

**East of Ouse, Polver & Nar Internal Drainage Board
Statement of Accounts**

for the year ended 31 March 2026

East of the Ouse, Polver & Nar Internal Drainage Board

Statement of Accounts

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East of the Ouse, Polver & Nar Internal Drainage Board

FOREWORD

The Board's accounts for the financial year 2025/26 are set out on pages 1 to 10. They consist of the statements explained below.

The Income and Expenditure Account (page 6)

This statement shows the gross expenditure, income and net expenditure on the major functions and services for which the Board is responsible, and compares that cost with the finance provided from ratepayers and other income.

The Balance Sheet (page 8)

This is fundamental to the understanding of the Board's financial position at the year end. It shows the balances and reserves of the Board and the fixed and net current assets employed in its operations, together with summarised information on the fixed assets held. Also included are the assets and liabilities of all activities of the Board.

Statement of Internal Control (page 4)

This statement is fundamental in understanding how the Board has sought to minimise the risk during the year.

These accounts are supported by the Statement of Accounting Policies, and various notes to the accounts.

East of the Ouse, Polver & Nar Internal Drainage Board

The Board is required:

- a) 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 Clerk.
- b) to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

The Clerk's Responsibilities

The Clerk is responsible for the preparation of the Board's Statement of Accounts which is required to present fairly the financial position of the Board as at the accounting date and its income and expenditure for the year ended 31 March 2026.

In preparing this Statement of Accounts, the Clerk has:-

- a) selected suitable accounting policies and then applied them consistently;
- b) made judgement and estimates that were reasonable and prudent;
- c) complied with generally accepted accounting practice (UK GAAP).

The Clerk has also:-

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

CERTIFICATE OF THE CLERK

This Statement of Accounts is that upon which the auditor should enter his certificate and opinion. It presents fairly the financial position of the Board at 31 March 2026 and its income and expenditure for the year then ended.

Name: Jean Heading
Designation: Clerk

Date:

East of the Ouse, Polver & Nar Internal Drainage Board

Annual Governance Statement

We acknowledge as the members of East of the Ouse, Polver and Nar 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 2026, that:

	Agreed - Yes or No	'Yes' means that the Board:
1. We have put in place arrangements for effective financial management during the year and for the preparation of the accounting statements.	Yes	prepared its accounting statements in accordance with the Accounts and Audit Regulation.
2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	Yes	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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 the Board to conduct its business or manage its finances.	Yes	has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	Yes	during the year gave all persons interested the opportunity to inspect and ask questions about the Board's accounts.
5. We carried out an assessment of the risks facing the Board and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	Yes	considered and documented the financial and other risks it faces and has dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	Yes	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 the Board.
7. We took appropriate action on all matters raised in reports from internal and external audit.	Yes	responded to matters brought to its attention by internal and external audit.
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 the Board and where appropriate have included them in the accounting statements.	Yes	disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	Yes	has made suitable arrangements for its IT and data management and has complied with proper practices in doing

This Annual Governance Statement is approved by the Board and recorded in the Board's Minutes dated .

Signed on behalf of East of the Ouse, Polver & Nar Internal Drainage Board

Signed by: Chair Date

Signed by: Clerk Date

East of Ouse, Polver & Nar Internal Drainage Board

Income and Expenditure account

for the year ended 31 March 2026

	Budget 25/26		2026	2025
	£	Notes	£	£
Income				
Ratepayers	445,816	2	445,826.07	445,998.57
Other income	<u>35,000</u>	3	<u>133,063.51</u>	<u>251,149.15</u>
	480,816		578,889.58	697,147.72
Expenditure				
Precept	57,717		57,716.60	56,584.90
Wages	208,000)		136,573.83	133,896.90
Pension contributions	0)		37,008.02	37,269.49
Planning consultant's fees	0		1,358.75	1,687.50
Contractors/Maintenance	12,000		2,157.62	10,274.41
Supervision	5,000		5,961.12	5,477.41
Clerkship/Engineering Services	38,987		38,985.85	37,129.38
Rates and Insurance	35,000		38,897.89	33,817.12
Electricity/diesel	130,000		113,209.38	126,881.28
Repairs (not plant)	30,000		5,670.04	6,021.04
Telephone	3,900		3,998.50	3,980.99
Administrative expenses	4,000		3,979.51	3,393.54
Workshop	2,750		3,433.04	2,215.41
H&S/Training costs/Expendables	5,000		4,647.61	6,264.80
Plant/M'tnce (diesel not included)	25,000		12,947.05	33,367.09
Audit fee	3,400		3,460.00	3,465.00
New equipment	30,000		1,106.93	439.91
Polver P/S outline business case	<u>20,000</u>		<u>9,610.00</u>	<u>58,000.00</u>
	610,754		480,721.74	560,166.17
Surplus of income over expenditure	<u>-129,938</u>		<u>98,167.84</u>	<u>136,981.55</u>

*Electricity £104,545.88

Diesel £8,663.50

Excavator £1,889.70

Tractors £3,530.96

Shelbourne £1,641.15

Herder £4,224.92

Spearhead £897.22

Trailer £763.10

East of Ouse, Polver & Nar Internal Drainage Board

Statement of total recognised gains and losses

for the year ended 31 March 2026

	2026	2025
	£	£
Surplus of income over expenditure	98,167.84	136,981.55
Unrealised gain / (loss) on revaluation of property	0.00	-20,000.00
Total gains and losses relating to the year	<u>98,167.84</u>	<u>116,981.55</u>

East of Ouse, Polver & Nar Internal Drainage Board

Balance sheet

as at 31 March 2026

	<i>Note</i>	2026 £	2025 £
Fixed assets			
Tangible Fixed Assets	4	5,949,411.00	5,946,831.00
Current assets			
Stocks		3,898.20	3,087.27
Debtors	5	38,619.07	42,982.11
Cash at bank	6	1,377,650.10	1,303,829.11
Total current assets		1,420,167.37	1,349,898.49
Sundry Creditors		2,553.50	8,698.74
Accruals		28,468.21	27,641.93
Hire purchase on tractor		40,000.00	60,000.00
		71,021.71	96,340.67
Net Current Assets / (Liabilities)		1,349,145.66	1,253,557.82
Total Assets		7,298,556.66	7,200,388.82
Represented by:-			
Contributions	7	330,715.36	330,715.36
Puny P.S. Reserve	7	260,000.00	260,000.00
Retained Funds	7	1,022,275.30	924,107.46
Revaluation Reserve	7	5,685,566.00	5,685,566.00
Total Capital and Reserves		7,298,556.66	7,200,388.82

East of Ouse, Polver & Nar Internal Drainage Board

Notes

*(forming part of the accounts)***2 Income****Rates and special levies**

	2026	2025
	£	£
Rates	75,972.00	76,144.50
Special levies	369,854.07	369,854.07
	<u>445,826.07</u>	<u>445,998.57</u>

3 Other income

	2026	2025
	£	£
Consents	250.00	200.00
Rechargeable	15,204.31	26,840.98
Contribution to drainage charges	84,547.91	85,987.62
Interest	21,561.29	23,034.39
Gain on sale of tractor	0.00	10,000.00
Commuted sum	0.00	7,392.62
Developer contribution	11,500.00	0.00
EA Tranche 1 payout	0.00	97,693.54
	<u>133,063.51</u>	<u>251,149.15</u>

4 Tangible Fixed Assets

	Property	Plant	Tools & Equipment	Total
	£	£	£	£
Cost/valuation				
At 1 April 2025	5,461,842	453,075	31,914	5,946,831
Additions		2,580		2,580
Disposals				
Revaluation				
At 31 March 2026	<u>5,461,842</u>	<u>455,655</u>	<u>31,914</u>	<u>5,949,411</u>
Net book value				
At 31 March 2026	<u>5,461,842</u>	<u>455,655</u>	<u>31,914</u>	<u>5,949,411</u>
At 31 March 2025	<u>5,461,842</u>	<u>383,075</u>	<u>31,914</u>	<u>5,946,831</u>

5 Debtors

	2026	2025
	£	£
Amounts due from rate payers	5,643.22	4,977.40
Sundry debtors	12,928.88	19,353.20
Value Added Tax recoverable	20,046.97	18,651.51
	<u>38,619.07</u>	<u>42,982.11</u>

6 Bank balances

	2026	2025
	£	£
Bank - current a/c	470.26	500.00
Bank - deposit a/c	1,377,179.84	1,303,329.11
	<u>1,377,650.10</u>	<u>1,303,829.11</u>

East of Ouse, Polver & Nar Internal Drainage Board

Notes

(forming part of the accounts)

7 Movements on Reserves

	Puny P.S. Reserve		Contributions		Income and Expenditure	
	2026	2025	2026	2025	2026	2025
	£	£	£	£	£	£
At 1 April	260,000	260,000	330,715.36	330,715.36	924,107.46	787,125.91
Surplus of income over expenditure for the year					98,167.84	136,981.55
Interest/charges in respect of contributions						
Revaluation of fixed assets						
At 31 March	<u>260,000</u>	<u>260,000</u>	<u>330,715.36</u>	<u>330,715.36</u>	<u>1,022,275.30</u>	<u>924,107.46</u>

Revaluation Reserve		
2026	2025	
£	£	
At 1 April	5,685,566	5,705,566
Additions		
Revaluation of fixed assets	0	-20,000
At 31 March	<u>5,685,566</u>	<u>5,685,566</u>