

Doncaster East Internal Drainage Board

Minutes of a Meeting of the Board held at the Green Tree Inn, Tudworth, on Friday, 21st June 2024, commencing at 10.00 a.m.

Elected

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

* *Present*

* Mr A. McGill (Chief Executive)
Dr D. Hickman (Executive Officer)
Mr R. Brown (Senior Engineer)
* Mr A. Malin (Senior Operations Manager)
* Mr G. Sutton (Operations Manager)
* Mrs N. Hind (Finance Manager)
* Mrs C. Davies (Corporate Services Manager)
* Mr D. Robinson (Internal Auditor - TIAA)
* *In attendance*

Appointed by the City of Doncaster Council

* Mr C. Crowe
Mr J. Hoare
* Mr P. Horne (Vice-Chairman)
Mr M. Houlbrook
* Mr C. McGuinness (Chairman)
Ms H. Norford
* Mr M. Oldknow
* Mr A. Porter

The Chairman welcomed Mr D. Robinson, the Internal Auditor, to the meeting. As the Finance Manager had to leave the meeting early, it was agreed to take agenda items 11, 12, 13 and 14 after approval of the minutes.

2024.40 APOLOGIES

Apologies for absence were received from Messrs J. Hoare, R. Hopkins and R. Wilson.

2024.41 DECLARATIONS OF INTEREST

Mr M. Oldknow declared an interest as Chairman of Governors in respect of planning application number 24/01640/3FUL.

2024.42 NOTIFICATION OF ITEMS OF ANY OTHER BUSINESS

None.

2024.43 BOARD MINUTES

RESOLVED

That the minutes of the meeting of the Board held on 22nd March 2024 be confirmed as a correct record.

2024.44 MATTERS ARISING

(a) Minute 2024.23 (d) - Park Drain Slip

Mr C. Crowe reported that the Coal Authority was awaiting further information from the Board and would then write formally. It was noted that costs for the survey were still awaited. The Chairman suggested the Board write to the City of Doncaster Council as owners of the site. At this point, Mr A. Porter arrived and agreed to take this matter up with the Council. Members highlighted to him that the bridle path had now disappeared, and the Board was unable to properly

maintain the channel. Access to the site was essential to survey the watercourse and undertake the necessary slip repairs.

RECEIVED

(b) Minute 2024.28 - Maintenance Operations

The Chairman understood that National Highways would not be undertaking the five-year inspection of the M180 motorway drains until September 2024 (this was due last year) and expressed concern that if there were any issues the work would not start for some time after that. Members were concerned that it was a long time since any work had been undertaken. One of the issues was access, as work needed to be undertaken from the hard shoulder. The Senior Operations Manager referred to a letter from National Highways which stated that further works to inspect the gully connections was planned for 2027. The Senior Operations Manager had attended a meeting with National Highways. National Highways had confirmed that the culverts had been inspected but they could not release their findings - he would speak to Officers again.

RESOLVED

That a letter be sent to National Highways stressing the issue with standing water in the area and asking them to bring forward their survey and undertake any necessary work as soon as possible.

2024.45 CONSORTIUM COMMITTEE

Mr M. Brooke stated that he had not been approached as Alternate to attend the meeting. This was an oversight.

RESOLVED

That the attached minutes of the meeting of the Consortium Committee held on 15th May 2024 be confirmed as a correct record and adopted by the Board.

2024.46 JOINT NEGOTIATING COMMITTEE

RESOLVED

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

2024.47 FINANCE

The attached report was circulated.

(a) Management Accounts

The Finance Manager presented the accounts for the period 1st April 2023 to 31st March 2024 which showed a surplus at the year-end of £85,256.72 which was significantly higher than the original estimate of -£64,252 and gave a surplus cash position at the year-end of 50.77% of net operating costs.

The Vice-Chairman queried the ability to accurately assess the budget. Regarding the additional income received, the Finance Manager reported that as PSCA work and consenting fees was so variable and not guaranteed, it was never overstated

in the estimates. Also, if there was a delay with a scheme and subsequently taking the loan, these costs were not incurred. In response to this, the Chairman stated that Officers should be aware of this in advance. The Finance Manager also highlighted that the estimates were prepared a long time in advance (the estimates process commencing in October for the following year) and projects were reviewed at that point and adjusted. The Chairman stated that Officers must be realistic about the work that could be delivered and how such major variances in the budget would be perceived. He stated that the Board could not continue to have such large rate increases and ask for more money, only for this to go into balances. He emphasised that the special levy took a large part of the councils' income. The Chief Executive agreed that the Board needed to demonstrate it was operating effectively and efficiently. He reported that the Local Government Association and Association of Drainage Authorities were pushing for a way to separate IDB funding from local authority spend on other services.

Although the balances at the year-end were in excess of the recommended 30%, it was noted that there would be additional costs this year following the storms earlier in the year.

Following a query from Mr M. Brooke about the potential decommissioning of Blaxton Quarry Pumping Station and the provision of £120,000 in 2:4 of the attached report, it was agreed that a report would be presented to the next meeting.

RESOLVED

- (i) That the Management Accounts for the period 1st April 2023 to 31st March 2024 be approved.
- (ii) That Officers prepare an update on Blaxton Quarry Pumping Station for the September Board meeting.

(b) Transfer of Budgets

These would be considered under the Asset Renewals Report.

(c) Cash Balances and Borrowing

A total of £1,029,315.38 was held in three bank accounts. Eight loans totalling £267,183.73 remained outstanding with the Public Works Loan Board.

RESOLVED

That the Board's financial position be noted.

(d) Payments over £500

In response to Mr M. Oldknow regarding the £25,796.54 payment to Npower, the Finance Manager confirmed that this was in respect of late invoices received from the previous supplier. She stated that there was no time limit on these but the new supplier was now submitting monthly invoices.

RESOLVED

That the Schedule of Payments over £500 shown at 6:1 on the attached report be approved.

(e) Five-Year Plan

The Finance Manager referred members to the last page of her report. The Chairman stated that he was in favour of a steady annual increase in the rates and levies, rather than a low rate followed by a spike. The Chief Executive reminded members that they had previously discussed setting aside funds to show separately those pumping stations for which the Board was wholly responsible for.

Mr C. Crowe stated that the Coal Authority managed the risk by carrying critical spares for their station and asked whether the Board had considered this. In response, the Chief Executive reported that the Consortium did not currently hold spares, however, he understood that this was something other IDBs were considering and suggested this could be considered alongside the risk register.

The Chief Executive stated that the purpose of the five-year plan was to ensure members were aware of the impact any decisions may have on future years. He emphasised that this was only an estimate but it was prudent to do this. The Finance Manager stated that this forecast was also necessary when applying for any loans.

RESOLVED

That the updated five-year plan shown in 8 of the attached report be noted.

2024.48 FINANCIAL STATEMENTS AND AGAR

(a) Final Accounts

The Finance Manager presented the Final Accounts for the year 1st April 2023 to 31st March 2024.

Mr P. Cornish referred to the Balance Sheet and queried why the debtors were significantly higher than last year. In response, the Finance Manager reported that these were in respect of outstanding electricity invoices and also recharges which could not be done until the year-end.

RESOLVED

That the attached Final Accounts for the year 1st April 2023 to 31st March 2024 be approved.

(b) Internal Audit Report

The Internal Auditor reported that he had concluded the audit for 2023/24 and presented the attached report which gave a Substantial Assurance. The Auditor reported referred to the Management Plan which recommended a review of the Board's Policies; this was a standard recommendation for ten of the 14 Boards recently audited.

RESOLVED

That the attached report of the Internal Auditor be noted and a review of Policies be undertaken during the current financial year.

(c) Annual Governance Statement

Members reviewed the Annual Governance Statement and were satisfied that there were sound systems of internal control in place.

RESOLVED

That the Annual Governance Statement (Page 4 of the Annual Governance and Accountability Return) be approved and signed by the Chairman.

(d) Accounting Statements

The Accounting Statements for the year 2023/24 were presented for consideration.

RESOLVED

That the attached Accounting Statements for 2023/24 (Page 5 of the Annual Governance and Accountability Return) be approved and signed by the Chairman.

2024.49 INVESTMENTS

The Finance Manager reported that the 35-day Access Business Saver Account was no longer available and Officers were therefore looking at other suitable interest bearing accounts with 'A' rated financial institutions.

RESOLVED

That the Chairman and Vice-Chairman be granted delegated authority to approve the opening of an account with an 'A' rated financial institution.

2024.50 DRAINAGE RATES AND SPECIAL LEVIES

For the financial year 2023/24, 99.98% of drainage rates had been collected, leaving a total of £290.90 outstanding at the year-end; since then, this figure had been reduced to £16.23. Special levies had been paid in full.

Rate demands for 2024/25 had been issued in the sum of £121,943.55 and 60.7% of this had been collected at 7th June 2024 (slightly higher than at the same time last year). Fifty one percent of the £1,128,747 special levies had also been collected.

RECEIVED

2024.51 ENVIRONMENT AGENCY AND PARTNERSHIP MATTERS

The Chairman referred to the recent Association of Drainage Authorities Trent Branch meeting and, in particular, the presentation from the National Farmers' Union (NFU). The NFU had challenged the criteria for Flood Recovery Grant which had originally stated that land must be within 150m from the centre of an eligible river - this challenge had been successful and the criteria removed. The grant only related to Storm Henk for the period 2nd to 12th January 2024 and included the Rivers Trent, Devon and Smite in Nottinghamshire.

The Chairman expressed his frustration at the amount of time required to complete the 'Expression of Interest' forms to apply for some of the £75M Flood Recovery Fund from central Government, despite assurance that this would be a simpler process.

Regarding preparation of the Expressions of Interest, a bid had been submitted on behalf of the Board in the sum of £266,498.73 for the £25M Storm Recovery element (operational expenses and repairs) and the Board's Engineer was now preparing a bid to submit in respect of the £50M Asset Improvements (modernisation and upgrade of IDB assets and waterways to improve flood resilience to farm businesses and local communities); the deadline for submission was 28th June 2024. It was noted that, should this bid be successful, all work would need to be completed before the end of March 2025. In response to members, the Chief Executive confirmed that availability of contractors would need to be considered and stated that the works programme would be reviewed and reprofiled to take into account any additional work. The Chief Executive stated that the wellbeing of staff was also a consideration as members of the team had been working additional hours to complete the submissions. The Vice-Chairman thanked all those involved in the preparation of the submissions, and in particular, the Senior Engineer.

RECEIVED

2024.52 OPERATIONS REPORT

(a) Winter Works Programmes

The Senior Operations Manager updated on progress with the 2023/24 winter works programme, stating that work had now been completed on Top Boating Dyke at Elmhirst (culvert installation), Westmoor Drain Outfall (slip repairs), Low Bank Drain (slip repairs), Bank Drain (slip repairs and culvert renewal) and Dutch Dike (slip repairs). Slip repairs and toe boarding was 75% complete on West Moor East Drain. Two jobs remained outstanding (Gatewood Lane Drain 2 reforming, and M180 South Soak Drain (access culvert repair and replacement) to complete the programme. North Idle Drain tree and bushing had been delayed until 2024/25 as it had not been possible to undertake mitigation work due to flooding.

Slip repairs scheduled for 2024/25 had been completed on New Godnow Drain West.

RECEIVED

(b) Maintenance of Dadsley Well Stream

Officers reported that a quotation had been received from the Board's contractors (Colwill Contracting) for removal of a damaged culvert and 100m of tree and bush clearance on the Dadsley Well Stream in the Tickhill catchment in the sum of £2,090 and recommended that this be accepted.

RESOLVED

That the quotation for the above work on Dadsley Well Stream be accepted.

(c) Summer Maintenance Work

Officers confirmed that Strategic Ordinary Watercourses were being monitored to ensure the continued conveyance of water and, where necessary, early weed removal would be undertaken in consultation with the Board's Environmental Officer.

Mr M. Brooke emphasised the need to liaise with landowners to ensure access. He stated that work on the section of the River Torne from Rossington to Tickhill

needed to be included in the programme and asked Officers to liaise with the Environment Agency (EA) to ensure this was undertaken. The Operations Manager confirmed that he had already met with the EA to discuss this.

RECEIVED

(d) Construction Works

Bank/outfall repair works were planned to repair a large slip at Tickhill Pumping Station.

RECEIVED

(e) Public Sector Cooperation Agreement (PSCA) Works for the Environment Agency

Work had now been completed on the River Torne Soak Drain, Candy Farm.

Mr C. Crowe left the meeting.

RECEIVED

(f) Site Security

The Senior Operations Manager reported that there had been an increased number of thefts over recent months, with break-ins at Wikewell, Low Ellers, Balby Carr and Cuckoo Lane Pumping Stations since April 2024. The Police and the Board's Insurers had been informed and settlement was awaited in respect of repairs and the theft of a small tools. It was noted that, in future, tools would not be left in the buildings. The Chief Executive confirmed that all break ins and thefts had to reported to the insurers and this would likely increase premiums.

RECEIVED

(g) Pump Run Hours

A schedule of pump run hours was presented for information for the period June 2023 to May 2024. This showed an additional 11,642 hours compared to the previous 12 months.

RECEIVED

2024.53 ASSET RENEWALS AND REFURBISHMENT PROJECTS

(a) Transfer of Budgets

Officers requested that the following budgets be rolled over from 2023/24 to 2024/25:

<i>Budget Heading</i>	<i>To be transferred from 2023/24</i>	<i>2024/25 Estimate</i>	<i>2024/25 Revised Estimate</i>
Culvert CCTV and Desilting	£17,495	£5,000	£22,495.00
Asset Renewals	£44,446.95	£15,000	£59,446.95
Catchment Reviews	£15,000	£5,000	£20,000.00
Mink Control	£2,000	£2,000	£4,000.00
Barn Owl Boxes	£1,000	£1,000	£2,000.00
Pumping Station Emergency Repairs	£56,645.33	£20,000	£76,645.33

It was noted that costs to date on Pumping Station Emergency Repairs were already in excess of the original 2024/25 estimate at £33,327 without taking into account the works required below.

It was also requested that the Admin Fees on Schemes Recharges budget be closed after transferring £1,004.04 to the Telemetry Replacement budget to offset the overspend, and the remaining £1,917.14 to general reserves.

RESOLVED

That the budget transfers listed above be approved and the Admin Fees on Schemes Recharges budget be closed.

Note: Some of the following Emergency Repair work had been included in the Expression of Interest for the Flood Recovery Fund, however, should this not be successful, the work would need to be funded from balances. Following confirmation of award, an update would be presented to the Board.

(b) Park Drain Pumping Station - Emergency Repairs

Following a failure, pump number 1 was removed and inspected by North Lincs Engineering at a cost of £5,745.50. A load test on the lifting beam was carried out at the same time at a cost of £1,650.

Following inspection, North Lincs Engineering had provided a quotation for refurbishment of the pump in the sum of £19,696. There were also faults with pump number 3 and quotations for lifting, inspection and repair would be presented to the September Board meeting.

RESOLVED

- (i) That the Board proceed with the refurbishment of pump number 1 at a cost of £19,696.
- (ii) That costs for lifting and inspection of the pump, and testing of the lifting beam be noted in the sum of £7,395.50.

(c) Idle Stop Pumping Station - Emergency Repairs

Pump number 1 was removed for refurbishment by Industrial Pumps Ltd and was expected to be reinstalled before the end of the month.

RECEIVED

(d) South Thorne Bank Pumping Station - Emergency Repairs

Pump number 1 had failed and, as it was more economical to replace this than to refurbish, an order had been placed with Industrial Pumps Ltd for a new pump at a cost of £8,950 including installation and this was due to be installed in August 2024.

RESOLVED

That the Officers' actions be approved.

(e) Balby Carr Pumping Station - Emergency Repairs

Pump number 2 had recently been repaired, reinstalled and commissioned by North Lincs Engineering, however, since then some minor damage had been caused by the ingestion of a foreign object. It was hoped that the damage could be repaired on site.

Note: Funding 49% Environment Agency, 27% Board, 22% Yorkshire Water, 2% Coal Authority.

RECEIVED

(f) Kilham Farm, Torne Bridge, Sandall Grange and Cadmans Pumping Stations – Pump Repairs

The impact of additional pumping to cope with the storm events since October last year, had resulted in faults and/or failures. Officers reported on quotations received from four suppliers for replacement of two pumps at each of the above pumping stations.

Mr M. Brooke suggested that Kilham Farm and Torne Bridge could manage with one pump as they only ran around 20 days each year.

It was noted that quotations for Cadmans had not been provided by two of the three suppliers and one supplier had quoted for supply only.

Officers recommended that the quotation submitted by Torishima be accepted in the sum of £108,124 (including installation and commissioning) as this represented best overall value for money and they had previously delivered a quality service on time and within budget. It was noted that there may be additional costs in respect of staff time and temporary damming off at the sites.

Mr P. Cornish queried the price submitted by Torishima in respect of Sandall Grange Pumping Station as this was considerably lower than the other two tenders. Officers confirmed that this would be clarified before any order was placed.

Note: Funding - Kilham Farm, Cadmans and Torne Bridge 100% Board funded. Sandall Grange 100% Coal Authority.

RESOLVED

- (i) That the quotation submitted by Torishima be accepted in the sum of £108,124 for the supply of, installation and commissioning of two new pumps at Kilham Farm, Torne Bridge, Sandall Grange and Cadmans Pumping Stations subject to confirmation of the price submitted in respect of Sandall Grange Pumping Station.
- (ii) That the potential overspend on Emergency Pump repairs be noted.

(g) Seven Arches Pumping Station - Emergency Control Panel

The control panel at the above station failed the recent electrical inspection due to the following:

- (i) Signs of damage both current and previous to electrical equipment.
- (ii) Kiosk and starter panel showing signs of age.

- (iii) Cables poorly supported within the panel, especially starter sections.
- (iv) Panel showing signs of heat, and damage to cable insulation. *Some of this had been repaired and cores replaced to allow use until replacement.*
- (v) Exposed terminations within the panel.

Officers reported that the most cost-effective solution would be to replace the panel and kiosk and a quotation had been received in sum of £32,138.80 for this. Discussions had commenced with National Highways who were responsible for 89.5% of the costs of this site (Board 8% and Coal Authority 2.5%), informing them of the failure, the health and safety risk and the anticipated costs. National Highways did not have a funds in the current budget for this work but discussions were ongoing.

RESOLVED

That delegated authority be granted to the Chairman and Vice-Chairman to approve the quotation for replacement of the panel and kiosk upon receipt of confirmation of funding from National Highways.

(h) Newington Pumping Station Refurbishment (100% Coal Authority Funded)

This station was due for major refurbishment and both pumps were displaying seal leak faults and becoming unreliable. The refurbishment would require installation of two fish-friendly pumps and there was only one supplier of pumps the required size (400 litres per second). A quotation had been received for two Pentair Nijhuis pumps in the sum of £97,695 for the supply and installation of two new pumps. Additional costs would be incurred for damming of the station and removing the existing pumps and modifications to the existing control panel would be likely.

Officers were preparing a simple business case outlining the issues and the work required for approval by the Coal Authority.

RESOLVED

That the Chairman and Vice-Chairman be granted delegated authority to place an order for the new pumps following approval from the Coal Authority.

(i) NICEIC Electrical Installation Inspections at Pumping Stations

Work required following the above inspections was being undertaken by the Board's electrical contractors (Interlec Ltd) and was expected to be in the region of £7,500.

RECEIVED

2024.54 ENVIRONMENTAL REPORT

A report had been circulated to members prior to the meeting which highlighted the following:

(a) Retirement of Environmental Officer

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 Licences

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) 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) 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.

(i) Environmental Sightings

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.

Recording of environmental sightings during the winter works programme was typically slow, the majority being badger setts and water voles.

RECEIVED

2024.55 BYELAW APPLICATION - SURFACE WATER DISCHARGE AT BESSACARR

Application had been made by the developers of Kelsey Gardens at Bessacarr to discharge surface water into the Board maintained Railway Drain. The applicants believed that these works had previously been consented but neither the Board nor the applicant could provide evidence of formal consent being granted. The development, which was nearing completion, had been constructed over a number of years and the surface water pumping station discharged to the Severn Arches pumped catchment at the rate of 98 litres per second.

Officers recommended that consent be granted subject to payment of a surface water development contribution in the sum of £264,294.77.

The Chairman stated that the Board should have been consulted by the council at the time and asked Officers to check the planning determination.

Mr M. Brooke expressed concern about the amount of surface water being discharged into the Railway Drain, Mr N. Williams agreed, stating that, in addition to the above development, he understood there were plans to build another 200+ houses that would also feed into the River Torne.

Mr G. Sutton reported that there was a 700m section of the watercourse that was not in good order as it could not be accessed due to the proximity of the railway line which bordered the watercourse on both sides. He stated that the Board would have to work with Network Rail regarding access, but it would be difficult to get a machine in anyway.

RESOLVED

That a decision be deferred until further information on the access and the state of the watercourse could be provided.

2024.56 BYELAW APPLICATION - PLAYING FIELDS DRAIN, HATFIELD

Application had been made for Yorkshire Water to install a rising main between Hatfield Woodhouse sewage treatment works and the sewerage system on Cemetery Road, Hatfield. The proposed route would involve horizontal directional drilling across the Board maintained Playing Fields Drain, running parallel to the watercourse for a distance of 100 metres, four metres from the bank top and 1.5 metres below ground level. The proposed work also included installation of a washout chamber within six metres of the bank top on the northern side of the same watercourse.

Officers reported that for the rising main to be located nine metres from the Board maintained watercourse on the northern bank, significant tree and bushing work would be required and the applicant was willing to undertake this work. Officers had pointed out that there was sufficient free ground on the southern side of the watercourse where the rising main could easily be located nine metres from the watercourse, however, the applicant did not have agreement to install the rising main on this side.

Annual maintenance of the watercourse was undertaken from the northern bank along the access strip as a hedgerow was situated on the southern bank top.

RESOLVED

That consent for the installation of a rising main and washout chamber within nine metres of the Board maintained Playing Fields Drain at Hatfield be refused.

2024.57 BYELAW CONTRAVENTION - WOOD AND EALAND COMMON DRAIN

Following reports of a laurel hedge planted along the bank top of the Board maintained Wood and Ealand Common Drain at Ealand, Officers had undertaken an inspection of the site and had written to the occupier of the land in February 2024 requesting removal of the hedge. No response was received. Officers had subsequently been advised that the land had been sold but Land Registry had not been updated. In addition to the planting of the hedge, the access culvert had been modified and a smaller pipe installed which would restrict the flow at this point.

Officers reported that this watercourse was known to cause localised flooding in Ealand and any restrictions to the flow could exacerbate this. The Chief Executive reported that

a scheme was planned which would involve surveying and modelling with application for local levy funding to support this work which was estimated cost £23,000.

The Chief Executive estimated the cost of removing the hedge and reinstating the access culvert to be £10,000. It was suggested that the Board undertake this work alongside the proposed scheme and pursue recovery of the £10,000 from the landowner.

Mr N. Williams queried why the Board was not pursuing the person responsible for planting the hedge, rather than the new owners.

RESOLVED

- (i) That notice be served on the landowner/occupier (if they could be located) to remove the hedge and reinstate the culvert.
- (ii) If the above is not successful, that the Board include removal of the hedge and reinstatement of the access culvert and seek recovery of the costs from the landowner/occupier.

2024.58 DELEGATED MATTERS - PLANNING, BYELAWS AND SUPERVISORY ROLE

(a) Byelaw Applications

Byelaw consent had been granted under delegated authority for the following:

DEIDB/LDC/2023/006 Surface water discharge from new industrial development into the Board maintained Mother Drain, off Balby Carr Bank at national grid reference 457174 401512 in the parish of Doncaster.

DEIDB/LDC/2023/030 Increase in flow from new industrial development into the Board maintained Mother Drain, off Balby Carr Bank at national grid reference 457516 401071 in the parish of Doncaster.

DEIDB/LDC/2024/010 Installation of replacement footbridge off Water Lane at national grid reference 459761 392139 in the parish of Tickhill.

RECEIVED

(b) Section 23 Applications

Consent had been granted under delegated authority for the following works south of Bessacarr, Kelsey Gardens in the parish of Cantley (DEIDB/LDC/2024/001-005):

Installation of a 46.6 metre culvert at national grid reference 461097 400139.

Installation of a 46.6 metre culvert at national grid reference 461263 399886.

Installation of a ten metre culvert at national grid reference 461190 399784.

Infilling of 390 metres of watercourse between national grid references 460937 400085 and 461305 399947.

Infilling of 375 metres of watercourse between national grid references 460896 399982 and 461253 399873.

RECEIVED

(c) Planning Applications

The Board had consulted on 13 planning applications since the last meeting and made appropriate comments relating to surface water drainage. No objections had been raised.

RECEIVED

2024.59 REGISTER OF MEMBERS' INTERESTS

Members were reminded that they needed to review and update their Register of Interest forms. These should be reviewed annually to ensure good governance.

RECEIVED

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.

RECEIVED

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.

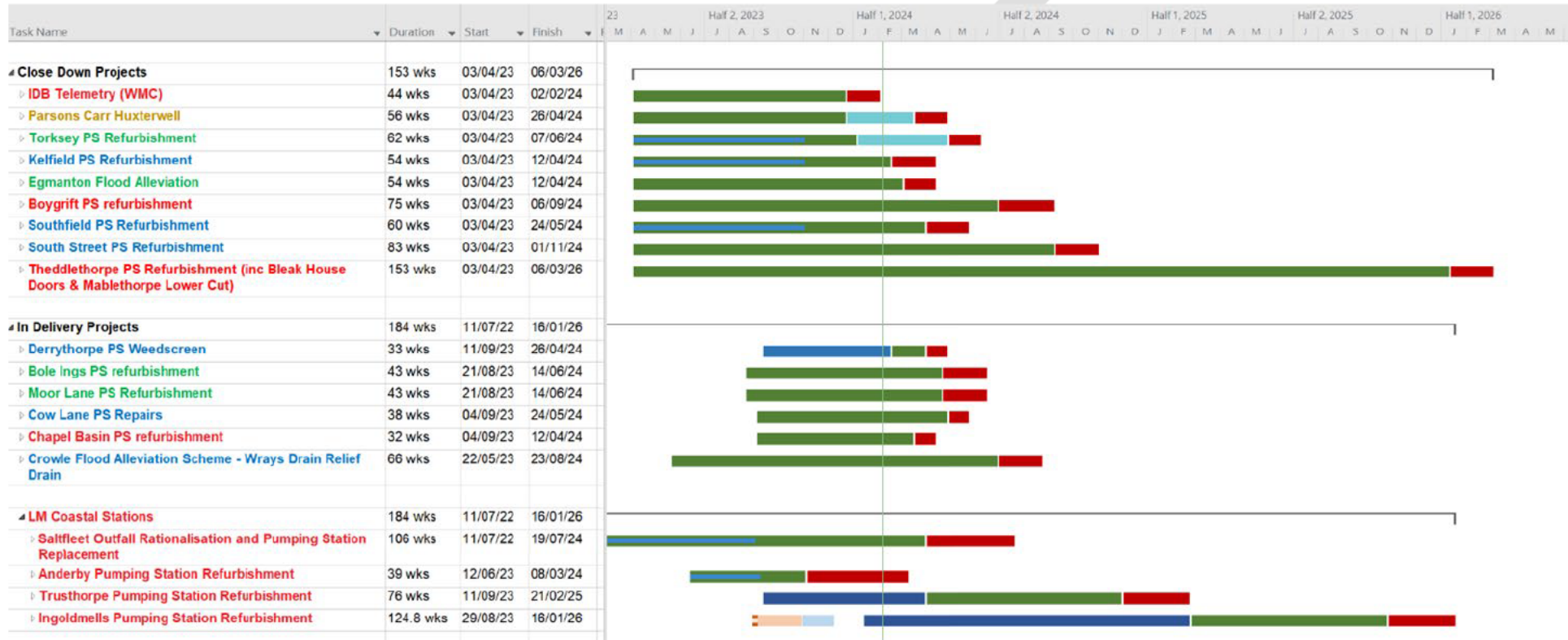
RECEIVED

CHAIRMAN

Water Management Consortium

CONSORTIUM COMMITTEE

Projects in Close Down Phase



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] 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	<ul style="list-style-type: none"> Water backs up the drain causing a bungalow on the main roadside to have to pump water out on to the road to prevent the bungalow flooding. 	Ops have set up temporary pump to lower the water level in the drain to prevent the householder having to pump 24hours per day.	The Board to consider building a small pumping station to pump the water into the EA Willoughby High Drain.

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

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. 	Ops control the structure in conjunction with Engineering.	<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>

<i>Location</i>	<i>Issue</i>	<i>Action taken to date</i>	<i>Future action required</i>
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. 	Local residents have blocked culvert with materials and sandbags.	<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">• Silting 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.

DRAFT

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	Board undertake maintenance either side of the village on sections of watercourse under PSCA agreement. Section passing through village is undertaken by the EA.	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. Sheepwash Brook diversion discussed, modelling results held by Board.	Engineering to review previous investigative works and compile response to Severn Trent claims of flooding being caused by Boards assets.
Lowdham	Historic flooding of properties in village due to overwhelming of surface water, sewerage system and Boards Cocker Beck. Historic Board issue in housing estate to be clarified.	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: Misson Bawtry Retford (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

DRAFT

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

	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

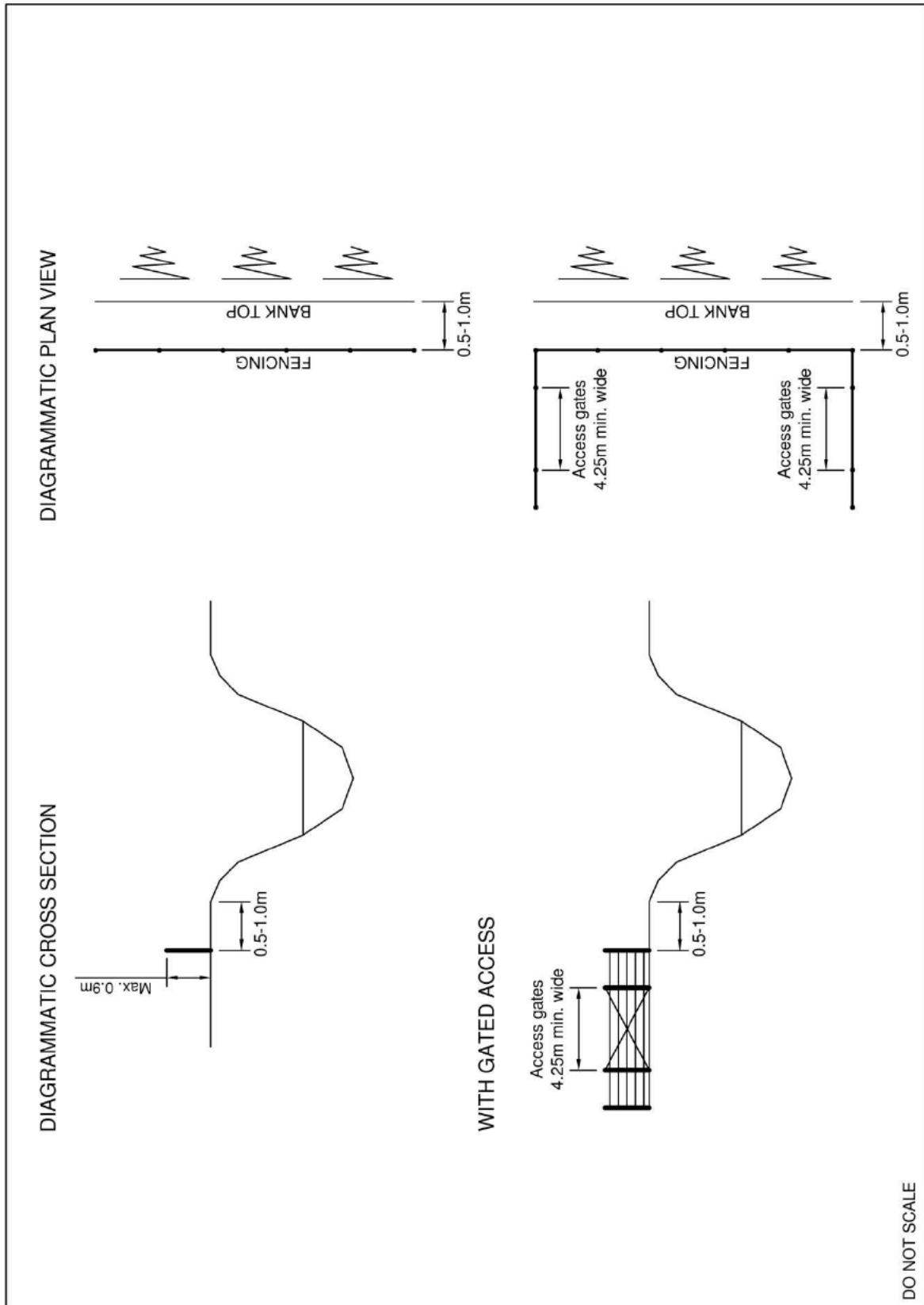
Isle of Axholme and North Nottinghamshire Water Level Management Board – planning@ioadb.co.uk

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

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

DRAFT

APPENDIX A – TYPICAL FENCING CROSS SECTION



WATER MANAGEMENT CONSORTIUM

**WELLINGTON HOUSE
MANBY PARK**

**LOUTH
LINCOLNSHIRE
LN11 8UU**

Telephone: 01507 328095

DRAFT

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

DONCASTER EAST INTERNAL DRAINAGE BOARD	File Ref:	Agenda Item: 11
Meeting: Board Meeting Date: 21st 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.

DONCASTER EAST INTERNAL DRAINAGE BOARD
Variance to Estimates Report - For the 12 months to 31st March 2024

Notes	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	1,502,764.00	160,615.80	1,663,379.80
Absorption Income relating to costs in Schemes	0.00	(0.00)	(0.00)
Total Maintenance Costs for Drains/PS/Consenting	(808,424.00)	(58,885.73)	(867,309.73)
Total Supportive expenditure incl Salaries, Plant Running, Precept, Admin & IT	(560,513.00)	36,087.42	(524,425.58)
	133,827.00	137,817.49	271,644.49
Adjustment to Other Reserves			
Add the intended transfer to Plant Renewals Fund -trf in reserves (rated for)	0.00	0.00	0.00
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	0.00	0.00
Adjustments for Balance Sheet Budget Entries			
Fixed Asset Adjustments			
Vehicle additions	0.00	0.00	0.00
Vehicle disposals	0.00	0.00	0.00
Plant additions	0.00	0.00	0.00
Plant disposals	0.00	0.00	0.00
Loan Capital Adjustment			
PWLB Loan repayments - Existing	(61,028.00)	(0.21)	(61,028.21)
PWLB Loan repayments - Future	(9,051.00)	9,051.00	0.00
Balance of Income over Expenditure To General Reserves at 31/03/2024	63,748.00	146,868.28	210,616.28
Board Funding towards schemes	(128,000.00)		(128,000.00)
Surplus/(deficit) to be taken from General Reserves as at 31st March 2024	(64,252.00)	146,868.28	82,616.28
Unplanned adjustments to Reserves during period:			
Additional Funds Required for Engineering Schemes to be taken from General Reserves	0.00	0.00	0.00
Engineering Scheme funds transferred back to General Reserves	0.00	2,640.44	2,640.44
Surplus/(deficit) to be taken from General Reserves as at 31st March 2024	(64,252.00)	149,508.72	85,256.72

The 2023/24 Estimates allowed for a deficit budget of **£64,252** where the funds would be met from general reserves.

The final Outturn position for 2023/24, as the above report indicates, is a surplus of **£85,256.72**.

This is an improvement to the estimated deficit position by **£149,508.72**.

At the March Board meeting, based upon the January 2024 accounts, the predicted outturn was a surplus position of **£59,731.30**, therefore this is a further improvement of **£25,525.42**.

This additional improvement was in the main relating to the higher PS contribution income

plus lower consortium costs, although the final electricity costs for the final quarter came in at **£12.8k** more than predicted. Electricity overspends for the year materialised at **£37.8k** more than the estimates.

The variance of **£149,508.72** to the Estimate deficit position of **£64,252** can be explained by the following material differences:

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

Consenting Income – Surface Water fees	£17,944.47
Consenting Income – Recharge of time	£3,467.50
Consenting Income – Application fees	£1,650.00
Contributions Income – PS Recharges	£77,165.09
Contributions Income - Vehicle Running Recharges	£2,847.67
Contributions Income – DLO Costs Recharged	£8,999.98
Contributions Income – Drains Maintenance	£2,645.25
PSCA Income less costs	£4,600.47
Admin fees Income incl in recharge projects	£14,740.48
Drains Maintenance Costs	£54,326.28
DLO – Labour share costs	£12,628.05
Consortium costs	£34,980.05
IT costs	£5,794.12
Legal & Professional fees incl valuers	£8,639.80
Delays in future loans - interest & capital	£17,910.00
	£268,339.21

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

Pumping Station costs - electric	-£37,805.78
Pumping Station costs – contractors & consult	-£42,865.63
Pumping Station costs - stocks	-£974.84
Pumping Station costs - insurances	-£4,183.81
DLO Wages & Oncosts	-£11,501.81
Salary costs – Shared Ops manager costs	-£19,844.47
Motor & plant running costs	-£3,644.04
	£120,820.38

Any Outturn surplus boosts General Reserves.

2:2 Plant reserves

There have been no movements on the Plant reserves and the Board hold a fund of £10,000 towards future plant additions. Should these funds be required elsewhere those future purchases will need to be rated for, increasing the rate in the affected year.

2:3 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	£478,989.97
Add: Funds in year to be held in the Plant Reserves for future use	£10,000.00
Add: Funds in year to be held in the Capital Rcpts Unapplied Reserves for future use	£0.00
Add: Funds in year to be held in the Commuted sum reserve	£75,774.68
Add: Costs rated for in 23/24 occurring in 2022/23 included in Predicted outturn	£0.00
Add: Actual Outturn for 23/24 including Transfers to/from schemes	£85,256.72
Cash Position at 31st March 2024	£650,021.37
Deduct: Plant Reserve Value at 31st March 2024	-£10,000.00
Deduct: Capital Receipts Unapplied Value at 31st March 2024	£0.00
Add: Funds in year to be held in the Commuted sum reserve	-£75,774.68
Surplus Cash Position at 31st March 2024 - for general use	£564,246.69
Surplus cash as a % of Net Operating Costs	50.77%
<i>Surplus Cash Position as predicted following 22/23 update</i>	<i>£414,737.97</i>
<i>Surplus Cash Position % as predicted following 22/23 update</i>	<i>32.96%</i>

The improved position for 2023/2024 has increased the Surplus Cash available in the General Reserve fund to 50.77% of the operating costs in the 2023/24 year. It should be noted that the improved position was partially relating to delays in expenditure rather than it not occurring at all, such as Loan repayments. The delays in taking the loans planned in 2023/24 have been factored into the estimates for 2024/25 and beyond.

The impact of the positive variance and the affect this may have on future rate increases is noted in the updated 5-year plans.

2:4 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		384,376.56
Board funding as agreed in Estimates		128,000.00
Engineering Income Received		107,491.47
Funds held in PS Reserve		-50,000.00
Transfers (to) / from reserves or OPS projects		0.00
Engineering Expenses paid		(80,844.81)
Balances at 31st March 2024		<u>489,023.22</u>

Project	Remaining Budget
DE10001 Misson Training Area SSSI WLMP Implementation	0.00
DE11001 Potteric Carr SSSI WLMP	0.00
DE14001 Reserve fund for Projects	80,000.00
DE16001 Haxey Grange Fen SSSI WLMP	0.00
DE18005 Strategic Hydraulic Modelling	23,756.00
DE19305 Low Ellers PS Pump Refurbishment	-5,886.86
DE19307 Huxterwell PS Weedscreen	-47,347.57
DE19453 Great Black Lane Tickhill Drainage Scheme	5,000.00
DE19501 Huxterwell Drain Improvements	-1,232.89
DE20305 Newington PS Refurbishment	-463.76
DE20306 Seven Arches PS Refurbishment	15,657.09
DE20307 Park Drain PS Refurbishment	43,017.30
DE20802 Wood & Ealand Common Drain Study	2,360.25
DE20803 Boating Dyke Study	1,491.87
DE21305 Elmhirst PS Refurbishment	63,606.88
DE21306 Franklins PS Refurbishment	20,000.00
DE21307 High Level South Refurbishment	0.00
DE23305 Blaxton Quarry	120,000.00
DE23801 Drain Investigations	32,477.63
DE24302 Emergency Pump Station Repairs	56,645.33
DE24450 Culvert CCTV & desilting works	17,495.00
DE24451 Asset Renewals & Resilience	44,446.95
DE24600 Barn Owl Boxes	1,000.00
DE24601 Mink Control	2,000.00
DE24800 Catchment Reviews	15,000.00
ENGINEERING PROJECTS	<u><u>489,023.22</u></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.

Doncaster East Internal Drainage Board

Movement on reserves - Engineering Projects

Year to 31st March 2024 - Approval at June 2024 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 / (overspent) - projects closed</u>	Balance trf
DE2223ADM Admin fees prior to March 23 extracted & moved to reserves	1,917.14
	<hr/>
	1,917.14
<u>Operations Projects underspent</u>	
	<hr/>
	0.00
	<hr/>
Net funds transferred to/(from) Reserves	1,917.14
	<hr/> <hr/>
<u>Other Movements to be approved</u>	
DE20303 Telemetry Replacement	1,004.04
The above to be transferred from:	
DE2223ADM Admin fee recharge on Schemes	<u>-1,004.04</u>
	<hr/>
DE24302 Emergency PS repairs	56,645.33
The above to be transferred from:	
DE23302 Emergency PS repairs	<u>-56,645.33</u>
	<hr/>
DE24450 Culvert CCTV Desilting	17,495.00
The above to be transferred from:	
DE23450 Culvert CCTV Desilting	<u>-17,495.00</u>
	<hr/>
DE24451 Asset renewals	44,446.95
The above to be transferred from:	
DE23451 Asset renewals	<u>-44,446.95</u>
	<hr/>
DE24800 Catchment Reviews	15,000.00
The above to be transferred from:	
DE23800 Catchment Reviews	<u>-15,000.00</u>
	<hr/>
DE24600 Barn Owl Boxes	1,000.00
The above to be transferred from:	
DE23600 Barn Owl Boxes	<u>-1,000.00</u>
	<hr/>
DE24601 Mink Costs	2,000.00
The above to be transferred from:	
DE23601 Mink Costs	<u>-2,000.00</u>
	<hr/>

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

4:1 Schedule of Balances

	Bank Balances	Interest Rate
Lloyds Current Account	£416,495.77	0.00%
Lloyds Rating Account	£362,819.61	0.00%
Skipton B/soc term deposit	£250,000.00	5.15%
TOTAL	<u>£1,029,315.38</u>	

5:0 External Borrowing

5:1 The following annuity loans are outstanding with the Public Works Loan Board:

<i>District / Loan Number</i>	<i>Loan Amount</i>	<i>Year Commenced</i>	<i>Period (years)</i>	<i>Interest Rate</i>	<i>Balance Outstanding</i>
501518	£230,000.00	2002	25	4.75%	£50,451.00
501506	£84,154.00	2003	25	4.65%	£23,020.00
501507	£52,119.00	2003	25	4.65%	£14,257.02
501508	£58,368.00	2003	25	5.25%	£18,345.24
501519	£116,000.00	2003	25	4.85%	£32,227.42
501516	£76,133.00	2003	20	4.65%	£0.00
501520	£43,535.00	2005	25	4.45%	£16,233.40
501514	£138,106.74	2010	18	4.86%	£63,987.31
501517	£227,543.39	2011	14	3.83%	£48,662.34
		Total			<u>£267,183.73</u>

6. Payments over £500

6:1 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 Doncaster East Internal Drainage Board meeting for approval on 21st June 2024

Trans Date	Account	Narrative	Payment Value	Notes
			£	
29/02/2024	Net Wages	PAYE & Pension Payments	4,045.58	
08/03/2024	Colwill Contracting Ltd	PP/COLW001	19,104.06	Retention for 23/24 summer works
22/03/2024	Isle of Axholme & North Nottinghamshire WLMB	PP/IOAN001	2,280.82	Shared employee costs
22/03/2024	Lindsey Marsh Drainage Board	PP/LMDB001	18,154.44	Consortium, consenting, disbursement and engineering recharges Feb 24
22/03/2024	WSP UK Limited	PP/WSPU001	1,865.29	Hydraulic modelling works
25/03/2024	Total Energies	PP/TOTG001	537.48	Pumping station electricity
25/03/2024	Total Energies	PP/TOTG001	559.53	Pumping station electricity
25/03/2024	Total Energies	PP/TOTG001	823.74	Pumping station electricity
25/03/2024	Total Energies	PP/TOTG001	1,095.17	Pumping station electricity
25/03/2024	Total Energies	PP/TOTG001	1,239.48	Pumping station electricity
25/03/2024	Total Energies	PP/TOTG001	1,517.27	Pumping station electricity
25/03/2024	Total Energies	PP/TOTG001	1,983.29	Pumping station electricity
25/03/2024	Total Energies	PP/TOTG001	2,031.50	Pumping station electricity
25/03/2024	Total Energies	PP/TOTG001	2,279.11	Pumping station electricity
25/03/2024	Total Energies	PP/TOTG001	4,119.74	Pumping station electricity
25/03/2024	Total Energies	PP/TOTG001	5,242.72	Pumping station electricity
25/03/2024	Total Energies	PP/TOTG001	5,436.76	Pumping station electricity
25/03/2024	Total Energies	PP/TOTG001	5,818.40	Pumping station electricity
25/03/2024	Total Energies	PP/TOTG001	7,485.45	Pumping station electricity
25/03/2024	Total Energies	PP/TOTG001	11,983.81	Pumping station electricity
				Plant, labour & materials for Top Boating Dyke
02/04/2024	Colwill Contracting Ltd	PP/COLW001	17,021.40	culvert extension
02/04/2024	Industrial Pumps Ltd	PP/INDU001	17,220.00	Repairs to sulzer pump at Low Eilers PS
02/04/2024	Wilkin Chapman llp	PP/WILK001	4,200.00	Legal fees for lport Huxterwell agreement
28/03/2024	Net Wages	PAYE & Pension Payments	4,038.28	
06/03/2024	Skipton B/Soc - Fixed Term Account	IAT	250,000.00	Fixed term investment
21/03/2024	P.A.Y.E.	PAYE & Pension Payment	1,617.17	
				Breakdwn repairs to weedscreen cleaner at
19/04/2024	AIM Electrical Services	PP/AIM001	940.84	Balby Carr PS
19/04/2024	Isle of Axholme & North Nottinghamshire WLMB	PP/IOAN001	2,754.15	Shared employee costs

19/04/2024	Lindsey Marsh Drainage Board	PP/LMDB001	3,933.75	Engineering & disbursement recharges Mar 24
19/04/2024	North Lincs Engineering Ltd	PP/NLEN001	32,416.43	Removal & overhaul of pump at Balby Carr PS
25/04/2024	Colwill Contracting Ltd	PP/COLW001	6,188.40	Slip repairs and works for access
25/04/2024	NPower	PP/NPOW002	25,796.54	End of contract electricity costs
22/04/2024	Total Energies	PP/TOTG001	609.91	Pumping station electricity
22/04/2024	Total Energies	PP/TOTG001	717.44	Pumping station electricity
22/04/2024	Total Energies	PP/TOTG001	885.60	Pumping station electricity
22/04/2024	Total Energies	PP/TOTG001	1,013.44	Pumping station electricity
22/04/2024	Total Energies	PP/TOTG001	1,014.71	Pumping station electricity
22/04/2024	Total Energies	PP/TOTG001	1,324.70	Pumping station electricity
22/04/2024	Total Energies	PP/TOTG001	1,982.66	Pumping station electricity
22/04/2024	Total Energies	PP/TOTG001	4,363.25	Pumping station electricity
22/04/2024	Total Energies	PP/TOTG001	5,000.97	Pumping station electricity
22/04/2024	Total Energies	PP/TOTG001	5,237.32	Pumping station electricity
22/04/2024	Total Energies	PP/TOTG001	5,572.80	Pumping station electricity
22/04/2024	Total Energies	PP/TOTG001	6,926.26	Pumping station electricity
22/04/2024	Total Energies	PP/TOTG001	10,085.54	Pumping station electricity
02/05/2024	Colwill Contracting Ltd	PP/COLW001	3,966.00	Slip repairs and tree removal
02/05/2024	Inter-Lec Ltd	PP/INTL001	14,568.00	Electrical inspections
02/05/2024	Isle of Axholme & North Nottinghamshire WLMB	PP/IOAN001	1,337.72	Shared employee costs
02/05/2024	Lindsey Marsh Drainage Board	PP/LMDB001	16,217.93	Consortium and consenting recharges Mar 24
02/05/2024	Schneider Electric Systems UK Limited	PP/SCHN001	4,512.64	Telemetry support 01.04.24-30.06.24
10/05/2024	AIM Electrical Services	PP/AIM001	997.31	Breakdown repairs at Kilham Farm

Total

550,064.80

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

7. Management Variance Accounts detailed report

DONCASTER EAST 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				
Agricultural drainage rates	118,271.00	53.40	118,324.40	
Special levies	1,075,752.00	0.00	1,075,752.00	
Rental, wayleaves & grazing income	211.00	(0.46)	210.54	
Income from PSCAs	10,000.00	25,270.27	35,270.27	Weedcutting works for the EA
Income from rechargeable works	0.00	8,413.61	8,413.61	Drains Mntnce recharge to CA £2645. Accrued Income to be recharged on completion of Legal Agreement re First Point & Huxterwell £5,689
Income from recharge of disbursements	0.00	0.00	0.00	
Income from consenting	33,000.00	23,061.97	56,061.97	Includes Surface Water Contributions of £47,944.47. Consent fees £4,650 & Consent officers time £3,467.50
Contributions to PS expenditure	253,245.00	77,165.09	330,410.09	Directly relateable to PS costs, the higher the costs the higher the contributions
Contributions to other costs	12,285.00	11,847.62	24,132.62	Contribution towards Vehicle running costs £7,932.64 plus rental to CA £7,200. Contributions to DLO shared with IOA £8,999.98
Deferred income, commuted sums & contributions	0.00	0.00	0.00	
Other income	0.00	14,804.30	14,804.30	Incl Summons receipts £50 & admin fee on Scheme & PS Contributions of £14,740.48
Investment interest	0.00	0.00	0.00	
TOTAL INCOME - not including absorption income	1,502,764.00	160,615.80	1,663,379.80	
Absorbntion Income - offset to costs				
Own use of plant recharged (absorption) to Schemes	0.00	0.00	0.00	Use of own plant within schemes improves the General Surplus Cash Position of the Board
Own use of labour recharged (absorption) to Schemes	0.00	(0.00)	(0.00)	Use of own DLO labour within schemes improves the General Surplus Cash Position of the Board.
TOTAL INCOME - including absorption income in scheme	1,502,764.00	160,615.80	1,663,379.80	Positive Variance on Income - will increase General Cash Reserves.

DONCASTER EAST 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				
Drain maintenance expenditure	405,242.00	54,326.28	350,915.72	{ Underspent on contractors £50.8k
Pumping station expenditure	379,182.00	(85,371.78)	464,553.78	{ Electric £37,805.78 over budget. Insurances/Insp £4.2k higher than budget. Contractors/consultants £42,865.63
PSCA Recharge expenditure	10,000.00	(20,669.80)	30,669.80	{ Costs recharged to EA
Recharge expenditure	0.00	(5,688.77)	5,688.77	{ External consultant costs £5,480 to be billed out on completion of Legal agreement
Consenting time expenditure	14,000.00	(1,481.68)	15,481.68	{ External Consultants time spent on applications
Disbursement Costs	0.00	0.00	0.00	
Cost of goods sold & stock variances	0.00	0.02	(0.02)	
TOTAL MAINTENANCE & DEVELOPMENT EXPENDITURE	808,424.00	(58,885.73)	867,309.73	
SUPPORTIVE EXPENDITURE				
DLO costs	55,624.00	(11,264.96)	66,888.96	New full time member of staff taken on September 2023
Other direct expenses	20,226.00	12,840.36	7,385.64	Apprentice costs no longer payable £11.5k below budget
Environment Agency precept	218,880.00	0.00	218,880.00	The final payment of £109,440 paid on 02.02.24
Support & establishment costs	240,754.00	25,629.85	215,124.15	{ Staff Costs re Ops manager share £19.8k over budget. Other Staff Costs £2.7k over budget. Consortium fees £35k lower than estimate. Motor reps £4.3k over budget. IT budget £5.8k under & legal/prof fees £8.6k under. Employment advice £1k over budget.
Finance costs	24,829.00	8,700.58	16,128.42	{ Loan delayed Interest expected £8,859
Depreciation costs	0.00	(56,528.02)	56,528.02	
Bad debt costs	0.00	(18.41)	18.41	Court costs for summonses and rate write offs
Biodiversity & environmental costs	200.00	200.00	0.00	
TOTAL SUPPORTIVE EXPENDITURE	560,513.00	(20,440.60)	580,953.60	
TOTAL EXPENDITURE	1,368,937.00	(79,326.33)	1,448,263.33	
	133,827.00	81,289.47	215,116.47	
EXCEPTIONAL INCOME	0.00	0.00	0.00	This is a non-monetary accounting adjustment
INCOME OVER EXPENDITURE	133,827.00	81,289.47	215,116.47	

8. Update to 5-year Plan

The rate set in January 2024 for the 2024/25 financial year was approved with a 3.5% increase. Incorporating the results for 23/24 in the 5-year plan would indicate that the Surplus Cash position within the General reserves will fall to 44.54% 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 a much lower % increase for 2025/26 and 2026/27 of potentially 1%.

However, it should be noted that during the recent wet weather a number of pumps have failed or need repairs at Board owned Pumping Stations. Whilst officers are hopeful that alternative outside funding may go towards meeting the costs of the repairs, should the Board have to fund additional repairs in the region of £120k in 2024/25 this will reduce the Surplus Cash to 31.93% by March 2025.

Mrs N. Hind FCCA
Finance Manager

**Doncaster East Internal Drainage Board
Estimate 5 Year Summary**

Year	Actual 2023/24	Estimate 2024/25 1	Estimate 2025/26 2	Estimate 2026/27 3	Estimate 2027/28 4	Estimate 2028/29 5
Scheme Income / Expenditure - Earmarked funds						
a) Board Contribution to Schemes from Rating income	128,000.00	143,000	143,000	111,000	108,000	124,000
Unplanned Movements to Schemes from Reserves / Rating income						
Unplanned Movements from Schemes back to Reserves	-2,640.44					
Balance Sheet Income or Expenditure						
Plant Renewals (Additions less disposals)	0	0	26,000	25,000	0	0
Plant Reserves - future funds	0	0	0	5,000	20,000	20,000
Plant Renewals Funded from Plant Reserve	0	0	-10,000	0	0	0
Loan Capital Repayments - existing	61,028.21	60,793	63,556	56,147	40,367	25,567
Loan Capital Repayments - future loans	0.00	0	4,632	9,640	16,422	30,825
b) Balance Sheet Income or Expenditure	61,028.21	60,793	84,188	95,787	76,789	76,392
Income & Expenditure Account						
Non-scheme Expenditure:						
Maintenance / Direct Cost of Work						
Pumping Station Costs	503,600.47	391,034	400,942	412,187	423,749	435,639
Drain Maintenance Works - incl Reforming from 23/24	356,878.98	401,328	409,354	417,540	425,890	434,407
PSCA Works	30,669.80	20,000	10,000	10,000	10,000	10,000
Other Recharge Works	5,768.36	0	0	0	0	0
Consenting Costs	15,682.93	21,493	22,030	22,581	23,146	23,725
Disbursement Costs	0.00	0	0	0	0	0
c) Maintenance / Direct Cost of Work	912,600.54	833,855	842,326	862,308	882,785	903,771
Supportive Expenditure						
Plant Running Costs	12,870	11,390	11,675	11,968	12,267	12,574
DLO Wages	63,966	85,476	84,673	86,790	88,960	91,184
DLO Costs	2,923	3,768	3,863	3,960	4,059	4,160
Support & Establishment Costs	202,273	261,350	268,835	282,153	296,343	314,363
Salaried staff costs	0	0	0	0	0	0
Finance & Bank Charges	1,743	1,770	1,814	1,859	1,905	1,953
Loan Interest Repayments - existing	14,385	11,677	8,914	6,024	3,596	1,822
Loan Interest Repayments - future loans	0	0	8,711	17,046	27,123	47,312
Other costs	7,386	5,970	6,008	6,047	6,087	6,128
EA Precept	218,880	218,880	218,880	218,880	218,880	218,880
d) Supportive Expenditure	524,425.56	600,281.00	613,373.00	634,727.00	659,220.00	698,376.00
e) Total Expenditure plus contributions to schemes	1,623,413.87	1,637,929	1,682,887	1,703,822	1,726,794	1,802,539
Non-Scheme Income						
Other Income	-15,014.84	-18,211	-18,307	-18,403	-18,500	-18,597
PSCA Recharge Income	-35,270.27	-20,000	-10,000	-10,000	-10,000	-10,000
Other Recharge Income	-17,413.59	-18,166	-18,620	-19,086	-19,563	-20,052
Consenting Income	-56,061.97	-33,000	-14,000	-14,000	-14,000	-14,000
Disbursement Income	0.00	0	0	0	0	0
Contributions - PS	-330,410.09	-237,620	-243,561	-249,650	-255,891	-262,288
Contributions - Wages	0.00	0	0	0	0	0
Contributions - Support	0.00	0	0	0	0	0
Contributions - Motoring	-15,132.64	-14,010	-14,181	-14,357	-14,534	-14,719
Contributions - oncosts						
Commutated Sums	0.00	0	0	0	0	0
DLO & Plant costs absorbed into Productive Expenditure	-45,290.79	-40,969	-41,952	-42,960	-43,992	-45,049
f) Total Income	-514,594.19	-381,976	-360,621	-368,456	-376,480	-384,705
g) To be funded by Rates & Levy	1,108,819.68	1,255,953	1,322,266	1,335,366	1,350,314	1,417,834
Agricultural Rates Income	-118,324.40	-122,369	-123,600	-124,832	-130,456	-136,971
Special Levy Income	-1,075,752.00	-1,128,747	-1,140,110	-1,151,472	-1,203,350	-1,263,450
h) Rates & Levy Income	-1,194,076.40	-1,251,116	-1,263,710	-1,276,304	-1,333,806	-1,400,421
i) Net Surplus/(Deficit)	85,256.72	-4,837	-58,556	-59,062	-16,508	-17,413
Agricultural Annual Values	1,621,285	1,620,772	1,620,772	1,620,772	1,620,772	1,620,772
Special Levy Annual Values	14,746,410	14,950,300	14,950,300	14,950,300	14,950,300	14,950,300
j) Rateable Annual Values	16,367,695	16,571,072	16,571,072	16,571,072	16,571,072	16,571,072
k) Rate p/£	7.295	7.55	7.626	7.702	8.049	8.451
l) Rate % Increase	17.00%	3.50%	1.00%	1.00%	4.50%	5.00%
Loan debt						
Loan debt - existing loans	267,184	206,361	142,805	86,658	46,291	20,724
Loan debt - potential new loans	0	0	320,368	480,728	804,306	953,482
m) Total Loan debt	267,184	206,361	463,173	567,386	850,598	974,206
n) Loan debt as a % of Rateable Income	22.38%	16.49%	36.65%	44.46%	63.77%	69.57%
o) Current Year potential variances						
Cash Reserves						
p) Cash Balances at 31/3 after adjustments	650,021.37	645,184.37	586,628	532,566	536,058	538,645
q) Plant Reserve (rated for) - to be deducted from cash balance reserves	10,000.00	10,000.00	0	5,000	25,000	45,000
r) Commuted Sum reserve - to be deducted from cash balance reserves	75,774.68	75,774.68	75,774.68	75,774.68	75,774.68	75,774.68
s) Surplus Operating Cash	564,246.69	559,409.69	510,854	451,792	435,284	417,871
t) Net Operating costs	1,111,460.12	1,255,953.00	1,322,266	1,335,366	1,350,314	1,417,834
u) Total Cash as % of operating costs	58.48%	51.37%	44.37%	39.88%	39.70%	37.99%
v) Surplus Operating Cash as % of Operating costs	50.77%	44.54%	38.63%	33.83%	32.24%	29.47%
Payable Levy						
Local Authority	Payable Levy	Payable Levy	Payable Levy	Payable Levy	Payable Levy	Payable Levy
Doncaster Met	£1,040,309	£1,092,040	£1,103,033	£1,114,026	£1,164,217	£1,222,362
North Lincolnshire	£19,802	£20,521	£20,727	£20,934	£21,877	£22,969
Bassetlaw	£15,641	£16,186	£16,350	£16,513	£17,257	£18,119
	£1,075,752	£1,128,747	£1,140,110	£1,151,473	£1,203,351	£1,263,450
Increase in Levy Payable						
Doncaster	£173,441	£51,731	£10,993	£10,993	£50,191	£58,145
North Lincolnshire	£3,259	£719	£206	£207	£943	£1,092
Bassetlaw	£2,273	£545	£164	£163	£744	£862
	£178,973	£52,995	£11,363	£11,363	£51,878	£60,099

DONCASTER EAST INTERNAL DRAINAGE BOARD
Variance to Estimates Report

	Whole Yr Estimate	31.03.24 Variance	31.03.24 Actual	
INCOME OVER EXPENDITURE	133,827.00	81,289.47	215,116.47	
ADJUSTMENTS TO THE FINANCIAL STATEMENTS TO ADJUSTMENTS FOR NON MONETARY ITEMS				
Remove the effects of Depreciation costs	0.00	56,528.02	56,528.02	This is a non-monetary accounting adjustment
Remove the effects of Profit on Disposal - exception income	0.00	0.00	0.00	This is a non-monetary accounting adjustment
	133,827.00	137,817.49	271,644.49	
ADJUSTMENTS FOR BALANCE SHEET ENTRIES				
Adjustments for Reserves Movements				
Add the intended transfer to Plant Renewals Fund -trf in reserves (rated for)	0.00	0.00	0.00	No planned transfers in year. Plant reserve currently has reserves of £10k
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	0.00	0.00	
	0.00	0.00	0.00	
Fixed Asset Adjustments				There are NO budget plant / vehicle additions in the 23/24 year
Motor	0.00	0.00	0.00	
	0.00	0.00	0.00	
Plant additions	0.00	0.00	0.00	
	0.00	0.00	0.00	
Plant disposals	0.00	0.00	0.00	
	0.00	0.00	0.00	
Loan Capital Adjustment				
PWLB Loan repayments - Existing	61,028.00	0.21	61,028.21	
PWLB Loan repayments - Future	9,051.00	(9,051.00)	0.00	Loan delayed capital repayment expected £9,051
	70,079.00	(9,050.79)	61,028.21	
Non I&E (Costs) & Income	70,079.00	(9,050.79)	61,028.21	
Variance at 31/03/2024	63,748.00	146,868.28	210,616.28	
Planned Board Funding towards schemes	(128,000.00)	0.00	(128,000.00)	
Surplus/(deficit) to be taken from General Reserves as at 31st March 2024	(64,252.00)	146,868.28	82,616.28	
See Transfer of Budgets:				
Additional Funds Required for Engineering Schemes to be taken from General Reserves	0.00	0.00	0.00	
Engineering Scheme funds transferred back to General Reserves	0.00	2,640.44	2,640.44	Sept 23 BM TRF of Budgets £723.30 back to reserves plus June 24 BM transfer of budgets £1,917.14 back to reserves
Variance at 31/03/2024	(64,252.00)	149,508.72	85,256.72	



DONCASTER EAST INTERNAL DRAINAGE BOARD

Contents

	Page
Narrative Statement	1 - 3
Statement of Responsibilities for this Statement of Accounts	4
Income and Expenditure Statement	5
Balance Sheet	6
Movement in Reserves Statement	7 - 8
Statement of Accounting Policies	9 - 10
Notes to the Accounts	11- 18



Narrative Statement

Annual Report

About the Doncaster East Internal Drainage Board

The Doncaster East Internal Drainage Board (DEIDB) 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 Doncaster City Council.

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

Wellington House
Manby Park
Manby
Louth
Lincolnshire
LN11 8UU

The Board consists of 7 elected members and 8 nominated members.

Elected Members:

Mr M Brooke
Mr P Cornish
Mr I Dixon
Mr R Durdy
Mr R Hopkins
Mr N Williams
Mr R Wilson

Appointed by City of Doncaster Council

Mr C McGuinness (Chairman)
Mr P Horne (Vice-Chairman)
Mr C Crowe
Mr J Hoare
Mr M Houlbrook
Ms H Norford
Mr M Oldknow
Mr A Porter



This document is the Statement of Accounts of DEIDB 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 the Board is responsible for and compares that cost with the finance provided by Agricultural drainage rates and Special Levies.

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 & profit/loss on disposal of assets, that do not represent cash leaving the Board. The general maintenance & support income/expenditure resulted in a surplus of **£215,116.47** whilst the engineering schemes income/expenditure resulted in a deficit of **£20,712.90**. 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 prepares 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 deficit position for the year of **£64,252**; with any deficit being met from General Reserves. Whilst the Board experienced increased costs, mainly in electricity throughout the financial year, these were negated by the reduced costs associated in drains maintenance, consortium costs and also delays in the timing of expected loan repayments, with the overall outturn resulting in a surplus of **£85,257**.
- 4 **Fixed Assets:** During the year the Board did not purchase or dispose of any fixed assets.
- 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:

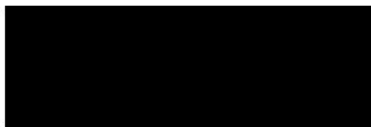
- 1 selected suitable accounting policies and then applied them consistently;
- 2 made judgements and estimates that were reasonable and prudent;
- 3 has completed this Statement of Accounts in accordance with Regulation 11 of the Accounts and Audit Regulations 2015, which all Category 2 Authorities 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: 23rd May 2024

Certificate of the Chairman of the Board:

I confirm that the Financial Statements were approved by the Doncaster East Internal Drainage Board at a meeting held on the 21st June 2024.

Name: Chris McGuinness
Designation: Chairman Date: 21st June 2024

DONCASTER EAST INTERNAL DRAINAGE BOARD

Income & Expenditure Account

All Values are shown in Pound Sterling

Notes	31.03.2024 Current Year	31.03.2024 Current Year	31.03.2024 Current Year	31.03.2023 Previous Year	31.03.2023 Previous Year
	Annual Maintenance Income & Expenditure account - General reserves	Scheme Income & Expenditure account - Scheme reserves	Total	Annual Maintenance Income & Expenditure account - General reserves	Scheme Income & Expenditure account - Scheme reserves
INCOME					
Agricultural drainage rates	118,324.40		118,324.40	101,871.52	101,871.52
Special levies	1,075,752.00		1,075,752.00	886,779.00	886,779.00
Rental, wayleaves & grazing income	210.54		210.54	210.54	210.54
Income from PSCAs	35,270.27		35,270.27	0.00	0.00
Income from rechargeable works	8,413.61		8,413.61	6,585.50	6,585.50
Income from consenting	56,061.97		56,061.97	10,384.48	10,384.48
Income from disbursements	0.00		0.00	4.10	4.10
Contributions - non engineering schemes	354,542.71		354,542.71	22,688.24	22,688.24
Contributions to PS costs	0.00		0.00	226,291.04	226,291.04
Other income	14,804.30		14,804.30	1,700.00	1,700.00
Scheme Income - Grants	0.00		0.00	0.00	0.00
Scheme Income - Contributions	60,131.91		60,131.91	0.00	0.00
Scheme Income - Deferred income & commuted sums	0.00		0.00	180.00	180.00
Own use of plant & labour recharged (absorption)	45,290.79		45,290.79	41,358.18	41,358.18
TOTAL INCOME	1,708,670.59	60,131.91	1,768,802.50	1,307,852.60	1,308,032.60
MAINTENANCE & DEVELOPMENT EXPENDITURE					
Engineering scheme expenditure	80,844.81		80,844.81		124,253.33
Drain maintenance expenditure	356,878.98		356,878.98	376,100.56	376,100.56
Pumping station expenditure	503,600.47		503,600.47	333,872.02	333,872.02
PSCA expenditure	30,669.80		30,669.80	0.00	0.00
Recharge works expenditure	5,768.36		5,768.36	1,154.85	1,154.85
Consenting costs	15,682.93		15,682.93	17,386.67	17,386.67
Disbursement costs	0.00		0.00	4.10	4.10
Cost of goods sold & stock variances	(0.02)		(0.02)		0.00
TOTAL MAINTENANCE & DEVELOPMENT EXPENDITURE	912,600.52	80,844.81	993,445.33	728,518.20	852,771.53
SUPPORTIVE EXPENDITURE					
DLO costs	66,888.96		66,888.96	52,234.69	52,234.69
Other direct expenses	7,385.64		7,385.64	19,683.76	19,683.76
Environment Agency precept	218,880.00		218,880.00	216,880.00	216,880.00
Support & establishment costs	215,124.15		215,124.15	184,366.88	184,366.88
Finance costs	16,128.42		16,128.42	18,760.40	18,760.40
Depreciation costs	56,528.02		56,528.02	56,751.72	56,751.72
Bad debt costs	18.41		18.41	159.94	159.94
Biodiversity & environmental costs	0.00		0.00	0.00	0.00
Miscellaneous	0.00		0.00	0.00	0.00
TOTAL SUPPORTIVE EXPENDITURE	580,953.60	0.00	580,953.60	550,837.39	550,837.39
TOTAL EXPENDITURE	1,493,554.12	80,844.81	1,574,398.93	1,279,355.59	1,403,608.92
EXCEPTIONAL INCOME	215,116.47	(20,712.90)	194,403.57	28,497.01	(95,576.32)
NET SURPLUS / (DEFICIT)	215,116.47	(20,712.90)	194,403.57	28,497.01	(95,576.32)

DONCASTER EAST INTERNAL DRAINAGE BOARD

Balance Sheet Report

All Values are shown in Pound Sterling

		<u>31.03.2024</u>	<u>31.03.2023</u>
	Notes	<u>Current Year</u>	<u>Previous Year</u>
<u>FIXED ASSETS</u>	17		
Land & buildings		22,500.00	22,500.00
Pumping stations		311,916.96	361,186.80
Plant & equipment		3,336.94	4,531.66
Motor vehicles		7,905.55	13,969.01
FIXED ASSETS		345,659.45	402,187.47
<u>CURRENT ASSETS</u>			
Stocks		30.75	233.98
Trade debtors		387,511.93	161,296.17
Rates debtors		290.90	92.19
Other debtors	20	0.00	676.02
Cash at Bank and in hand	19	1,029,315.38	1,068,594.18
Prepayments & Accrued Income		9,568.77	3,880.00
CURRENT ASSETS		1,426,717.73	1,234,772.54
<u>CURRENT LIABILITIES - DUE WITHIN 1 YEAR</u>			
Trade creditors & supplier retentions	21	(249,656.85)	(207,107.98)
Other creditors	22	(921.84)	(2,955.50)
Accruals		(4,292.10)	(56,094.31)
Taxation & social security	23	20,255.14	29,130.85
Loans & hire purchase	24	(60,792.66)	(61,028.31)
Deferred income & commuted sums	25	(53,057.49)	(48,604.39)
CURRENT LIABILITIES		(348,465.80)	(346,659.64)
NET CURRENT ASSETS		1,078,251.93	888,112.90
TOTAL ASSETS LESS CURRENT LIABILITIES		1,423,911.38	1,290,300.37
<u>LONG TERM LIABILITIES</u>			
Loans & hire purchase	24	(206,391.07)	(267,183.63)
LONG TERM LIABILITIES		(206,391.07)	(267,183.63)
NET ASSETS		1,217,520.31	1,023,116.74
<u>RESERVES:</u>			
<u>USABLE RESERVES</u>			
<u>EARMARKED RESERVES</u>			
Engineering Projects Reserve	30	489,023.22	384,376.56
Plant Reserve		10,000.00	10,000.00
Committed Sums Reserve		75,774.68	75,774.68
TOTAL EARMARKED		574,797.90	470,151.24
<u>GENERAL RESERVES</u>			
General Reserve - Profit & Loss Reserve		448,318.84	648,541.82
Current period net surplus / (deficit)		194,403.57	(95,576.32)
TOTAL GENERAL RESERVES		642,722.41	552,965.50
<u>UNUSABLE RESERVES</u>			
Revaluation Reserve		0.00	0.00
TOTAL NON-DISTRIBUTABLE RESERVES		0.00	0.00
BOARD'S FUNDS		1,217,520.31	1,023,116.74

DONCASTER EAST INTERNAL DRAINAGE BOARD

Statement of Changes in Reserves For the Year Ended 31 March 2024

<u>Usable Reserves</u>	Plant Reserve	Engineering Projects Reserve	Commuted Sums Reserve	General Reserve - Profit & Loss Reserve	Total
	£	£	£	£	£
At 1 April 2023	10,000.00	384,376.56	75,774.68	552,965.50	1,023,116.74
Profit / (Loss) for the Year	-	-	-	194,403.57	194,403.57
Board funding for schemes	-	128,000.00	-	(128,000.00)	0.00
Engineering receipts	-	60,131.91	-	(60,131.91)	0.00
Other comprehensive income	-	-	-	-	0.00
Transfer from other reserves	-	-	-	2,640.44	2,640.44
	<u>10,000.00</u>	<u>572,508.47</u>	<u>75,774.68</u>	<u>561,877.60</u>	<u>1,220,160.75</u>
Transfer to other reserves	-	(2,640.44)	0.00	0.00	(2,640.44)
Engineering expenditure	-	(80,844.81)	-	80,844.81	0.00
At 31 March 2024	<u>10,000.00</u>	<u>489,023.22</u>	<u>75,774.68</u>	<u>642,722.41</u>	<u>1,217,520.31</u>

<u>Unusable Reserves</u>	Revaluation Reserve	Total
	£	£
At 1 April 2023	0.00	0.00
Profit / (Loss) for the Year	-	0.00
Transfer from other reserves	-	0.00
	<u>0.00</u>	<u>0.00</u>
Transfer to other reserves	0.00	0.00
Depreciation of pumping stations	0.00	0.00
At 31 March 2024	<u>0.00</u>	<u>0.00</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

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 new commuted sums are now held on the balance sheet as a future obligation (creditor) rather than a value in the reserve account.

The Commuted Sum Reserve funds held are as follows:

	31.03.2024 Current Year	31.03.2023 Previous Year
Catesby Business Park Phase 1	36,475.61	36,475.61
Catesby Business Park Phase 2	15,332.46	15,332.46
Catesby Business Park Phase 3	3,553.81	3,553.81
Ashfields and West Moor District Pipelines	<u>20,412.80</u>	<u>20,412.80</u>
	<u>75,774.68</u>	<u>75,774.68</u>

DONCASTER EAST INTERNAL DRAINAGE BOARD

Statement of Changes in Reserves For the Year Ended 31 March 2024

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.

Where Plant Reserve funds are rated for it will increase the Plant Reserve fund annually, where the sum is not rated for, the sums to be allocated to future plant acquisitions will be dependent on the level of the general reserves, in order to preserve sufficient general reserves in line with the Board's General Reserve policy

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.

DONCASTER EAST 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.

DONCASTER EAST 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.

DONCASTER EAST 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 Recharge & PSCA Income		
PSCA Income	35,270.27	-
Income from PSCA works	<u>35,270.27</u>	<u>0.00</u>
PSCA Expenditure	30,669.80	-
Expenditure on PSCA works	<u>30,669.80</u>	<u>0.00</u>
Income over Expenditure on PSCA Works	<u><u>4,600.47</u></u>	<u><u>0.00</u></u>
4 Other works done Income		
Recharge works Income	5,768.36	3,770.16
Contributions to Ops projects re Drains CA	2,645.25	2,825.34
Income from Recharge works	<u>8,413.61</u>	<u>6,595.50</u>
Other works Expenditure		
Other works Expenditure	5,768.36	1,200.00
Park Drain RCH Project balances to match future costs	-	(45.15)
Expenditure on other works	<u>5,768.36</u>	<u>1,154.85</u>
Income over Expenditure on Other Works	<u><u>2,645.25</u></u>	<u><u>5,440.65</u></u>
5 Consenting income		
Consenting application fees	4,650.00	3,600.00
Consenting time recharged to other boards & parties	3,467.50	3,638.75
Surface water fees	47,944.47	3,145.73
Consenting fees - commuted income matched to expenses	-	-
Income from Consenting	<u>56,061.97</u>	<u>10,384.48</u>
Consenting expenditure		
Consenting expenditure	15,682.93	17,386.67
Income over Expenditure on Consenting Recharges	<u>40,379.04</u>	<u>-7,002.19</u>
6 Disbursement Income	<u>-</u>	<u>4.10</u>
	0.00	4.10
Disbursement Expenditure	<u>-</u>	<u>4.10</u>
	0.00	4.10
Income over Expenditure on Disbursements	<u><u>0.00</u></u>	<u><u>0.00</u></u>
Income relating to recharges	99,745.85	16,984.08
Expenditure relating to recharges	<u>52,121.09</u>	<u>18,545.62</u>
Income over expenditure on recharge works	<u><u>47,624.76</u></u>	<u><u>(1,561.54)</u></u>
	31.03.2024	31.03.2023
	Current Year	Previous Year
7 Contributions - non engineering schemes		
Contributions towards vehicle running costs	7,932.64	5,458.24
Contributions towards vehicle use	7,200.00	7,200.00
Contributions to DLO labour costs	8,999.98	-
Funds released from Natural England for Thorne Moor to cover costs	-	10,000.00
	<u>24,132.62</u>	<u>22,658.24</u>

As the Board purchased 2 vehicles since February 2019, to offset the cost of the vehicle purchases the Coal Authority pay a contribution of £600 per calendar month

DONCASTER EAST INTERNAL DRAINAGE BOARD

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

8 Pumping Station contributions			
Blaxton Quarry Pumping Station	DEPS0902	-	-
Torne Bridge Pumping Station	DEPS0903	-	-
Kilham Farm Pumping Station	DEPS0904	-	-
Balby Carr Pumping Station	DEPS1401	57,063.13	38,414.54
Seven Arches Pumping Station	DEPS1402	16,390.01	5,217.83
Low Eilers Pumping Station	DEPS1403	33,034.39	11,256.04
Huxterwell Pumping Station	DEPS1501	76,864.98	59,442.35
Parson's Carr Pumping Station	DEPS1502	-	(837.34)
Tickhill Pumping Station (Middle Drain)	DEPS1601	5,018.53	4,200.84
West Moor Pumping Station	DEPS2202	4,114.57	3,994.19
Medge Hall Pumping Station	DEPS2501	-	-
Elmhurst Pumping Station	DEPS2602	16,851.64	17,665.71
Wikewell Pumping Station	DEPS2901	56,986.30	14,810.16
Kirton Lane Pumping Station	DEPS3001	13,550.81	10,279.96
Cuckoo Lane Pumping Station	DEPS3101	14,306.16	26,788.62
Sandall Grange Pumping Station	DEPS3102	5,618.36	5,091.39
Pissy Beds Pumping Station	DEPS3201	1,087.47	1,988.49
High Level North Pumping Station	DEPS3502	4,823.55	3,539.86
Askern's Drain Pump Station (High Level south)(Low Hassocks)	DEPS3601	21,008.19	20,264.63
South Thorne Bank Pumping Station	DEPS4102	-	-
Cadmans Pumping Station	DEPS4103	-	-
Franklins Pumping Station	DEPS4104	-	-
Park Drain Pumping Station	DEPS5201	48.45	-
Haxey Grange Fen Wind Pump	DEPS5202	-	-
Langholme Pumping Station	DEPS5501	-	-
Idle Stop Pumping Station	DEPS5601	-	-
Newington Pumping Station	DEPS5901	3,643.55	4,173.77
		<u>330,410.09</u>	<u>226,291.04</u>
Total Contributions		<u>354,542.71</u>	<u>248,949.28</u>
		31.03.2024	31.03.2023
		Current Year	Previous Year
9 Other income			
Insurance claims		-	-
Admin fee income on recharges		14,740.48	-
Summons costs receipts		50.00	200.00
Other Income		13.82	-
Apprenticeship Levy		-	1,500.00
		<u>14,804.30</u>	<u>1,700.00</u>
		31.03.2024	31.03.2023
		Current Year	Previous Year
10 Use of Own Labour			
Use of Own Labour - DLO			
Engineering Projects		-	55.02
Consenting Projects		201.25	-
PS Projects		39,046.69	36,179.82
Recharge Projects		79.59	30.27
Drains Maintenance Projects FLA, WEE, WOT, WED		5,963.26	5,093.07
Other		-	-
Total Use of Own Labour		<u>45,290.79</u>	<u>41,358.18</u>
Total Use of Own Labour & Plant		<u>45,290.79</u>	<u>41,358.18</u>

DONCASTER EAST 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
11 Drain Maintenance Expenses		
Flailing	120,984.48	135,619.34
Weedcutting	197,525.61	208,835.03
Emergency drain repairs	3,714.29	685.00
Other drain repairs	34,654.60	30,961.19
	<u>356,878.98</u>	<u>376,100.56</u>
Stocks	1,166.94	2,562.86
Use of own labour	5,963.26	5,093.07
Contractors	347,043.90	368,394.63
Consultants	2,704.88	-
Compensation	-	50.00
	<u>356,878.98</u>	<u>376,100.56</u>
	31.03.2024	31.03.2023
	Current Year	Previous Year
12 Pumping Station Expenses		
Stocks	2,429.84	20,433.89
Use of own labour	39,046.69	36,179.82
Contractors	79,300.72	74,170.92
Consultants	11,678.91	13,189.07
Utilities (Electric)	324,669.78	136,430.16
Utilities (Phone)	-	574.32
Telemetry	15,042.12	15,042.12
Inspections	4,393.99	6,909.22
Insurance	26,938.82	30,942.50
Expenses reimbursements	-	-
Other Expenses	99.60	-
	<u>503,600.47</u>	<u>333,872.02</u>
12 Pumping Station expenses - per station	31.03.2024	31.03.2023
Blaxton Quarry Pumping Station	DEPS0902 7,785.01	7,948.02
Torne Bridge Pumping Station	DEPS0903 6,837.68	4,408.59
Kilham Farm Pumping Station	DEPS0904 13,343.80	6,925.26
Balby Carr Pumping Station	DEPS1401 79,496.57	45,151.87
Seven Arches Pumping Station	DEPS1402 12,335.75	9,412.08
Low Eilers Pumping Station	DEPS1403 37,506.87	22,479.35
Huxterwell Pumping Station	DEPS1501 72,084.31	37,983.08
Parson's Carr Pumping Station	DEPS1502 1.76	6.83
Tickhill Pumping Station (Middle Drain)	DEPS1601 4,633.08	3,953.04
West Moor Pumping Station	DEPS2202 3,819.80	3,531.89
Medge Hall Pumping Station	DEPS2501 33,985.55	11,884.91
Elmhurst Pumping Station	DEPS2602 26,705.75	24,571.57
Wikewell Pumping Station	DEPS2901 51,838.63	23,759.11
Kirton Lane Pumping Station	DEPS3001 11,689.43	10,645.56
Cuckoo Lane Pumping Station	DEPS3101 13,123.62	24,386.69
Sandall Grange Pumping Station	DEPS3102 5,434.70	3,955.29
Pissy Beds Pumping Station	DEPS3201 1,103.65	1,819.40
High Level North Pumping Station	DEPS3502 4,470.12	3,134.40
Askern's Drain Pump Station (High Level south)(Low Hassocks)	DEPS3601 17,562.29	20,397.12
South Thorne Bank Pumping Station	DEPS4102 8,086.81	5,008.55
Cadmans Pumping Station	DEPS4103 9,191.06	4,799.90
Franklins Pumping Station	DEPS4104 4,601.04	4,499.70
Park Drain Pumping Station	DEPS5201 40,210.61	16,137.68
Haxey Grange Fen Wind Pump	DEPS5202 4.95	5.76
Langholme Pumping Station	DEPS5501 20,873.91	9,638.04
Idle Stop Pumping Station	DEPS5601 13,461.82	23,590.56
Newington Pumping Station	DEPS5901 3,411.90	3,837.77
	<u>503,600.47</u>	<u>333,872.02</u>
Pumping Station income	<u>330,410.09</u>	<u>226,291.04</u>
Net cost of Pumping Stations		
Expenditure less contributions	<u>173,190.38</u>	<u>107,580.98</u>

DONCASTER EAST 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
13 DLO costs		
Wages	53,897.54	44,879.61
Wages - Overtime payments	2,974.77	-
Employers NIC	5,529.98	3,867.82
Employers Pension	1,563.52	968.51
DLO Travelling	-	0.00
DLO Training	1,126.47	1,539.62
Recruitment costs	-	-
PPE & Protective clothing	1,374.68	875.63
DLO Medicals	422.00	103.50
	<u>66,888.96</u>	<u>52,234.69</u>

	31.03.2024 Current Year	31.03.2023 Previous Year
14 Other Direct Costs		
Standby Cover	2,058.66	3,200.00
Apprentice Costs	1,739.29	10,105.90
Consumables	151.99	115.50
Buyers fees	935.70	1,262.36
Abstraction fees & licences	2,500.00	5,000.00
Miscellaneous expenses	-	-
	<u>7,385.64</u>	<u>19,683.76</u>

	31.03.2024 Current Year	31.03.2023 Previous Year
15 Support & Establishment Costs		
Staff costs	19,844.47	-
Other staff costs incl travelling, training, recruitment, insurances	4,261.20	2,303.74
Depot costs	170.61	513.37
Office costs	-	-
Administration costs including telephone	2,343.31	2,446.03
Consortium/Management Charges (incl travel)	146,047.95	139,708.60
Advertising costs	700.59	680.13
Shows and promotions	-	-
Travelling & subsistence costs	-	17.09
Motor vehicle running costs	12,856.08	8,867.58
Plant vehicle running costs	13.96	-
Plant (non-motorised) running and maintenance costs	74.00	-
Small tools renewals	464.97	766.15
Office & hire equipment costs	43.20	-
IT costs	7,029.88	5,961.28
Legal & professional fees	5,760.20	4,830.78
Board expenses	4,887.99	6,592.74
Subscriptions	0.00	0.00
ADA costs	4,912.00	4,539.15
Insurances	5,713.74	7,140.24
	<u>215,124.15</u>	<u>184,366.88</u>

Staff Costs includes salaries, pensions & NIC of support staff

	31.03.2024 Current Year	31.03.2023 Previous Year
16 Finance Costs		
Bank charges	1,374.50	1,298.35
Credit charges	114.00	22.80
Card machine charges	254.83	266.96
	<u>1,743.33</u>	<u>1,588.11</u>
PWLB Loan Interest - existing loans	14,385.09	17,172.29
PWLB Loan Interest - future loans	-	-
	<u>14,385.09</u>	<u>17,172.29</u>
	<u>16,128.42</u>	<u>18,760.40</u>

DONCASTER EAST INTERNAL DRAINAGE BOARD

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

Balance Sheet Notes

17 Tangible assets

	Land	Pumping Stations & Contents	Plant, Equipment & Vehicles £	Total £
Cost or valuation				
At 1 April 2023	22,500.00	1,496,454.00	44,767.96	1,563,721.96
Additions in year	-	-	-	0.00
Disposals in year	-	-	-	0.00
At 31 March 2024	<u>22,500.00</u>	<u>1,496,454.00</u>	<u>44,767.96</u>	<u>1,563,721.96</u>
Depreciation				
At 1 April 2023	0.00	1,135,267.20	26,267.29	1,161,534.49
Charge in the year	-	49,269.84	7,258.18	56,528.02
Eliminated on disposal of assets to plant reserves	-	-	-	0.00
At 31 March 2024	<u>0.00</u>	<u>1,184,537.04</u>	<u>33,525.47</u>	<u>1,218,062.51</u>
Carrying amount				
At 31 March 2024	<u>22,500.00</u>	<u>311,916.96</u>	<u>11,242.49</u>	<u>345,659.45</u>
At 31 March 2023	<u>22,500.00</u>	<u>361,186.80</u>	<u>18,500.67</u>	<u>402,187.47</u>
			31.03.2024	31.03.2023
			Current Year	Previous Year
17 Tangible assets continued				
Depreciation charge on assets			<u>56,528.02</u>	<u>56,751.72</u>
			<u>56,528.02</u>	<u>56,751.72</u>
			31.03.2024	31.03.2023
			Current Year	Previous Year
18 Profit / (Loss) on disposal of assets				
Profit / (Loss) on disposal of plant			-	-
Profit / (Loss) on disposal of vehicles			-	-
			<u>0.00</u>	<u>0.00</u>
			31.03.2024	31.03.2023
			Current Year	Previous Year
19 Cash at bank and in hand				
Lloyds current account			416,495.77	705,594.57
Lloyds Rating account			362,819.61	362,999.61
Skipton B/Soc Term Deposit			250,000.00	-
			<u>1,029,315.38</u>	<u>1,068,594.18</u>
			31.03.2024	31.03.2023
			Current Year	Previous Year
20 Other debtors				
Due from LMDB Board re credit card receipts			-	676.02
Due from IOA Board re credit card receipts			-	-
			<u>0.00</u>	<u>676.02</u>
			31.03.2024	31.03.2023
			Current Year	Previous Year
21 Trade creditors and supplier retentions				
Trade creditors			(246,820.73)	(204,271.86)
Supplier retentions			(2,836.12)	(2,836.12)
			<u>(249,656.85)</u>	<u>(207,107.98)</u>
			31.03.2024	31.03.2023
			Current Year	Previous Year
22 Other Creditors				
Pensions			(371.84)	-
Rates Creditor overpayments			(550.00)	(350.00)
Due to IOA re payments			-	(2,605.50)
			<u>(921.84)</u>	<u>(2,955.50)</u>

DONCASTER EAST 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
23 Taxation and social security		
VAT refund due from HMRC	21,867.23	31,698.46
VAT due to HMRC	-	(1,560.73)
PAYE due to HMRC	(1,612.09)	(1,006.88)
	<u>20,255.14</u>	<u>29,130.85</u>
	31.03.2024	31.03.2023
	Current Year	Previous Year
24 Loans		
Due within 1 year		
PWLB Loans	(60,792.66)	(61,028.31)
	<u>(60,792.66)</u>	<u>(61,028.31)</u>
Due after 1 year		
PWLB Loans	(206,391.07)	(267,183.63)
	<u>(206,391.07)</u>	<u>(267,183.63)</u>
Total Loans & HP outstanding	<u>(267,183.73)</u>	<u>(328,211.94)</u>
	31.03.2024	31.03.2023
	Current Year	Previous Year
25 Deferred Receipts & Commuted Sums		
Misson Training SSSI	(12,440.61)	(12,440.61)
Haxey Grange Fen SSSI	(6,922.34)	(6,922.34)
	<u>(19,362.95)</u>	<u>(19,362.95)</u>
Culvert commuted sums	(29,241.44)	(29,241.44)
Drains maintenance commuted sums	(4,453.10)	-
	<u>(33,694.54)</u>	<u>(29,241.44)</u>
	<u>(53,057.49)</u>	<u>(48,604.39)</u>
Deferred income relates to grant or other receipts received in advance of any expenditure. The income is released to the Income and Expenditure Account to match any expenses incurred during the reporting period for the specific project.		
Scheme Notes	31.03.2024	31.03.2023
	Current Year	Previous Year
26 Scheme Income - Grants		
Grants	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
	31.03.2024	31.03.2023
	Current Year	Previous Year
27 Scheme Income - Contributions		
Elmhirst PS (DE21305)	-	-
Emergency Pump Station Repairs (DE24302)	1,619.04	-
Huxterwell PS Weedscreen (DE19307)	5,697.63	-
Strategic Hydraulic Modelling (DE18005)	35,471.21	-
Low Eilers PS Pump Refurbishment (DE19305)	15,915.42	-
High Level South Refurbishment (DE21307)	1,428.61	-
	<u>60,131.91</u>	<u>0.00</u>
	31.03.2024	31.03.2023
	Current Year	Previous Year
28 Scheme Income - Deferred income & commuted sums		
Income released to Income & Expenditure account from deferred income	-	180.00
	<u>0.00</u>	<u>180.00</u>
	31.03.2024	31.03.2023
	Current Year	Previous Year
29 Engineering projects expenditure		
Stocks	-	23,383.00
Use of own labour	-	55.02
Contractors	36,625.53	81,950.00
Consultants	44,219.28	18,685.31
Other costs	-	180.00
	<u>80,844.81</u>	<u>124,253.33</u>

DONCASTER EAST 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
	Current Year	Previous Year	Continued Schemes
	£	£	£
Value of Engineering reserve bfwd			
At 1 April	384,376.56	414,870.06	
Board funding as agreed in the Estimates	128,000.00	112,000.00	457,000.00
Board funding as agreed outside of Estimates from Reserves			
Trf from reserves YE 2018	-	-	24,568.00
Trf of Telemetry budget on OPS PS			3,195.31
DE19305 Low Ellers PS pump rep Board element from reserves			16.71
DE19006 Hatfield Link Road DN7			(348.73)
DE19306 Parsons Carr Demolition - 10% admin fee to reserves			(1,532.85)
DE19306 Parsons Carr balance of funds moved to DE21515 Park			(8,138.67)
DE19304 Balby Carr PS Pump refurb balance trf to reserves		(3,627.12)	
Reforming Costs moved to DE21515 Park Drain Slips Rch		2,545.15	
DE21503 Reforming Costs trf to reserves		(20,486.66)	
DE22503 Reforming Costs trf to reserves		3,148.46	
DE20303 Telemetry Replacement trf from DE2223ADM	1,004.04		
DE2223ADM Admin fees removed from schemes prior to 2023	(2,921.18)		
DE19455 Drain Safety White Rose closed trf to reserves	(1,293.55)		
DE19456 Balby Drain Raking Grid closed trf from reserves	570.25		
Funds released from Deferred Income held funds			
Haxey grange Fen (DE16001)	-		80.00
Thorne, Crowle & Goole Moors (DE00191)			66,655.96
Catchment Modelling (DE14001) to close			27,078.65
Potterick Carr SSSi			-0.10
Grant funding received in year (LL & FDGiA)			
Haxey Grange Fen	-		23,200.00
Misson Training SSSi	-		232,055.00
Potterick Carr SSSi (DE1101)			291,288.00
Catchment Modelling			50,000.00
Thorne, Crowle & Goole Moors (DE00191)		180.00	3,010,941.57
Strategic Hydraulic Modelling (DE18005)			70,000.00
Park Drain PS - major refurbishment - incl Idle Stop integration			95,000.00
Telemetry replacement (DE20303)			27,166.12
Other contributions received in year			
Interest added	-	-	1,062.92
Contributions received in year			
Coal Authority - Hatfield Link (DE19006)			10,093.30
Coal Authority - Strategic Hydraulic Modelling (DE18005)	35,471.21		36,325.00
Coal Authority - Parsons Carr Demolition (DE19306)			25,000.00
Coal Authority - Huxterwell Weedscreen (DE19307)	5,697.63		10,000.00
Emergency pump repairs	1,619.04		360.88
Weedscreen repairs			67.15
Asset renewals			407.95
Culvert CCTV & Desilting			139.78
Balby Carr PS Pump Refurb (DE19304)			18,007.76
Low Ellers PS Pump Refurb (DE19305)	15,915.42		67.29
Seven Arches PS Refurbishment (DE20306)			1,097.34
High Level South Control Panel (DE21307)	1,428.61		31,062.83
Telemetry replacement (DE20303)			111,846.66
Elmhirst Ps (DE21305)			204.23
Difference on account		-	1.14
Balance of grant funds held in Deferred Income			
Haxey Grange Fen	-	-	(7,002.34)
Misson Training SSSi	-	-	(12,440.61)
Potterick Carr SSSi (DE1101)	-	-	0.10
Catchment Modelling	-	-	(27,078.65)
Thorne, Crowle & Goole Moors (DE00191)	-	-	(339,629.61)
Funds received	185,491.47	93,759.83	4,227,818.09

DONCASTER EAST INTERNAL DRAINAGE BOARD

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

30 Engineering Projects Reserves continued	31.03.2024	31.03.2023	Prior Years
	Current Year	Previous Year	Continued Schemes
Engineering expenditure			
Expenditure in year	80,844.81	124,253.33	3,812,948.03
Actual expenditure	<u>80,844.81</u>	<u>124,253.33</u>	<u>3,812,948.03</u>
Engineering Projects Reserves Balance c/fwd	<u>489,023.22</u>	<u>384,376.56</u>	<u>414,870.06</u>

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, Trent Valley Internal Drainage Board, Isle of Axholme & North Notts WLMB and Lindsey Marsh Drainage Board, who provide administrative services to the Board.

Annual Internal Audit Report 2023/24



Doncaster East 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

19/04/2024 26/04/2024 29/04/2024

Name of person who carried out the internal audit

DAVID ROBINSON

Signature of person who carried out the internal audit



Date

29/04/2024

*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

Doncaster East Internal Drainage Board

Assurance Review of Annual Governance and Accountability Return

2023/24

May 2024



Executive Summary

<p>OVERALL ASSESSMENT</p>	<p>KEY STRATEGIC FINDINGS</p> <ul style="list-style-type: none"> The Drainage Board is appropriately managed in accordance with the expected governance and accountancy best practices. A review of the policy and procedure framework identified gaps and records not kept up to date. Agendas and minutes were reviewed confirming frequent financial, risk management and operations reporting. Sample testing confirmed high value payments were authorised appropriately. 								
<p>ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE</p> <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>	<p>GOOD PRACTICE IDENTIFIED</p> <ul style="list-style-type: none"> The Drainage Board practices adequate corporate governance with scrutiny and oversight, as evidenced by the comprehensive minutes of Board and Committee meetings. Financial reporting and budget monitoring were operating effectively. 								
<p>SCOPE</p> <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>	<p>ACTION POINTS</p> <table border="1"> <thead> <tr> <th>Urgent</th> <th>Important</th> <th>Routine</th> <th>Operational</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>0</td> <td>1</td> <td>0</td> </tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	0	1	0
Urgent	Important	Routine	Operational						
0	0	1	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	A review of the Water Management Consortium website identified revisions and updates to be actioned. A number of policies make no reference to Doncaster East IDB but do refer to the other Drainage Boards within the Consortium. These include the Anti-Fraud and Corruption Policy, Financial Regulations, Members Expenses Policy, Risk Management Policy, Mission and Policy Statement, Whistleblowing Policy, Gifts and Hospitality Policy and Anti-Bribery Policy. The policies listed were last reviewed in May 2020 but have no defined review period. Policy review periods are commonly three to five years or when circumstances or requirements change. A review period should be set for all policies and procedures and recorded within the documents. The Code of Conduct is published on the website but not available for view or download.	The Water Management Consortium policy framework be updated to include Doncaster East, and be kept up to date in accordance with the review period or when circumstances change.	3	All policies are now on the website. A schedule of review dates is being prepared for all policies and these will be reviewed and updated as required by the end of the financial year. Future review dates will be included. The Members' Code of Conduct was reviewed in May 2022 and is now on the website.	31/3/25	Senior Management Team

PRIORITY GRADINGS

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
No Operational Effectiveness Matters were identified.				

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	<p>Governance Framework</p> <p>There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.</p>	Partially in place	1	-
RM	<p>Risk Mitigation</p> <p>The documented process aligns with the mitigating arrangements set out in the corporate risk register.</p>	In place	-	-
C	<p>Compliance</p> <p>Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.</p>	In place	-	-


Other Findings


- The Doncaster East Internal Drainage Board Agendas and Minutes were reviewed and confirmed to be in order. Actions were set out clearly and followed through into the next meeting. Committee Minutes are circulated within Board meetings for discussion, and to determine whether any urgent matters have arisen that require Board attention.
- The Board has defined a Risk Management Statement and Strategy, which is displayed on the Water Management Consortium website. The Board oversees a Business Risk Assessment and a Dynamic Risk Assessment. 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 with risk scoring. 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.
- The accounting records for the Water Management Consortium, including Doncaster East Internal Drainage Board, are maintained using the Sage accounting system. The creation and distribution of accounting records on a cyclical basis is a standard part of financial management at Doncaster East IDB. The Sage software manages the accounting records and supports the integrity of the feeder systems, which feed into the accounting statements.
- The Nominal Ledger Trial Balance was provided and confirmed to be in balance.


Other Findings


- 

The drainage rates and special levies collection is reported consistently to the Board and rate setting is approved in accordance with internal procedures. A review of the January 2024 Board Minutes confirmed that, due to continued pressure on the Board's finances from rising costs, the budget proposed an increase of 3.5% on special levies to councils and an increase to 7.55 p/£ for drainage rates for 2024/25. A total of £11,663 remained outstanding in respect of drainage rates and £537,876 in respect of special levies on 8th September 2023; a total collection rate of 95.66% to date.
- 

A sample of high value payments was tested, and this confirmed the payments were authorised appropriately and the invoice, ledger, and bank statement matched. The calculations feeding into the accounting statements were reviewed and verified to be correct.
- 

The Financial Regulations define the debt recovery procedures and that the Board is to be informed of any debt over six months old and of the recovery action being taken. A review of the Doncaster East Internal Drainage Board Aged Debtors Report (Detailed) identified long standing debt over 90 days, however rationale was provided to justify these debts and efforts continue to recover the debt.
- 

The write off procedures are defined clearly within the Financial Regulations and a review of the Board Minutes confirmed write offs are escalated and approved accordingly.
- 

The payroll information for Week 40 was reviewed and found to be in order. It was confirmed that PAYE, NI and Pension payments were treated correctly, and the correct sums had been paid in accordance with the agreed terms.
- 

The Asset Schedule from Sage was last updated in December 2023 and includes the date acquired, the residual balance, the depreciation, and the net book value.



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

- Adequate budgetary arrangements are in place and a detailed financial report is presented to Board. The budget is monitored on a regular basis and Members can compare actual spend against the original budget with variance analysis and narrative.
- Management Accounts are presented to the IDB Board each quarter, which includes the cash and bank reserves with narrative of expected changes. A review of the Management Accounts for the period ending 30th September 2023 confirmed the 2023/24 estimates allowed for a deficit budget of £64,252; the Finance Manager confirmed that they expected this to be £59,296.70 at the year-end, which would result in cash reserves of £414,738 (32.96% of net operating costs).
- The Board maintains a five-year plan which includes detailed estimates for income and expenditure, rating increases and reserve accounts. Review of the January 2024 Board meeting confirmed that estimates have been presented to the Board and discussed accordingly.
- A review of various financial controls confirmed the appropriate processes and procedures are in place. Rates and special levies forecasting is presented to the Board to identify the projected financial impact; Cheque payments are rare, but the financial controls are in place if required; it was confirmed that bank reconciliations are undertaken at month end and are consistently carried out; and the Cash Book Reconciliation Report dated 31st December 2023 was reviewed and found to be in order with no unreconciled sums.
- A review of the Income and Expenditure Budget Comparison with Whole Year Budget as of 31st December 2023 confirmed that the Board is operating within its approved budget for the 2023/24 financial year.

EXPLANATORY INFORMATION

Appendix A

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.

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.

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.

Acknowledgement

- We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

- 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:	9 th May 2024	16 th May 2024
Final Report:	16 th May 2024	

AUDIT PLANNING MEMORANDUM

Appendix B

Client: Doncaster East IDB

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 requirements and are independently monitored, with corrective action taken in a timely manner.

Detailed scope will consider:

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: 2nd April 2024 **Exit Meeting Date:** TBC **Exit Meeting to be held with:** TBC

SELF ASSESSMENT RESPONSE

Matters over the previous 12 months relating to activity to be reviewed

Y/N (if Y then please provide brief details separately)

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

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

Doncaster East 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	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
			✓

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

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

and recorded as minute reference:

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

Chair

Clerk

www.wmc-idbs.org.uk

Section 2 – Accounting Statements 2023/24 for

Doncaster East Internal Drainage Board

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	1,160,728	997,745	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	998,650	1,194,076	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	257,844	533,888	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	49,716	63,966	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	78,358	75,413	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1,291,403	1,394,229	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	997,745	1,192,101	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	1,068,594	1,029,315	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	1,563,722	1,563,722	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	328,212	267,184	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

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

23/05/2024

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