | 28,000.00 | 28,000.00 | 28,000.00 | 28,000.00 |
| Recharge Works | 0.00 | 5,000 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| Consenting Costs | 22,924.28 | 35,022 | 35,022 | 35,022 | 35,022 | 35,022 |
| Disbursement Costs | 0.00 | 0 | 0 | 0 | 0 | 0 |
| Activity & Direct Costs | 1,311,180.95 | 1,194,385 | 1,223,816 | 1,254,020 | 1,285,017 | 1,316,831 |
| Supportive Expenditure | | | | | | |
| DLO Wages | 563,261.11 | 717,088 | 735,016 | 753,391 | 772,226 | 791,531 |
| DLO Costs | 9,135.15 | 13,165 | 13,495 | 13,833 | 14,179 | 14,534 |
| Salaried staff costs | 124,904.83 | 131,313 | 134,725 | 138,228 | 137,537 | 141,121 |
| Support & Establishment Costs (incl motor/plant running) | 590,508.47 | 701,141 | 728,857 | 753,063 | 797,896 | 827,855 |
| Biodiversity & Environmental Costs | 436.59 | 950 | 974 | 999 | 1,024 | 1,049 |
| Bad Debt Costs | 1,176.03 | 0 | 0 | 0 | 0 | 0 |
| Finance & Bank Charges | 1,459.99 | 1,659 | 1,700 | 1,743 | 1,786 | 1,830 |
| Loan Interest Repayments - existing | 15,230.91 | 14,230 | 13,199 | 12,137 | 12,137 | 11,045 |
| Loan Interest Repayments - future loans | 0.00 | 11,362 | 47,005 | 60,185 | 72,654 | 70,194 |
| Other costs | 3,206.41 | 2,200 | 2,255 | 2,312 | 2,370 | 2,429 |
| EA Precept | 185,634.00 | 185,634 | 185,634 | 185,634 | 185,634 | 185,634 |
| Supportive Expenditure | 1,494,953.49 | 1,778,742 | 1,862,860 | 1,921,525 | 1,997,443 | 2,047,222 |
| Total Expenditure plus contributions to schemes | 3,467,669.44 | 3,616,189 | 3,725,050 | 3,811,285 | 3,813,200 | 3,943,401 |
| Non-Scheme Income | | | | | | |
| Other Income | -50,911.33 | -40,386 | -40,422 | -40,488 | -40,555 | -40,624 |
| PSCA Recharges | -48,614.56 | -28,000 | -28,000 | -28,000 | -28,000 | -28,000 |
| Recharge Works Income | 0.00 | -5,000 | -5,000 | -5,000 | -5,000 | -5,000 |
| Consenting Income | -60,666.84 | -6,800 | -6,800 | -6,800 | -6,800 | -6,800 |
| Disbursement Income | 0.00 | 0 | 0 | 0 | 0 | 0 |
| Commuted Sums | 0.00 | 0 | 0 | 0 | 0 | 0 |
| DLO & Plant costs absorbed into Productive Expenditure | -575,171.66 | -734,223 | -751,329 | -792,965 | -787,402 | -806,351 |
| Total Income | -735,364.39 | -814,409 | -831,551 | -873,253 | -867,757 | -886,775 |
| To be funded by Rates & Levy | 2,732,305.05 | 2,801,780 | 2,893,499 | 2,938,032 | 2,945,443 | 3,056,626 |
| Agricultural Rates Income | -730,919.28 | -730,599 | -730,598 | -730,598 | -730,598 | -748,874 |
| Special Levy Income | -2,217,184.00 | -2,222,626 | -2,222,627 | -2,222,627 | -2,222,627 | -2,278,230 |
| | -2,948,103.28 | -2,953,225 | -2,953,225 | -2,953,225 | -2,953,225 | -3,027,104 |
| Net Surplus/(Deficit) | 215,798.23 | 151,445 | 59,726 | 15,193 | 7,782 | -29,522 |
| Agricultural Annual Values A Rate | 4,272,890 | 4,863,376 | 4,863,376 | 4,863,376 | 4,863,376 | 4,863,376 |
| Special Levy Annual Values A Rate | 13,346,411 | 13,384,078 | 13,384,078 | 13,384,078 | 13,384,078 | 13,384,078 |
| Agricultural Annual Values B Rate | 193,865 | 193,865 | 193,865 | 193,865 | 193,865 | 193,865 |
| Special Levy Annual Values B Rate | 8,122,365 | 8,116,128 | 8,116,128 | 8,116,128 | 8,116,128 | 8,116,128 |
| Rate p/£ A Rate | 14.911 | 14.911 | 14.911 | 14.911 | 14.911 | 15.284 |
| Rate p/£ B Rate | 2.796 | 2.796 | 2.796 | 2.796 | 2.796 | 2.866 |
| Rate % Increase | 35.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2.50% |
| Loan debt | | | | | | |
| Loan debt - existing loans | 494,320.33 | 459,393 | 423,435 | 386,416 | 348,305 | 309,068 |
| Loan debt - potential new loans | 0.00 | 421,865 | 865,449 | 1,379,728 | 1,333,992 | 1,405,795 |
| Total Loan debt | 494,320.33 | 881,258 | 1,288,884 | 1,766,144 | 1,682,297 | 1,714,863 |
| Loan debt as a % of Rateable Income | 16.77% | 29.84% | 43.64% | 59.80% | 56.96% | 56.65% |
| Cash Reserves | | | | | | |
| Cash Balances at 31/3 after adjustments | | | | | | |
| Current Year Outturn | 752,080 | 903,525 | 963,251 | 978,444 | 986,226 | 956,704 |
| 0.00 | | | | | | |
| Plant Reserve (rated for) - to be deducted from cash balance reserves | 41,800 | 41,800 | 41,800 | 41,800 | 41,800 | 41,800 |
| Net Capital receipts - to be deducted from cash balance reserves | 2,640 | 2,640 | 2,640 | 2,640 | 2,640 | 2,640 |
| Surplus Operating Cash | 707,640 | 859,085 | 918,811 | 934,004 | 941,786 | 912,264 |
| Net Operating costs | 2,732,305 | 2,801,780 | 2,893,499 | 2,938,032 | 2,945,443 | 3,056,626 |
| Total Cash as % of Operating costs | 27.53% | 32.25% | 33.29% | 33.30% | 33.48% | 31.30% |
| Surplus Operating Cash as % of Operating costs | 25.90% | 30.66% | 31.75% | 31.79% | 31.97% | 29.85% |

NB TVIDB Have a reserve Policy to cover unexpected costs of a minimum of 30%

FOR MEMBERS' INFORMATION ONLY

| | | |
|------------------------------------------------------------|-------------------------------------------------|------------------------|
| TRENT VALLEY INTERNAL DRAINAGE BOARD | File Ref: | Agenda Item: 12 |
| Meeting: Board Meeting Date: 24 th June 2024 | Subject: FINANCIAL STATEMENTS & AGAR | |

Recommendations:

- To review and approve the Financial Statements for the Year Ending 31st March 2024 and that the Chairman evidence the Board's approval on Page 4 of the Accounts.
- To receive an update on the year end audit from the Board's Internal Auditor.
- 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).
- 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.

1. Financial Statements for the year ending 31st March 2024

1:1 The Final accounts for the year ending 31st March 2024 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.

1:3 Recommendation is to approve the Financial Statements and request that the Chairman evidence the Board's approval on Page 4 of the Accounts.



TRENT VALLEY INTERNAL DRAINAGE BOARD

**UNAUDITED
FINANCIAL ACCOUNTS**

FOR THE PERIOD 1ST APRIL 2023 TO 31ST MARCH 2024



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)
A Bradley
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 Conbellack
Cllr J Billin
Cllr G Fletcher
Cllr T Wells

Appointed by Bassetlaw District Council

Cllr J Slater
Cllr J Naish
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 2024. 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 **£728,257** whilst the engineering schemes income/expenditure resulted in a deficit of **£319,895**. 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 2024.
- 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 2023/24 Estimates expected a surplus position for the year of **£292,693**; 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 £215,798.23.
- 4 **Fixed Assets:** During the year the Board purchased a JCB excavator, Flail mower, Portacabin, ditching bucket & Rivet Tools at a total cost of £167,235. The Board disposed of a Nissan Navara, Bomford Flail & a JCB Excavator for £36,833 making a net profit on disposal of £34,833.
- 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:

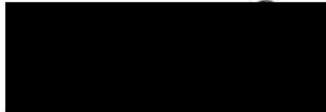
- 1 selected suitable accounting policies and then applied them consistently;
- 2 made judgements and estimates that were reasonable and prudent;
- 3 has completed this Statement of Accounts in accordance with Regulation 11 of the Accounts and Audit Regulations 2015, which all Category 2 Authorities 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 2024 and its Income and Expenditure for the year then ended.



Name: Nicola Hind FCCA
Designation: Financial Reporting Officer Date: 7th June 2024

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 24th June 2024.

Name: John Miller
Designation: Chairman Date: 24th June 2024

TRENT VALLEY INTERNAL DRAINAGE BOARD

Income & Expenditure Account

All Values are shown in

Pound Sterling

| | Notes | 31.03.2024 Current Year | 31.03.2024 Current Year | 31.03.2023 Current Year | 31.03.2023 Previous Year | 31.03.2023 Previous Year | 31.03.2023 Scheme Income & Expenditure account - Scheme reserves | 31.03.2024 Current Year | 31.03.2024 Current Year | 31.03.2023 Annual Maintenance Income & Expenditure account - General reserves | 31.03.2023 Annual Maintenance Income & Expenditure account - General reserves | 31.03.2023 Scheme Income & Expenditure account - Scheme reserves | |
|--------------------------------------------------------|-------|----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|---------------------------------------------------------------------------|----------------------------|----------------------------|----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|---------------------------------------------------------------------------|---------------------|
| INCOME | | | | | | | | | | | | | |
| Agricultural drainage rates | | 730,919.28 | | 730,919.28 | | | 476,917.32 | | | 476,917.32 | | | |
| Special levies | | 2,217,184.00 | | 2,217,184.00 | | | 1,615,339.00 | | | 1,615,339.00 | | | |
| Rental, wayleaves & grazing income | | 1,934.51 | | 1,934.51 | | | 5,034.51 | | | 5,034.51 | | | |
| Income from PSCAs | 3 | 48,614.56 | | 48,614.56 | | | 50,104.81 | | | 50,104.81 | | | |
| Income from rechargeable works | 4 | 0.00 | | 0.00 | | | 255.00 | | | 255.00 | | | |
| Income from consenting | 5 | 60,666.84 | | 60,666.84 | | | 19,928.23 | | | 19,928.23 | | | |
| Income from recharge of disbursements | 6 | 0.00 | | 0.00 | | | 790.00 | | | 790.00 | | | |
| Contributions non-schemes | 7 | 9,233.04 | | 9,233.04 | | | 8,754.42 | | | 8,754.42 | | | |
| Investment interest | | 39,093.78 | | 39,093.78 | | | 9,915.36 | | | 9,915.36 | | | |
| Other income | 8 | 650.00 | | 650.00 | | | 5,379.18 | | | 5,379.18 | | | |
| Grants | 30 | 0.00 | | 0.00 | | | 55,000.00 | | | 55,000.00 | | | |
| Deferred & commuted sums released - Schemes | 28 | | | | | | 0.00 | | | 0.00 | | | |
| Contributions to Schemes | 30 | | | | | | 16,965.00 | | | 16,965.00 | | | |
| Own use of plant recharged (absorption) | 9 | 303,653.00 | | 303,653.00 | | | 303,653.00 | | | 303,653.00 | | | |
| Own use of labour recharged (absorption) | 9 | 271,518.66 | | 271,518.66 | | | 271,518.66 | | | 271,518.66 | | | |
| TOTAL INCOME | | <u>3,683,467.67</u> | | <u>15,965.00</u> | | | <u>3,699,432.67</u> | | | <u>2,800,252.50</u> | | | <u>2,856,792.50</u> |
| Maintenance & Development Expenditure | | | | | | | | | | | | | |
| Engineering scheme expenditure | 29 | | | | | | 335,860.10 | | | 199,541.31 | | | |
| Drain maintenance expenditure | 10 | 539,588.43 | | 539,588.43 | | | 555,726.64 | | | 555,726.64 | | | |
| Pumping station expenditure | 11 | 598,490.86 | | 598,490.86 | | | 265,955.86 | | | 265,955.86 | | | |
| PSCA Recharge Expenditure | 3 | 36,767.38 | | 36,767.38 | | | 36,767.38 | | | 38,233.94 | | | |
| Recharge expenditure | 4 | 0.00 | | 0.00 | | | 0.00 | | | 255.00 | | | |
| Consewing expenditure | 5 | 22,924.28 | | 22,924.28 | | | 22,924.28 | | | 25,690.30 | | | |
| Disbursement Costs | 6 | 0.00 | | 0.00 | | | 0.00 | | | 790.00 | | | |
| Cost of goods sold & stock variances | | 644.53 | | 644.53 | | | 644.53 | | | 9,416.77 | | | |
| TOTAL MAINTENANCE & DEVELOPMENT EXPENDITURE | | <u>1,198,415.48</u> | | <u>335,860.10</u> | | | <u>1,534,275.58</u> | | | <u>896,066.51</u> | | | <u>1,055,609.82</u> |
| SUPPORTIVE EXPENDITURE | | | | | | | | | | | | | |
| DLO costs | 12 | 572,396.26 | | 572,396.26 | | | 460,356.10 | | | 460,356.10 | | | |
| Other direct expenses | 13 | 2,551.88 | | 2,561.88 | | | 1,514.94 | | | 1,514.94 | | | |
| Environment Agency precent | | 185,634.00 | | 185,634.00 | | | 185,634.00 | | | 185,634.00 | | | |
| Support & establishment costs | 14 | 715,413.30 | | 715,413.30 | | | 715,038.71 | | | 715,038.71 | | | |
| Finance costs | 15 | 16,680.90 | | 16,680.90 | | | 17,490.56 | | | 17,490.56 | | | |
| Depreciation costs | 16 | 289,367.59 | | 289,367.59 | | | 263,367.59 | | | 257,390.76 | | | |
| Bad debt costs | | 1,176.03 | | 1,176.03 | | | 1,176.03 | | | 1,482.47 | | | |
| Biodiversity & environmental costs | | 436.59 | | 436.59 | | | 436.59 | | | 180.69 | | | |
| Pension scheme finance costs | 24 | 13,000.00 | | 13,000.00 | | | 13,000.00 | | | 109,000.00 | | | |
| Miscellaneous | | 0.00 | | 0.00 | | | 0.00 | | | 109,000.00 | | | |
| TOTAL SUPPORTIVE EXPENDITURE | | <u>1,776,676.55</u> | | <u>0.00</u> | | | <u>1,776,676.55</u> | | | <u>1,748,091.23</u> | | | <u>1,748,091.23</u> |
| TOTAL EXPENDITURE | | <u>2,675,062.03</u> | | <u>335,860.10</u> | | | <u>3,310,952.13</u> | | | <u>199,541.31</u> | | | <u>2,843,701.05</u> |
| EXCEPTIONAL INCOME | 17 | 708,375.64 | | (319,895.10) | | | 388,480.64 | | | (143,041.31) | | | <u>13,091.45</u> |
| NET SURPLUS / (DEFICIT) | | 19,381.75 | | 0.00 | | | 19,381.75 | | | 0.00 | | | <u>37,246.11</u> |
| | | <u>728,257.39</u> | | <u>(319,895.10)</u> | | | <u>408,362.29</u> | | | <u>(143,041.31)</u> | | | <u>50,337.56</u> |

TRENT VALLEY INTERNAL DRAINAGE BOARD

Balance Sheet Report

All Values are shown in Pound Sterling

| | Notes | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|------------------------------------------------|-------|----------------------------|-----------------------------|
| FIXED ASSETS | | | |
| Land & buildings | 16 | 162,566.48 | 261,153.24 |
| Pumping stations | | 1,501,871.08 | 1,585,308.40 |
| Plant & equipment | | 813,891.22 | 816,418.25 |
| Motor vehicles | | <u>75,352.75</u> | <u>90,119.43</u> |
| FIXED ASSETS | | 2,553,681.53 | 2,752,999.32 |
| CURRENT ASSETS | | | |
| Stocks | | 26,615.18 | 28,854.72 |
| Trade debtors | | 12,835.00 | 23,067.44 |
| Rates debtors | | 11,680.52 | 6,433.16 |
| Other debtors | | 18,910.00 | 3,233.72 |
| Cash at Bank and in hand | 18 | 1,973,559.65 | 1,313,977.27 |
| Prepayments | | - | - |
| CURRENT ASSETS | | 2,043,600.35 | 1,375,566.31 |
| CURRENT LIABILITIES - DUE WITHIN 1 YEAR | | | |
| Trade creditors & supplier retentions | 19 | (242,342.51) | (151,978.34) |
| Other creditors | 20 | (16,848.94) | (9,694.09) |
| Accruals | | (13,259.64) | (3,830.00) |
| Taxation & social security | 21 | 43,789.47 | 13,035.04 |
| Loans & hire purchase | 22 | (34,927.01) | (33,925.71) |
| Deferred income & commuted sums | 23 | (84,669.08) | (79,583.64) |
| CURRENT LIABILITIES | | (348,257.71) | (265,976.74) |
| NET CURRENT ASSETS | | 1,695,342.64 | 1,109,589.57 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 4,249,024.17 | 3,862,588.89 |
| LONG TERM LIABILITIES | | | |
| Loans & hire purchase | 22 | (459,393.32) | (494,320.33) |
| Pension scheme liability | 24 | (335,000.00) | (648,000.00) |
| LONG TERM LIABILITIES | | (794,393.32) | (1,142,320.33) |
| NET ASSETS | | 3,454,630.85 | 2,720,268.56 |
| RESERVES: | | | |
| USABLE RESERVES | | | |
| EARMARKED RESERVES | | | |
| Engineering Projects Reserve | 30 | 978,189.91 | 623,143.77 |
| Commuted Sums Reserve | | 0.00 | 0.00 |
| Capital Receipts Unapplied Reserve | | 2,640.00 | 82,640.00 |
| Plant Renewal Fund | | <u>41,800.00</u> | <u>59,300.00</u> |
| TOTAL EARMARKED | | 1,022,629.91 | 765,083.77 |
| GENERAL RESERVES | | | |
| General Reserve - Profit & Loss Reserve | | 1,125,221.57 | 1,235,992.83 |
| Current period net surplus / (deficit) | | <u>408,362.29</u> | <u>50,337.56</u> |
| TOTAL GENERAL RESERVES | | 1,533,583.86 | 1,286,330.39 |
| UNUSABLE RESERVES | | | |
| Revaluation Reserve | | 1,233,417.08 | 1,316,854.40 |
| Pension Reserve | 24 | (335,000.00) | (648,000.00) |
| TOTAL NON-DISTRIBUTABLE RESERVES | | 898,417.08 | 668,854.40 |
| BOARD'S FUNDS | | 3,454,630.85 | 2,720,268.56 |

TRENT VALLEY INTERNAL DRAINAGE BOARD

Statement of Changes in Reserves

For the Year Ended 31 March 2024

| <u>Usable Reserves</u> | Engineering Projects Reserve | Commuted Sums Reserve | Capital Receipts Unapplied Reserve | Plant Renewal Fund | General Reserve - Profit & Loss Reserve | Total £ |
|-------------------------------------|------------------------------------|-----------------------------|---------------------------------------------|--------------------------|-----------------------------------------------|---------------------|
| | £ | £ | £ | £ | £ | |
| At 1 April 2023 | 623,143.77 | 0.00 | 82,640.00 | 59,300.00 | 1,286,330.39 | 2,051,414.16 |
| Profit / (Loss) for the Year | - | - | - | - | 408,362.29 | 408,362.29 |
| Board Funding for schemes | 200,500.00 | | | | (200,500.00) | 0.00 |
| Engineering receipts | 15,965.00 | - | - | - | (15,965.00) | 0.00 |
| Other comprehensive income | - | - | - | - | 13,000.00 | 13,000.00 |
| Transfer from other reserves | 474,441.24 | - | - | 15,000.00 | 115,937.32 | 605,378.56 |
| | 1,314,050.01 | 0.00 | 82,640.00 | 74,300.00 | 1,607,165.00 | 3,078,155.01 |
| Transfer to other reserves | 0.00 | 0.00 | (80,000.00) | (32,500.00) | (409,441.24) | (521,941.24) |
| Engineering expenditure | (335,860.10) | - | - | - | 335,860.10 | 0.00 |
| At 31 March 2024 | <u>978,189.91</u> | <u>0.00</u> | <u>2,640.00</u> | <u>41,800.00</u> | <u>1,533,583.86</u> | <u>2,556,213.77</u> |
| <u>Unusable Reserves</u> | | | | | | |
| | | | Revaluation Reserve | | Pension Reserve | Total £ |
| At 1 April 2023 | | | 1,316,854.40 | | (648,000.00) | 668,854.40 |
| Profit / (Loss) for the Year | | | - | | 313,000.00 | 313,000.00 |
| Transfer from other reserves | | | - | | 0.00 | 0.00 |
| | | | 1,316,854.40 | | (335,000.00) | 981,854.40 |
| 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 2024 | | | <u>1,233,417.08</u> | | <u>(335,000.00)</u> | <u>898,417.08</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 30

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 2024

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 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 2024

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 2024

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 2024

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 4.9% (4.8% in 2023).

TRENT VALLEY INTERNAL DRAINAGE BOARD

Notes to the Financial Statements
For the Year Ended 31 March 2024

| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|--------------------------------------------------------|----------------------------|-----------------------------|
| 3 PSCA Income & Expenses | | |
| PSCA Income | | |
| PSCA Income - EA - DLO works done | 48,614.56 | 50,104.81 |
| | <u>48,614.56</u> | <u>50,104.81</u> |
| Expenses for PSCA works | | |
| PSCA Costs - EA | 36,767.38 | 38,233.94 |
| PSCA costs | <u>36,767.38</u> | <u>38,233.94</u> |
| | <u>11,847.18</u> | <u>11,870.87</u> |
| 4 Other Recharge Works | | |
| Income | | |
| Works performed recharged income - DLO | 0.00 | 255.00 |
| | <u>0.00</u> | <u>255.00</u> |
| Expenditure | | |
| Works performed costs & recharged as income | 0.00 | 255.00 |
| | <u>0.00</u> | <u>0.00</u> |
| 5 Consenting Recharges | | |
| Income | | |
| Consent & application fees | 4,790.00 | 4,800.00 |
| Surface water fees | 55,876.84 | 15,128.23 |
| Consenting fees - commuted income matched to expenses | <u>0.00</u> | <u>0.00</u> |
| | <u>60,666.84</u> | <u>19,928.23</u> |
| Expenditure | | |
| Consenting costs | 22,924.28 | 25,690.30 |
| | <u>37,742.56</u> | <u>(5,762.07)</u> |
| 6 Disbursement Income & Expenditure | | |
| Recharge of expenditure Income | | |
| Income receipts for expenses | 0.00 | 790.00 |
| | <u>0.00</u> | <u>790.00</u> |
| Recharge of expenditure | | |
| Expenses (disbursements) to be recharged | 0.00 | 790.00 |
| | <u>0.00</u> | <u>0.00</u> |
| Income over Expenditure on Disbursements | | |
| | <u>109,281.40</u> | <u>71,078.04</u> |
| Total Income Relating to Recharges | <u>59,691.66</u> | <u>64,969.24</u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| 7 Contributions - non-Schemes | | |
| Contributions towards DLO costs | 7,905.00 | 7,905.00 |
| Contributions towards vehicle fuel costs - pte mileage | 1,328.04 | 849.42 |
| Olive Tech fund to match expenditure | <u>9,233.04</u> | <u>8,754.42</u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| 8 Other income | | |
| Insurance claims | 0.00 | 4,578.33 |
| Sale of stocks | 0.00 | 0.00 |
| Sale of assets | 0.00 | 0.00 |
| Sale of land | 0.00 | 0.00 |
| Credit card income | 0.00 | 0.85 |
| Summons costs receipts | <u>650.00</u> | <u>800.00</u> |
| | <u>650.00</u> | <u>5,379.18</u> |

TRENT VALLEY INTERNAL DRAINAGE BOARD

Notes to the Financial Statements
For the Year Ended 31 March 2024

| | 31.03.2024 | 31.03.2023 |
|------------------------------------------------|---------------------|----------------------|
| | Current Year | Previous Year |
| 9 Use of Own | | |
| Use of Own Plant | | |
| Engineering Projects | 1,908.00 | 29,288.50 |
| PS Projects | 4,291.00 | 2,969.00 |
| Recharge Projects | 18,558.50 | 23,424.75 |
| Drains Maintenance Projects FLA, WEE, WOT, WED | 278,895.50 | 334,673.51 |
| Other | | |
| Total Use of Own Plant | <u>303,653.00</u> | <u>390,355.76</u> |
| Use of Own Labour | | |
| Use of Own Labour - DLO | | |
| Engineering Projects | 24,208.29 | 18,474.13 |
| PS Projects | 22,190.60 | 9,732.66 |
| Recharge Projects | 18,144.57 | 14,230.72 |
| Drains Maintenance Projects FLA, WEE, WOT, WED | 206,975.20 | 175,081.40 |
| Other | | |
| Total Use of Own Labour | <u>271,518.66</u> | <u>217,518.91</u> |
| Total Use of Own Labour & Plant | <u>575,171.66</u> | <u>607,874.67</u> |
| | 31.03.2024 | 31.03.2023 |
| | Current Year | Previous Year |
| 10 Drain Maintenance Expenses | | |
| Flailing | 190,492.53 | 220,729.66 |
| Weedcutting | 186,124.17 | 204,145.98 |
| Emergency drain repairs | 13,012.88 | 246.48 |
| Other drain repairs | <u>149,958.85</u> | <u>130,604.52</u> |
| | <u>539,588.43</u> | <u>555,726.64</u> |
| Stocks | 17,632.86 | 10,508.71 |
| Use of own plant | 278,895.50 | 334,673.51 |
| Use of own labour | 206,975.20 | 175,081.40 |
| Contractors | 24,140.00 | 30,535.00 |
| Consultants | 4,977.13 | 680.28 |
| Compensation | 3,209.85 | 3,382.75 |
| Expenses reimbursements (inc. travelling) | 2,997.09 | 864.99 |
| Other costs | <u>760.80</u> | <u>0.00</u> |
| | <u>539,588.43</u> | <u>555,726.64</u> |
| | 31.03.2024 | 31.03.2023 |
| | Current Year | Previous Year |
| 11 Pumping Station Expenses | | |
| Stocks | 267.64 | 39.36 |
| Use of own plant | 4,291.00 | 2,969.00 |
| Use of own labour | 22,190.60 | 9,732.66 |
| Contractors | 26,722.77 | 14,371.16 |
| Consultants | 14,142.97 | 3,870.72 |
| Utilities (Electric) | 487,133.79 | 187,394.21 |
| Utilities (Rates & Water) | 367.04 | 164.47 |
| Utilities (Phone) | 0.00 | 752.08 |
| Telemetry | 11,298.12 | 11,298.12 |
| Inspections | 6,844.49 | 6,921.80 |
| Insurance | 24,707.76 | 28,399.72 |
| Expenses reimbursements | 511.68 | 34.94 |
| Other costs | <u>13.00</u> | <u>7.62</u> |
| | <u>598,490.86</u> | <u>265,955.86</u> |

TRENT VALLEY INTERNAL DRAINAGE BOARD

Notes to the Financial Statements

For the Year Ended 31 March 2024

| | | 31.03.2024 | 31.03.2023 |
|----------------------------------------------------------------------|----------|---------------------|----------------------|
| 11 Pumping Station expenses - per station | | | |
| Marton Pumping Station | TVPS1001 | 96,416.52 | 39,789.72 |
| Fenton Pumping Station | TVPS1002 | 2,931.49 | 2,936.54 |
| Torksey Pumping Station | TVPS1003 | 121,924.90 | 47,228.40 |
| Drinsey Nook Pumping Station | TVPS1004 | 4,661.39 | 4,390.82 |
| South Clifton Pumping Station | TVPS1005 | 4,983.76 | 2,786.31 |
| Lowfield Pumping Station | TVPS2001 | 5,597.48 | 3,016.89 |
| Cuckstool Pumping Station | TVPS3001 | 8,454.29 | 16,486.88 |
| Hams Dyke Pumping Station | TVPS3002 | 4,846.28 | 4,076.30 |
| Weir Dyke Pumping Station | TVPS4001 | 9,115.66 | 3,342.46 |
| Beckingham Pumping Station | TVPS4002 | 83,651.93 | 35,907.44 |
| Bole Pumping Station | TVPS4003 | 15,404.74 | 9,824.46 |
| Wheatley Beck Pumping Station | TVPS4004 | 4,512.33 | 2,282.33 |
| Burton Round Pumping Station | TVPS4005 | 49,569.18 | 26,712.01 |
| Sturton Pumping Station | TVPS4006 | 40,526.76 | 14,000.67 |
| Cottam Pumping Station | TVPS4007 | 92,486.58 | 31,607.18 |
| Moor Lane Pumping Station | TVPS4008 | 5,968.29 | 2,530.91 |
| Church Laneham Pumping Station | TVPS4009 | 22,078.00 | 5,394.39 |
| Fledborough Pumping Station | TVPS4010 | 25,361.28 | 13,642.15 |
| | | <u>598,490.86</u> | <u>265,955.86</u> |
| | | 31.03.2024 | 31.03.2023 |
| | | Current Year | Previous Year |
| 12 DLO costs | | | |
| Wages | | 359,928.44 | 292,082.23 |
| Wages Overtime | | 95,835.38 | 59,153.69 |
| Employers NIC | | 48,789.17 | 37,279.94 |
| Employers Pension | | 57,519.27 | 46,547.69 |
| DLO Travelling | | 1,188.85 | 5,950.61 |
| DLO Training | | 5,375.00 | 13,153.25 |
| Recruitment costs | | 0.00 | 728.00 |
| PPE & Protective clothing | | 2,929.15 | 3,863.77 |
| DLO Medicals | | 831.00 | 1,599.92 |
| | | <u>572,396.26</u> | <u>460,359.10</u> |
| | | 31.03.2024 | 31.03.2023 |
| | | Current Year | Previous Year |
| 13 Other Direct Costs | | | |
| Sub-contractor | | 1,867.70 | 540.58 |
| Consumables | | 694.18 | 974.36 |
| Buyers fees | | <u>2,561.88</u> | <u>1,514.94</u> |
| | | 31.03.2024 | 31.03.2023 |
| | | Current Year | Previous Year |
| 14 Support & Establishment Costs | | | |
| * Staff costs | | 124,904.83 | 136,311.04 |
| Other staff costs incl travelling, training, recruitment, insurances | | 22,482.79 | 20,961.66 |
| Depot costs | | 29,216.36 | 20,246.83 |
| Office costs | | 13,157.13 | 13,888.30 |
| Administration costs including telephone | | 12,467.66 | 11,212.62 |
| Consortium fees | | 266,809.00 | 256,175.79 |
| Advertising costs | | 570.60 | 570.60 |
| Shows and promotions | | 346.85 | 0.00 |
| Travelling & subsistence costs | | 306.93 | 246.48 |
| Motor vehicle running costs | | 27,611.67 | 30,418.18 |
| Plant vehicle running costs | | 139,226.90 | 157,880.09 |
| Plant (non-motorised) running and maintenance costs | | 24,228.59 | 17,080.58 |
| Small tools renewals | | 2,021.29 | 1,825.68 |
| Office & hire equipment costs | | 359.16 | 362.52 |
| IT costs | | 15,937.63 | 11,122.18 |
| Legal & professional fees | | 10,403.49 | 9,592.42 |
| Board expenses | | 6,462.00 | 8,155.87 |
| Subscriptions | | 0.00 | 105.00 |
| ADA costs | | 6,739.94 | 6,091.83 |
| Insurances | | 12,160.48 | 12,791.04 |
| Miscellaneous | | 0.00 | 0.00 |
| | | <u>715,413.30</u> | <u>715,038.71</u> |

* Staff Costs includes salaries, pensions & NIC of support staff.

TRENT VALLEY INTERNAL DRAINAGE BOARD

Notes to the Financial Statements For the Year Ended 31 March 2024

| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|-------------------------------------|----------------------------|-----------------------------|
| 15 Finance Costs | | |
| Bank charges | 525.30 | 518.10 |
| Credit charges | 460.90 | 362.10 |
| Card machine charges | 473.79 | 406.85 |
| | <u>1,459.99</u> | <u>1,287.05</u> |
| PWLB Loan Interest - existing loans | 15,230.91 | 16,203.51 |
| PWLB Loan Interest - future loans | 0.00 | 0.00 |
| | <u>15,230.91</u> | <u>16,203.51</u> |
| | <u><u>16,690.90</u></u> | <u><u>17,490.56</u></u> |

16 Tangible assets

| | Land & Buildings | Pumping Stations & Contents | Plant, Equipment & Vehicles | Total |
|----------------------------------------------------|--------------------|-----------------------------------|-----------------------------------|---------------------|
| | | | £ | £ |
| Cost or valuation | | | | |
| At 1 April 2023 | 298,374.00 | 2,503,116.00 | 1,866,328.82 | 4,667,818.82 |
| Additions in year | | - | 167,235.00 | 167,235.00 |
| Disposals in year | <u>(95,185.00)</u> | <u>-</u> | <u>(124,905.25)</u> | <u>(220,090.25)</u> |
| At 31 March 2024 | <u>203,189.00</u> | <u>2,503,116.00</u> | <u>1,908,658.57</u> | <u>4,614,963.57</u> |
| Depreciation | | | | |
| At 1 April 2023 | 37,220.76 | 917,807.60 | 959,791.14 | 1,914,819.50 |
| Charge in the year | 3,401.76 | 83,437.32 | 182,528.51 | 269,367.59 |
| Eliminated on disposal of assets to plant reserves | | - | (122,905.05) | (122,905.05) |
| At 31 March 2024 | <u>40,622.52</u> | <u>1,001,244.92</u> | <u>1,019,414.60</u> | <u>2,061,282.04</u> |
| Carrying amount | | | | |
| 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> |
| At 31 March 2023 | <u>261,153.24</u> | <u>1,585,308.40</u> | <u>906,537.68</u> | <u>2,752,999.32</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.

| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|-------------------------------------|------------------------------------|-------------------------------------|
| 16 Tangible assets continued | | |
| Depreciation charge on assets | <u>269,367.59</u> | <u>257,390.76</u> |
| | <u><u>269,367.59</u></u> | <u><u>257,390.76</u></u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |

| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|-------------------------------------------------|------------------------------------|-------------------------------------|
| 17 Profit / (Loss) on disposal of assets | | |
| Profit / (Loss) on disposal of land | (14,951.38) | - |
| Profit / (Loss) on disposal of plant | 30,999.80 | 34,946.52 |
| Profit / (Loss) on disposal of vehicles | <u>3,833.33</u> | <u>2,299.59</u> |
| | <u><u>19,881.75</u></u> | <u><u>37,246.11</u></u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |

| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|------------------------------------|------------------------------------|-------------------------------------|
| 18 Cash at bank and in hand | | |
| Natwest Current Account | 9,689.56 | 10,000.00 |
| Natwest Business Reserve Account | 920,256.89 | 526,702.37 |
| Natwest Direct Reserve Account | 262,096.91 | 262,096.91 |
| Beverley Building Society | 4,665.00 | 4,604.57 |
| Santander Building Society | 526,811.29 | 510,533.42 |
| Skipton B/soc Term Deposit | 250,000.00 | - |
| Rates float | <u>40.00</u> | <u>40.00</u> |
| | <u><u>1,973,559.65</u></u> | <u><u>1,313,977.27</u></u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |

| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|---------------------------------------------------|----------------------------|-----------------------------|
| 19 Trade creditors and supplier retentions | | |
| Trade creditors | (230,852.67) | (142,508.16) |
| Supplier retentions | <u>(10,859.84)</u> | <u>(9,470.18)</u> |
| Other Creditors | <u><u>(630.00)</u></u> | <u><u>-</u></u> |
| | <u><u>(242,342.51)</u></u> | <u><u>(151,978.34)</u></u> |

TRENT VALLEY INTERNAL DRAINAGE BOARD
Notes to the Financial Statements
For the Year Ended 31 March 2024

| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|------------------------------------------------------|----------------------------|-----------------------------|
| 20 Other Creditors | | |
| Pensions | (16,780.94) | (9,304.99) |
| Trade Union | (73.00) | (50.50) |
| Child Care Vouchers | 5.00 | 5.00 |
| Credit cards | 0.00 | (343.60) |
| | <u>(16,848.94)</u> | <u>(9,694.09)</u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| 21 Taxation and social security | | |
| VAT refund due from HMRC | 58,547.26 | 23,764.48 |
| VAT due to HMRC | 0.00 | 0.00 |
| PAYE due to HMRC | <u>(14,757.79)</u> | <u>(10,729.44)</u> |
| | <u>43,789.47</u> | <u>13,035.04</u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| 22 Loans | | |
| Due within 1 year | | |
| PWLB Loans | (34,927.01) | (33,925.71) |
| Hire Purchase | 0.00 | 0.00 |
| | <u>(34,927.01)</u> | <u>(33,925.71)</u> |
| Due after 1 year | | |
| PWLB Loans | <u>(459,393.32)</u> | <u>(494,320.33)</u> |
| | <u>(459,393.32)</u> | <u>(494,320.33)</u> |
| Total Loans & HP outstanding | <u>(494,320.33)</u> | <u>(528,246.04)</u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| 23 Deferred Receipts & Commuted Sums | | |
| Commuted sums held for culverts & drains maintenance | (10,307.66) | (5,222.22) |
| Permissom Homes | <u>(74,361.42)</u> | <u>(74,361.42)</u> |
| | <u>(84,669.08)</u> | <u>(79,583.64)</u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| 24 Pensions | | |
| Income & Expenditure | | |
| Current Service costs | 56,000.00 | 122,000.00 |
| Current Service income - Employer contributions | <u>(74,000.00)</u> | <u>(85,000.00)</u> |
| | (18,000.00) | 37,000.00 |
| Interest costs on defined benefit obligation | 201,000.00 | 168,000.00 |
| Interest income on plan assets | <u>(172,000.00)</u> | <u>(98,000.00)</u> |
| Total Net Interest | 29,000.00 | 70,000.00 |
| Administration expenses | 2,000.00 | 2,000.00 |
| Total Loss / (Profit) | 13,000.00 | 109,000.00 |
| | <u>13,000.00</u> | <u>109,000.00</u> |
| Balance Sheet | | |
| Changes in the Fair Value of Plan Assets | | |
| Opening Position at 1st April | 3,617,000.00 | 3,789,000.00 |
| Contributions by employees | 19,000.00 | 17,000.00 |
| Contributions by employer * | 74,000.00 | 85,000.00 |
| Contributions in respect of unfunded benefits | <u>-</u> | <u>-</u> |
| | 93,000.00 | 102,000.00 |
| Interest Income on Plan Assets | 172,000.00 | 98,000.00 |
| Remeasurements: ** | | |
| Return on assets less interest | 226,000.00 | (167,000.00) |
| Other actuarial gains & (losses) | <u>-</u> | <u>(30,000.00)</u> |
| | 226,000.00 | (197,000.00) |
| Administration expenses | (2,000.00) | (2,000.00) |
| Benefits paid out | (172,000.00) | (167,000.00) |
| Benefits (unfunded) paid out | <u>(5,000.00)</u> | <u>(6,000.00)</u> |
| | <u>(177,000.00)</u> | <u>(173,000.00)</u> |
| Closing fair value of plan assets at 31st March | <u>3,929,000.00</u> | <u>3,617,000.00</u> |

TRENT VALLEY INTERNAL DRAINAGE BOARD

Notes to the Financial Statements For the Year Ended 31 March 2024

24 Pensions note continued

Changes in the Defined Benefit Obligation

| | | | | |
|----------------------------------------------|-------------|----------------|--------------|----------------|
| Opening Position at 1st April | | (4,265,000.00) | | (6,538,000.00) |
| Current Service costs | (56,000.00) | | (122,000.00) | |
| Past Service costs *** | — | (56,000.00) | — | (122,000.00) |
| Interest Costs on defined benefit obligation | | (201,000.00) | | (168,000.00) |
| Contributions by employees | | (19,000.00) | | (17,000.00) |
| Remeasurements: ** | | | | |
| Changes in demographic assumptions | 61,000.00 | | 389,000.00 | |
| Changes in financial assumptions | 62,000.00 | | 2,310,000.00 | |
| Other experience **** | (23,000.00) | 100,000.00 | (292,000.00) | 2,407,000.00 |
| Benefits paid out | 172,000.00 | | 167,000.00 | |
| Benefits (unfunded) paid out | 5,000.00 | 177,000.00 | 6,000.00 | 173,000.00 |
| Closing position at 31st March | | (4,264,000.00) | | (4,265,000.00) |

Balance Sheet

| | | | |
|----------------------------------------------------------------------|--------------|-------|--------------|
| Closing Position of Net assets / (liabilities) - Pension Deficit *** | (335,000.00) | | (648,000.00) |
| | ===== | ===== | ===== |

Movement on Reserves

| | | | | |
|------------------------------|--------------|-------------|--------------|--------------|
| Service Costs | (56,000.00) | | (122,000.00) | |
| Employer contributions | 74,000.00 | 18,000.00 | 85,000.00 | (37,000.00) |
| Interest Income | 172,000.00 | | 98,000.00 | |
| Interest costs | (201,000.00) | (29,000.00) | (168,000.00) | (70,000.00) |
| Remeasurement - assets ** | 226,000.00 | | (197,000.00) | |
| Remeasurement obligations ** | 100,000.00 | 326,000.00 | 2,407,000.00 | 2,210,000.00 |
| Administration expenses | | (2,000.00) | | (2,000.00) |
| Movement on Pension Reserve | | 313,000.00 | | 2,101,000.00 |

* 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 2024 the Board contributed £8,920 (£25,675 in 2023) towards the pension deficit. The deficit for 2024/25 will be £9,270 rising to £9,630 in 2025/26 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 2024 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 as a result of introduction or withdrawal of, or changes to, member benefits. 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 2024.

**** The experience loss / (gain) on the defined benefit obligation includes £23,000 (2023 £485,000) in respect of the allowance for actual pensions increases and CPI inflation over the accounting period

TRENT VALLEY INTERNAL DRAINAGE BOARD

Notes to the Financial Statements
For the Year Ended 31 March 2024

| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|------------------------------------------------------------------|----------------------------|-----------------------------|
| 25 Engineering projects Grant Income | | |
| Fenton Marsh TV22305 | | |
| Burton Round TV21305 | | |
| Marton PS TV20305 | | |
| | <u>0.00</u> | <u>55,000.00</u> |
| | <u><u>0.00</u></u> | <u><u>55,000.00</u></u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| 26 Funded from Reserves | | |
| Capital Unapplied reserve | | |
| Fledborough PS Pump reserves | 0.00 | 40,000.00 |
| Burton Round TV21305 | <u>80,000.00</u> | <u>80,000.00</u> |
| | <u><u>80,000.00</u></u> | <u><u>40,000.00</u></u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| Funded from Reserves - Capital Unapplied | | |
| General reserves | | |
| Torksey TV16002 | 262,000.00 | 0.00 |
| Emergency Pump Repairs TV23302 | <u>132,441.24</u> | <u>0.00</u> |
| | <u><u>132,441.24</u></u> | <u><u>0.00</u></u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| 27 Contributions to schemes | | |
| North Scarle Flood Relief TV21803 | (1,500.00) | 1,500.00 |
| North Scarle Flood Relief TV21803 | 17,465.00 | |
| | <u>15,965.00</u> | <u>1,500.00</u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| 28 Deferred income & commuted sums released - Schemes | | |
| Commuted sum released to I&E - Persimmon Homes TV19504 | 0.00 | 0.00 |
| | <u>0.00</u> | <u>0.00</u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| 29 Engineering projects expenditure | | |
| Stocks | 13,589.63 | 1,866.00 |
| Use of own plant | 1,908.00 | 29,288.50 |
| Use of own labour | 24,208.29 | 18,474.13 |
| Contractors | 244,176.79 | 88,686.53 |
| Consultants Internal | 46,981.88 | 57,127.30 |
| Consultants External | 4,820.50 | 788.40 |
| Compensation | 0.00 | 0.00 |
| Other costs - incl hard/software | 152.20 | 3,310.45 |
| Expense items reimbursements incl travel | <u>22.81</u> | <u>0.00</u> |
| | <u><u>22.81</u></u> | <u><u>0.00</u></u> |
| | <u>335,860.10</u> | <u>199,541.31</u> |

TRENT VALLEY INTERNAL DRAINAGE BOARD

Notes to the Financial Statements

For the Year Ended 31 March 2024

| 30 Engineering Projects Reserves | 31.03.2024 | 31.03.2023 | Prior Years Continued Schemes |
|--------------------------------------------------------------------|--------------|---------------|-------------------------------------|
| | Current Year | Previous Year | |
| | £ | £ | |
| Value of Engineering reserve bfwd | | | |
| At 1 April | 623,143.77 | 561,511.61 | |
| Funding received in year | | | |
| Board funding as agreed in the Estimates | 200,500.00 | 185,000.00 | 1,956,859.00 |
| Board funding as agreed outside of Estimates from Reserves | | | |
| Marton PS - From Capital receipts unapplied | | | 30,000.00 |
| Torksey TV16002 | 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 |
| BulhamLane 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) | |
| Emergency Pump Repairs TV23302 (incl Torksey floods) | 132,441.24 | | |
| Fledborough PS pump refurb - From Capital receipts unapplied | | 40,000.00 | |
| 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 | |
| Fenton Marsh TV22305 | | | |
| Burton Round TV21305 | | | |
| Deferred / commuted sums received in year | | | |
| Commuted sum Ferry Drain Improvements | 28 | 0.00 | 10,028.58 |
| Contributions received in year | | | |
| Beckingham (TV11018) | | - | 29,485.00 |
| Cottam - EDF | | | 8,033.00 |
| Egmanton | | | 78,762.00 |
| North Scarle Flood Relief TV21803 | | 15,965.00 | 1,500.00 |
| Funds received | 690,906.24 | 261,173.47 | 4,781,646.82 |
| Engineering expenditure | | | |
| Expenditure in year | 335,860.10 | 199,541.31 | 4,208,924.01 |
| Difference on Income & Expenditure trf from 1819PS | - | | 11,211.20 |
| Actual expenditure | 335,860.10 | 199,541.31 | 4,220,135.21 |
| Engineering Projects Reserves Balance c/fwd | 978,189.91 | 623,143.77 | 561,511.61 |

31 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.

2. Audit of Accounts for the Year ending 31st March 2024

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 2023/24

TRENT VALLEY INTERNAL DRAINAGE BOARD

www.wmc-idbs.org.uk

During the financial year ended 31 March 2024, 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 2023/24 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 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 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 2023-24 AGAR period, were public rights in relation to the 2022-23 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 2022/23 AGAR (see AGAR Page 1 Guidance Notes). | ✓ | | |

| O. (For local councils only) | Yes | No | Not applicable |
|-----------------------------------------------------------------------------------------|-----|----|----------------|
| Trust funds (including charitable) – The council met its responsibilities as a trustee. | | | |

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

11/04/2024 12/04/2024 25/04/2024

Name of person who carried out the internal audit

DAVID ROBINSON

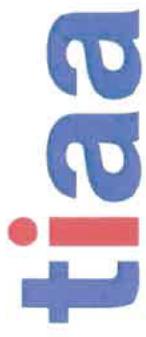
Signature of person who carried out the internal audit

Date

10/06/2024

*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

FINAL

Trent Valley Internal Drainage Board

Assurance Review of Annual Governance and Accountability Return

2023/24

May 2024

Executive Summary

| <h3>OVERALL ASSESSMENT</h3> | <p>Assurance over governance, risk and control processes</p> <p>SUBSTANTIAL ASSURANCE</p> <p>MEASURABLE ASSURANCE</p> <p>LIMITED ASSURANCE</p> <p>NO ASSURANCE</p> <p>SUBSTANTIAL ASSURANCE</p> | <h3>ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE</h3> <p>The audit covers all areas required by the Annual Governance and Accountability Return (AGAR) and includes where appropriate the key risks for a drainage board.</p> | <h3>SCOPE</h3> <p>The purpose of the review was to undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit.</p> | | | | | | | | | | |
|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------|-----------|---------|-------------|--|---|---|---|---|
| <h3>KEY STRATEGIC FINDINGS</h3> | <ul style="list-style-type: none"> The Drainage Board is managed appropriately in accordance with the expected governance and accountancy best practices. A review of the policy and procedure framework identified records not kept up to date, including the Members Code of Conduct and Financial Regulations The risk management arrangements are generally effective, but the Risk Registers and Strategy are overdue for review. Agendas and Minutes were reviewed confirming frequent financial, risk management and operations reporting. | <h3>GOOD PRACTICE IDENTIFIED</h3> <ul style="list-style-type: none"> Bank reconciliations are regularly undertaken and confirmed as appropriate. | <h3>ACTION POINTS</h3> <table border="1"> <thead> <tr> <th></th> <th>Urgent</th> <th>Important</th> <th>Routine</th> <th>Operational</th> </tr> </thead> <tbody> <tr> <td></td> <td>0</td> <td>0</td> <td>2</td> <td>0</td> </tr> </tbody> </table> | | Urgent | Important | Routine | Operational | | 0 | 0 | 2 | 0 |
| | Urgent | Important | Routine | Operational | | | | | | | | | |
| | 0 | 0 | 2 | 0 | | | | | | | | | |
| | | | | | | | | | | | | | |

Assurance - Key Findings and Management Action Plan (MAP)

| Rec. | Risk Area | Finding | Recommendation | Priority | Management Comments | Implementation Timetable (dd/mm/yy) | Responsible Officer (Job Title) |
|------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------|
| 1 | Directed | <p>A review of the Water Management Policies and procedures to be kept up to date in accordance with the review period or when circumstances change. These included the Trent Valley Members Code of Conduct, which was last amended March 2013, and the Financial Regulations, last reviewed in 2019.</p> <p>The last review date was stated in the policies but rarely had a set review period. For example, the Anti-Fraud and Corruption Policy and the Gifts and Hospitality Policy were last reviewed in May 2020, but it is not clear when they are to be reviewed. Policy review periods are commonly three to five years or when circumstances change.</p> | <p>3</p> <p><i>Policies to be reviewed this financial year and at that point a future review date will be included.</i></p> | 3 | | 31/03/2025 | Finance Manager & Corporate Services Manager |
| 2 | Directed | <p>The Board has defined a Risk Management Statement and Strategy displayed on the Water Management Consortium website; however, these have not been reviewed since May 2020. The Board operate a Business Risk Assessment and a Dynamic Risk Assessment, both of which were last reviewed and updated March 2023.</p> | <p>3</p> <p><i>The Risk Registers and Strategy be reviewed and updated frequently.</i></p> | 3 | <p><i>The Risk Management Statement & Strategy will be reviewed this financial year.</i></p> <p><i>The Business Risk Assessment was last reviewed by the Board at the March 2024 Board Meeting.</i></p> <p><i>The Dynamic Risk Assessment to be added as a Board Agenda item.</i></p> | 31/03/2025 | Corporate Services Manager |

| | | | | | | | | |
|---|--------|------------------------------------------------------------------------|---|-----------|----------------------------------------------------------------------------|---|---------|------------------------------------------------|
| 1 | URGENT | Fundamental control issue on which action should be taken immediately. | 2 | IMPORTANT | Control issue on which action should be taken at the earliest opportunity. | 3 | ROUTINE | Control issue on which action should be taken. |
|---|--------|------------------------------------------------------------------------|---|-----------|----------------------------------------------------------------------------|---|---------|------------------------------------------------|

Operational - Effectiveness Matter (OEM) Action Plan

| Ref | Risk Area | Finding | Suggested Action | Management Comments |
|--------------------------------------------------------------|-----------|---------|------------------|---------------------|
| <p>No Operational Effectiveness Matters were identified.</p> | | | | |

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings



Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.

| Ref | Expected Key Risk Mitigation | Effectiveness of arrangements | Cross Reference to MAP | Cross Reference to OEM |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------------------------|------------------------|
| GF | Governance Framework There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation. | In place | 1 | - |
| RM | Risk Mitigation The documented process aligns with the mitigating arrangements set out in the corporate risk register. | In place | 2 | - |
| C | Compliance Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance. | In place | - | - |

Other Findings

- (Q) The Trent Valley Internal Drainage Board Agendas and Minutes for the year 2023/24 were reviewed and confirmed to be in order. Actions were clearly set out and followed through into the next Committee Minutes, including the Finance and Plant Committee and the Joint Negotiating Committee are circulated within Board Meetings for discussion and to determine whether any urgent matters have arisen that require the Board's attention.
- (Q) The Business Risk Assessment includes risks relevant to the Board's key objectives such as delivering a complete service, operating within budget, and maintaining the environment. Risk scores and consequences have been identified for each risk and comprehensive control measures have been put in place. Risk scores have been calculated with the controls in place. The Dynamic Risk Assessment consists of present issues, their associated risk and RAG status as well as an Action Plan detailing planned actions with expected completion dates.
- (Q) The Nominal Ledger Trial Balance (Detailed) dated 16th January 2024 was provided and confirmed to be in balance. The creation and distribution of accounting records on a cyclical basis is a standard part of financial management at Trent Valley IDB.

Other Findings

- A review of the Aged Creditors Report (Detailed) dated 31st March 2024 confirmed there were no long-term outstanding invoices to be paid.
- A sample of high value payments was tested and confirmed the payments were authorised appropriately and the invoice, ledger, and bank statement matched. The sums feeding into the accounting statements were reviewed and verified to be correct. The Sage accounting system has in-built purchase order system authorities. Two payments required approval by the Board's Chairman as per the Financial Regulations and were compliant.
- The drainage rates and special levies collection is reported to the Board as well as justified write-offs. The Estimates of Income and Expenditure is presented to the Board, as well as the rate setting, for approval. The January 2024 Board papers confirmed that, following the Board decision to increase the Levy in 2023/24 to enable sufficient reserves, the budget proposes no increase on special levies to councils and to hold the agricultural drainage rates at 14.911 p/f for Area A and 2.796 p/f for Area B for 2024/25.
- The Financial Regulations define the debt recovery procedures and states that the Board is to be informed of any debt over six months old and of the recovery action being taken.
- The write off procedures are defined clearly within the Financial Regulations. A review of the quarterly Board Minutes confirmed write offs are escalated each quarter and approved accordingly.
- A review of the Aged Debtors Report (Detailed) dated 31st March 2024 confirmed there were no long-standing debts.
- The IDB utilises the Sage payroll system which interfaces well with the Sage accounting system as is standard for the Water Management Consortium.
- The payroll for week 40 was reviewed and found to be in order including NI contributions and tax deductions and the Board has confirmed that all employees have contracts in place.
- The Fixed Asset Schedule from Sage was last updated in December 2023 and includes the date acquired, the residual balance, the initial value, the depreciation, and the net book value.
- Accounting Statements have been undertaken and the banks are reconciled at month end. A review of the Cash Book Reconciliation Report for the NatWest current account confirms all payments and receipts have been reconciled.



Delivery Risk:

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

| Ref | Expected Key Risk Mitigation | Effectiveness of arrangements | Cross Reference to MAP | Cross Reference to OEM |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------------------------|------------------------|
| PM | Performance Monitoring There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner. | | In place | |
| S | Sustainability The impact on the organisation's sustainability agenda has been considered. | | In place | |
| R | Resilience Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted. | | In place | |

Other Findings

- (Q) Finance is a standing agenda item at Board meetings and the Management Accounts are presented quarterly. The Variance to Estimates Report and the forecasted income and expenditure is included within that financial update to monitor spend against the budget.
- (Q) Reserves were reviewed and confirmed to be based upon current and projected rate rises.
- (Q) Rates and special levies forecasting is presented to the Board to identify the projected financial impact.
- (Q) The Financial Regulations detail the procedures for the recording and banking of all income.
- (Q) The Cash Book Reconciliation Report dated 8th January 2024 was reviewed and found to be in order with no unreconciled sums.
- (Q) The Income and Expenditure Report includes the spend against the budget for the period ending 31st December 2023, which confirmed that the total income over expenditure was a surplus variance of £118,239.94.

EXPLANATORY INFORMATION

Scope and Limitations of the Review

- The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

- The matters raised in this report are only those that came to the attention of the auditor during the course of the 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. TIAA 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.

Assurance Assessment

- The definitions of the assurance assessments are:

| | |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Substantial Assurance | There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved. |
| Reasonable Assurance | The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved. |
| Limited Assurance | The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved. |
| No Assurance | There is a fundamental breakdown or absence of core internal controls requiring immediate action. |
4. The definitions of the assurance assessments are:

Effectiveness of arrangements

- The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

| | |
|---------------------------|--------------------------------------------------------------------------------------|
| In place | The control arrangements in place mitigate the risk from arising. |
| Partially in place | The control arrangements in place only partially mitigate the risk from arising. |
| Not in place | The control arrangements in place do not effectively mitigate the risk from arising. |
6. The table below sets out the history of this report.

| Stage | Issued | Response Received |
|----------------------------|--------------------------------|--------------------------------|
| Audit Planning Memorandum: | 7 th September 2023 | 7 th September 2023 |
| Draft Report: | 1 st May 2024 | 16 th May 2024 |
| Final Report: | 16 th May 2024 | |

Appendix A

AUDIT PLANNING MEMORANDUM

Appendix B

| | | | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------|--|--|
| Client: | Trent Valley | Review: | Annual Governance and Accountability Return | Type of Review: | Assurance | Audit Lead: | Mark Thomson – Senior Auditor | | |
| Outline scope (per Annual Plan): The purpose of the review is to undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit. | | | | | | | | | |
| | | | | Directed | Delivery | | | | |
| | | | | Governance Framework: There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation. | Performance monitoring: There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner. | | | | |
| | | | | Risk Mitigation: The documented process aligns with the mitigating arrangements set out in the corporate risk register. | Sustainability: The impact on the organisation's sustainability agenda has been considered. | | | | |
| | | | | Compliance: Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance. | Resilience: Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted. | | | | |
| Planned Start Date: | 2 nd February 2024 | Exit Meeting Date: | TBC | Exit Meeting to be held with: | TBC | Y/N (if Y then please provide brief details separately) | | | |
| SELF ASSESSMENT RESPONSE | | | | | | | | | |
| Matters over the previous 12 months relating to activity to be reviewed | | | | | | | | | |
| Has there been any reduction in the effectiveness of the internal controls due to staff absences through sickness and/or vacancies etc? | | | | | | N | | | |
| Have there been any breakdowns in the internal controls resulting in disciplinary action or similar? | | | | | | N | | | |
| Have there been any significant changes to the process? | | | | | | N | | | |
| Are there any particular matters/periods of time you would like the review to consider? | | | | | | N | | | |

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 2023/24

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 2024, that:

| | Agreed | | 'Yes' means that this authority: |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | Yes | No* | |
| 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 <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i> |

*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:

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

Chair

Clerk

and recorded as minute reference:

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 2023/24 for

TRENT VALLEY INTERNAL DRAINAGE BOARD

| | Year ending | | Notes and guidance |
|------------------------------------------------|-----------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | 31 March 2023 £ | 31 March 2024 £ | |
| 1. Balances brought forward | 1,020,456 | 1,223,098 | <i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i> |
| 2. (+) Precept or Rates and Levies | 2,092,256 | 2,948,103 | <i>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.</i> |
| 3. (+) Total other receipts | 204,683 | 298,310 | <i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i> |
| 4. (-) Staff costs | 587,711 | 691,536 | <i>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.</i> |
| 5. (-) Loan interest/capital repayments | 49,157 | 49,157 | <i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i> |
| 6. (-) All other payments | 1,457,429 | 1,913,880 | <i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i> |
| 7. (=) Balances carried forward | 1,223,098 | 1,814,938 | <i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i> |

| | | | |
|--------------------------------------------------------------------|-----------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8. Total value of cash and short term investments | 1,313,977 | 1,973,560 | <i>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.</i> |
| 9. Total fixed assets plus long term investments and assets | 4,667,819 | 4,614,964 | <i>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.</i> |
| 10. Total borrowings | 528,246 | 494,320 | <i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i> |

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

I certify that for the year ended 31 March 2024 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

07/06/2024

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