OVER AND WILLINGHAM INTERNAL DRAINAGE BOARD

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13th April 2022

Mr Chairman and Gentlemen

Meeting of the Board
26th April 2022

I enclose the Agenda for the Meeting of the Board to be held at Over Community Centre, The Doles, Over at 3.00 pm on Tuesday the 26th April 2022.

PLEASE NOTE THAT THIS AGENDA INCLUDES CONFIDENTIAL PAPERS. APART FROM THE COPY RETAINED WITH THE CONFIDENTIAL MINUTES THEY WILL BE DESTROYED FOLLOWING THE MEETING AND MEMBERS ARE REMINDED THAT THEY MUST NOT BE DISCUSSED WITH ANYONE OTHER THAN A BOARD MEMBER.

AFTER THE MEETING PLEASE DESTROY YOUR COPY OF THE PAPERS OR RETURN THEM TO THE OFFICE TO BE DESTROYED.

Please telephone or e-mail to confirm your attendance as soon as possible.

Yours truly

D C THOMAS

Clerk to the Board

To the Chairman and Members of the Over and Willingham Internal Drainage Board

A G E N D A

1. Apologies for absence

2. Declarations of Interest

   Members to declare any interest relating to the agenda.

3. Standing Orders

Further to minute B.217, ADA have obtained agreement from Defra for the flexibility which allowed the Board to choose how they wished to hold Board meetings during the pandemic to become permanent. This change will allow remote attendance or fully virtual meetings to take place in future should that best meet the Board's particular requirements at that time.

The Board's approval to these revised Standing Orders is sought.

4. Confirmation of Minutes

   To confirm the Minutes of the Meeting of the Board held on the 27th April 2021.

(Copy pages 12 - 27)

5. Matters arising from the Minutes

6. Vacancy in Membership

   Further to minute B.262, to consider the filling of the vacancy in the membership of the Board.

7. Willows and Saplings alongside District Watercourse

   Further to minute B.263, the Chairman to report.

8. Tree in water close to Hansons Conveyor

   Further to minute B.264, the Chairman/Mr Page to report.

9. Dockerell Brook/Willingham Lode

Further to minute B.265, the Chairman to report.

10. Access to Over Pumping Station

Further to minute B.266, the Clerk to report.

11. Proposed Residential Development – Station Road, Over - Discharge of Surface Water

Further to minute B.267, the Chairman to report.

12. Clerk's Report

The Clerk advises:-

i) COVID-19 Actions

That due to the risk of COVID-19 mutations appropriate measures are being put in place, revised and reviewed as per government advice and using activity-based risk assessments.

ii) Middle Level Commissioners and Administered Boards Chairs Meeting

That a seventh Chair's Meeting was held on the 2nd November 2021.

The meeting covered a wide variety of matters likely to affect IDBs. A summary of the key points and resolutions follows;

a) The MLC Chair introduced the meeting and took the opportunity to warn those present that government were pushing for land in this area to be set aside to mitigate the impacts of climate change. In this respect there was concern that the data underpinning this move was out-of-date and inadequate and that there was a risk that no proper account would be taken of the storage effects of the land as it is currently managed compared to how it might react if managed as wetland.

b) To better fit in with the farming calendar the annual safety audits carried out by Cope are to be moved to January and February. In response to a question from the floor, Chairs were advised that it is ultimately the Board and not the MLC's responsibility to manage safety at Board owned assets, although the MLC will assist where they can.

c) Chairs considered that it was considered important that IDBs and the MLC have a policy on climate change. It was felt likely that this will become increasingly important as pressure mounts for action to be taken. In this respect the Clerk advised that the MLC intended to carry out a baseline assessment of its carbon footprint which would then be used to underpin plans for reductions in CO_2 release and for mitigation. This model would be made available to those IDBs which wished to follow a similar path. Once what could be reasonably achieved has been defined a policy to steer implementation would be produced. Obviously, the aim will be to achieve net zero or as close to it as can be realistically and practically be achieved.

d) The Chief Executive outlined the work of WRE, including the regional reconciliation of water supply just carried out, the proposals for two new reservoirs (one in Lincolnshire and one in Cambridgeshire) and the future plans for water security providing a 1 in 500 year level of drought tolerance for potable water supply. On this latter point he advised that he had been pushing hard for the needs of agriculture to be taken into account, noting that wet farming and environmental targets for farming would require extra water in this region. Also, he considered that separating agricultural need from environmental need was an error and failed to recognise the close tie between the two.

e) It was reported that it seemed increasingly likely that despite lobbying MPs and Defra it will be the case from the 1st April 2022 that IDB's will lose access to red diesel for anything other than powering generators and for heating. This will increase costs and will present problems with the use of contractors who also work for agriculture which will have an exemption, hence can continue to use red diesel in plant.

f) On member training it was agreed that the MLC would set up a Zoom type seminar running several of the ADA video training sessions back-to-back. All members of all MLC administered IDBs would be invited and attendance will be recorded. This was seen as the most efficient way of delivering the training that Defra expects members to have undertaken.

g) For the next round of IDB meetings, the MLC website secure pages will be used for Board meeting documents. Members will be sent links to the appropriate webpage with a password. The documents can then be downloaded whenever it is convenient to do so. **MEMBERS WILL BE ENCOURAGED TO FOLLOW THIS ROUTE RATHER THAN REQUIRE PAPER COPIES OF DOCUMENTS**. In exceptional circumstances – for example for those members without email addresses - a paper copy of the relevant documents can still be printed off, bound and sent out. The use of the Microsoft Teams software is also to be explored for future years.

h) GDPR was discussed and it was resolved that for internal matters, or where working with partner organisations all email addresses will be visible to allow members to see who has knowledge of the matter under discussion. All external communications will normally be blind copied unless there is a need to show the address or the address is already known (for example when a member is passing on a query he or she has received themselves). It was also agreed that the website could continue to show names and primary contact numbers as long as addresses were not identified.

iii) <u>Association of Drainage Authorities</u>

a) <u>Annual Conference</u>

That the 84th Annual Conference of the Association was held on Wednesday the 10th November 2021.

The Conference was once again held virtually and was split into two parts; the Conference in the morning and AGM in the afternoon. It is expected that, whilst in future years it is hoped to return to a face-to-face format, the clear separation between conference and AGM is likely to be retained.

Speakers this year included Rebecca Row MP (Parliamentary Under Secretary of State – Defra), Dieter Helm (economist) and Lord De Ramsey (then President of ADA).

Topics covered included the challenges of climate change and the need to step up to the plate in delivering on the aim to achieve a net zero target as soon as possible, the importance of partnership working and the importance of agriculture in feeding the nation. The latter included the need to better educate the population, who clearly desire to move forward on delivering climate change and ecological objectives, but do not fully appreciate the role of agriculture, its real impacts or even properly understood where and how food is sourced. One example given that challenged a common assumption that agriculture was bad for the environment was that recent monitoring of CO2 release had shown that a well irrigated peat field of onions released less CO2 than adjacent dry grassland.

In his speech Lord De Ramsey announced that he was stepping down as President and that his place would be taken by Henry Cator. He was warmly thanked by ADA for his many years of service and was presented with a painting by an artist which it is known he admires. Henry spoke about how pleased he had been to be invited to take over the role and that he looked forward to working with ADA to meet the future challenges of the industry.

The AGM that followed gave an update on the work of ADA, noting the likelihood that, despite vigorous lobbying, the expectation was that from 1st April 2022 IDBs would no longer be able to use red diesel for anything other than heating or to run generators. This will impact on costs and will provide challenges to the continued use of agricultural contractors. The passing of the Environment Bill was touched upon which will release barriers to the formation of new IDBs and will also provide opportunities for IDBs to explore extending their boundaries if it was clearly beneficial to do so. Innes Thomason spoke on the work of ADA and the consultations ADA had responded to, including proposals to extend beaver introduction and a water abstraction licencing charging review amongst other things. Finally, it was reported that the ADA Board had agreed to a 1% rise in subscriptions for the 2022/23 year and noted that with inflationary pressures a higher increase should be expected next year.

b) Annual Conference

That the Annual Conference of the Association of Drainage Authorities will be held on Wednesday the 9th November 2022, venue yet to be announced.

c) Meeting of the River Great Ouse Branch

That the Annual Conference of the River Great Ouse branch of the Association was held on Tuesday the 1st March 2022.

This was the first face to face meeting held since the COVID-19 outbreak but the format was restricted to the AGM only. It is planned however to reintroduce the popular and useful morning workshops for 2023.

Marc Heading was reappointed as chair with Councillor Doug McMurdo as vice chair. Topics covered included unsurprisingly red diesel, and water resources/the work of WRE.

Sofi Lloyd announced that Brian Stewart and Ian Hodge from the EA had recently joined the ADA Board and that DEFRA had asked ADA to liaise with them on the implementation of schedule 3 of the Flood and Water Management Act. She was also pleased to be able to report that ADA had been instrumental in initiating an all-party parliamentary group with a remit to discuss and consider Sustainable Flood and Drainage Management.

Phil Hulme and Amanda Macloughlan spoke on behalf of the EA covering the challenging associated with significant staff changes at the EA and noted that with the capital program for this six year cycle being double that of the previous one this would be generating considerable additional work load.

It was advised that this coming years revenue (maintenance) budget was £5.3M which was more than the previous year but what could be delivered within this budget could be impacted by inflation.

The date of the next meeting is Tuesday 7th March 2023.

d) Updating IDB Byelaws

Further to minute B.185, ADA has advised that there was an error in the Model Byelaws relating to a Penalty Notice which referred to s37 of the Criminal Justice Act 1982, which was actually repealed on the 1.12.2020 by the Sentencing Act 2020. Consequently, Defra has amended the Penalty Notice attached to the byelaws to include the correct reference. This Penalty Notice is not part of the Byelaws and, as such, is a simple correction. There is no requirement either to readvertise, or seek Defra approval and the version now uploaded to the website is the corrected one.

iv) Environment Act

In November 2021 Defra announced that the Environment Act became law. The stated aim of this Act is to improve air and water quality, tackle waste, increase recycling, halt the decline of species, and improve the natural environment. However, the Act also includes powers (specific to IDBs) which amend the Land Drainage Act 1991, addressing the technical issue of missing or incomplete data, which is preventing existing internal drainage boards from expanding and new ones from being established. Defra have stated that they will be working on the associated secondary legislation over the coming year and will be engaging with IDBs through ADA on this.

v) National Drainage Show & Floodex 2022

That the National Drainage Show & Floodex 2022 will be held at ExCel, London on the 23rd and 24th November 2022.

vi) Water Resources East (WRE)

Further to minute B.268(xi), the Clerk will report that the requested contribution from this Board for 2021/2022 financial year is, once again, £125. Contributions from drainage boards within the East of England secure a direct stake in WRE and help to ensure their needs and opinions are taken into account.

vii) Anglia Farmers

The Clerk will report that following the last meeting of each Board/Commissioners the Anglia Farmers electricity contract was renewed in October 2021 for a shorter period of 6 months to 31st March 2022 and this was due to the volatile energy market at the time. As there remains an enormous amount of volatility and uncertainty surrounding energy prices and as competition is very limited, it was decided that the Commissioners and Boards should remain within the Anglia Farmers buying group at the moment as there is likely to be little scope for us to negotiate better deals. The Clerk will also report a new contract has been signed for a 12 month period to 31st March 2023 with EDF Energy through Anglian Farmers.

The Anglia Farmers Energy team does not have to commit to buying energy for years ahead at the current price levels and the flexible contract that they have to buy energy from 1st April 2022 allows them to risk manage the portfolio for their Members, which means they will be well positioned to take advantage of any energy market normalisation ahead. When market conditions have settled down/normalised the Board/Commissioners will be asked whether they wish to remain with Anglia Farmers. But this may not be for several years based upon current market assessments.

viii) Fens Biosphere

The Clerk will report that this project is on hold and will remain so unless and until Fenland District Council is prepared to engage with a redefined brief and vision for it.

ix) Red Diesel

Following extensive lobbying and the efforts of ADA, DEFRA and Treasury have softened their stance on the potential loss of access to red diesel use by IDBs. Going forward then as long as the work undertaken by the IDB can be shown to have some agricultural benefit then red diesel use can continue. The exception will be construction works and works where the sole beneficiary is an urban area.

13. Planning Updates & Consultations

In order to increase public transparency, information on the various strategic consultations and issues that may affect the Middle Level Commissioners and administered/associated Internal Drainage Boards has been relocated to our website and can be found on www.middlelevel.gov.uk towards the bottom of the page under “Strategic Planning Consultation Responses”.

14. Installation of Treatment Plant and Discharge of treated effluent to the Board’s Drain at Hygate Farm, west Fen Road, Willingham – Mr S Clark (354/1)

A discharge consent request was received for the installation of a small treatment plant and discharge to a private ditch at the above location, due to the failure of the current septic tank on site. The Board were happy with the proposal, and a byelaw consent application has been requested for the installation of a headwall in the Board’s drain. The application can then be processed once the byelaw consent documentation has been received.

(Copy pages 28)

15. Asset Survey of the Board's Pumping Stations

Further to minute B.270, the Clerk will refer to the Asset Survey of the Board's Pumping Stations.

During the February 2021 routine inspection the pump was noticed to have a distinct wobble. The hold down bolts were checked and secure. The column bolts are badly corroded and need to be replaced. The pump chamber will need to be dewatered to change the bolts and the pump and impellor can be inspected at the same time to help determine the cause of the wobble.

To dam the drain and dewater the sump is going to cost in the region of £6000 and the pump bolt replacement around £2000 to £3000.

The pump has over 23000 running hours since the last record of the pump being overhauled in 1988 so it is now worth considering scheduling a pump overhaul. Please confirm if you would like to proceed with column bolt replacement and pump inspection or look at options to overhaul the pump"

16. Capital Improvement Programme

To review and approve the Board's future capital improvement programme.

(Copy page 29)

17. District Work Report

Mr M Church to report on works undertaken and proposed works.

18. Conservation Officer's Newsletter and BAP Report

The Clerk to refer to the Conservation Officer's newsletter, previously circulated to members, and to consider the most recent BAP Report.

(Copy page 30 - 32)

19. District Officer's Fee

To give consideration to the District Officer's fee for 2022/2023.

20. State-aided Schemes

To consider whether to undertake further State-aided Schemes and whether any future proposals should be included in the forward capital forecasts provided to the Environment Agency.

21. Agreements between the Drainage Board, Hanson Aggregates and RSPB

Further to minute B.276, the Chairman/Mr Page to report.

22. Gravel Extraction, programme for 2022/2023

Further to minute B.277, Mr Page to report.

23. Flail mowing

Further to minute B.278 the District Officer to report. Consideration to be given to the undertaking of the Board's flail mowing operations for 2022/2023.

24. Environment Agency – Precept

The Clerk will report that at the Environment Agency Flood Defence Committee meeting the Committee voted to adopt an indicative 2% increase in the precepts on Internal Drainage Boards for the next 6 years commencing from 2022/23, with the ability to revisit annually should exceptional circumstances indicate this is required. The Committee voted for a 0% increase (for exceptional circumstances) above the indicative 2% increase for the year ending 31st March 2023 - total of a 2% increase on the level of precept on Internal Drainage Boards for the year ending 31st March 2023.

The precept for 2021/2022 was £16,169.

25. Claims for Highland Water Contributions – Section 57 Land Drainage Act 1991

. The Clerk will report that following his submission of claims for contributions the gross sum of £1,163.29 (£3,243.62 less £2,080.33 paid on account) (inclusive of supervision) has been received from the Environment Agency for the financial year 2020/2021 based on the Board's actual expenditure on maintenance work for that financial year and the sum of £2,099.10 in respect of 80% of the Board's estimated expenditure for the financial year 2021/2022

26. Association of Drainage Authorities
Subscriptions

The Clerk will report that ADA has increased subscriptions by 1% for 2022 from £565 to £571

27. Determination of annual value for rating purposes

The Clerk will submit the recommendation for the determination of annual value for rating purposes.
(See Confidential Papers – See Page 1)

28. Health and Safety

Further to minute B.284, the District Officer will report and will refer to the report received from Cope Safety Management following their visit to the District on the 27th October 2021.

(Copy pages 33 - 35)

29. Completion of the Annual Accounts and Annual Return of the Board – 2020/2021

a) To consider the comments of the Auditors on the Annual Return for the year ended on the 31st March 2021.

(Copy pages 36 - 40)

b) To consider the Audit Report of the Internal Auditor for the year ended on the 31st March 2021.

(Copy pages 41 - 49)

30. Defra IDB1 Returns

The Clerk will refer to the completed IDB1 form for 2020/2021.

(Copy pages 50 - 59)

31. Budgeting

The Clerk to refer to the budget update reviewed by the Chairman, with comparison to year end out-turn added, and any actions taken.

(Copy page 60)

32. Review of Internal Controls

a) To consider the system of Internal Controls.

b) To consider the appointment of the Internal Auditor and the proposed Audit Strategy and Audit Plan for 2023-2025

33. Risk Management Assessment

a) To give consideration to the Board's Risk Management Policy.

b) To review the insured value of the Board's buildings.

(Copy page 61)

34. Exercise of Public Rights

The Clerk to refer to the publishing of the Notice of Public Rights and publication of unaudited Annual Return, Statement of Accounts, Annual Governance Statement and the Notice of Conclusion of the Audit and right to inspect the Annual Return.

35. Annual Governance Statement – 2021/2022

To review and complete the Annual Governance Statement.

(Copy page 62)

36. Payments 2021/2022

The Clerk to report on payments made during the financial year 2021/2022.

(Schedule page 63)

37. Annual Accounts of the Board - 2021/2022

To consider the Annual Accounts and bank reconciliation for the year ended on the 31st March 2022 and the completion of Section 2 of the Annual Return as required in the Audit Regulations.

(Copy pages 64 - 68)

38. Expenditure estimates and special levy and drainage rate requirements 2022/2023

To consider estimates of revenue expenditure and levy and rate requirements in respect of the financial year 2022/2023.

(Copy pages 69 - 70)

39. Date of next Meeting

40. Any other business

OVER AND WILLINGHAM INTERNAL DRAINAGE BOARD

At a Meeting of the Over and Willingham Internal Drainage Board
hosted at the Middle Level Offices, March on Tuesday the 27th April 2021

PRESENT

B R Burling Esq (Chairman)	W Handley Esq
L M Cook Esq (Vice Chairman)	T Henshaw Esq
M Church Esq	R D Holland Esq
H Garner Esq	M Page Esq

J Smith Esq

Miss Lorna McShane (representing the Clerk to the Board) was in attendance. Mr M Dorey (Hansons UK) attended the meeting as a member of the public.

B.256 Declarations of Interest

Miss McShane reminded Members of the importance of declaring an interest in any matter included in today's agenda that involved or was likely to affect any individual on the Board.

Mr Church declared an interest in minute nos. B.274 and B.293.

The Vice Chairman declared an interest in B.278.

B.257 Confirmation of Minutes

RESOLVED

That the Minutes of the Meeting of the Board held on the 28th April 2020 are recorded correctly and that they be confirmed and signed.

B.258 Appointment of Chairman

RESOLVED

That B R Burling Esq be appointed Chairman of the Board.

B.259 Appointment of Vice Chairman

RESOLVED

That L M Cook Esq be appointed Vice Chairman of the Board.

B.260 Election of Members of the Board

Miss McShane reported that, as the number of candidates for membership of the Board did not exceed the number of persons to be elected (ten), the following candidates were elected as Members of the Board for a period of three years from the 1st November 2020, viz:-

BURLING Brian Roy	GARNER Harry
BURLING Stuart Oliver	HENSHAW Tim
CHURCH Michael	HOLLAND Richard D
COOK Leslie Maurice	PAGE Mark

SMITH Jack

(NB) – Councillor W Handley is also a Member of the Board as the nominee of South Cambridgeshire District Council under the provisions of the Land Drainage Act 1991.

B.261 Board Membership

Miss McShane reported that, due to other priorities and a change in job remit, Mr Mark Page had tendered his resignation as Hanson's representative on the Board and that Mr Hilton Law had been nominated as his successor.

The Chairman thanked Mr Page for his service on the Board.

RESOLVED

That Mr Law be formally co-opted to membership of the Board

B.262 Vacancy in Membership

Further to minute B.222, consideration was given to the filling of the vacancy on the Board.

RESOLVED

That no action be taken to fill the vacancy at the present time.

B.263 Willows and Saplings alongside District Watercourse

Further to minute B.223, the Chairman reported that although Mr Hayward had removed some of the willows and saplings along the Board's drain there were still some to be removed.

RESOLVED

That the Clerk send a letter to Mr Hayward for breach of byelaws requesting that the willows and saplings be removed and if this was not done a notice be sent under Section 64 of the Land Drainage Act advising that the Board would enter on his land and carry out works in default to remove the saplings.

B.264 Tree in water close to Hansons Conveyor

Further to minute B.223, the Chairman reported that this matter had now been raised with Hilton Law to ask if Hanson's contractors could remove the fallen willow from the drain.

RESOLVED

That the Chairman/District Officer monitor the presence of the fallen willow and if necessary make a further request to Hilton Law for the tree to be removed.

B.265 Dockerell Brook/Willingham Lode

Further to minute B.224, the Chairman referred to his notes emailed to the Commissioners prior to the meeting and reported that at the last meeting it had been agreed that himself and the District Officer should continue to liaise with the Environment Agency concerning the works to the watercourses. It was reported that Willingham Parish Council had discussed maintenance with Anglian Water and that the Environment Agency were to meet with Willingham Parish Council. It was generally felt that a multi-agency approach would be helpful and Councillor Handley said he would approach the new South Cambridgeshire District Council Drainage Engineer who had been recently appointed as ask him to speak to the Chairman.

RESOLVED

That Councillor Handley contact the Drainage Engineer at South Cambridgeshire District Council and ask him to contact the Chairman about the issues at Dockerell Brook/Willingham Lode

B.266 Access to Over Pumping Station

Further to minute B.225, the District Officer reported that there was still an issue with the gate and the access to the pumping station. The problem was that the gate, when opened, crossed over onto the public highway and it was felt that it was too close to the road. The solution would be to move the gate further down the track.

RESOLVED

That Mr Tim Wetherspoon, the elected Councillor, and George Hay who was Enforcement Officer at Cambridgeshire County Council be consulted about the access issues to the pumping station.

B.267 Proposed Residential development– Station Road, Over – Discharge of Surface Water

Further to minute B.226, the Chairman reported that planning permission for this development had been refused and to date no appeal had been lodged.

RESOLVED

That this matter be kept under review in the event that the Developer submits an appeal against the refusal of planning permission.

B.268 Clerk's Report

Miss McShane advised:-

i) Middle Level Commissioners and Administered Boards Chairs Meeting

That a sixth Chair's Meeting was held virtually on the 26th November 2020.

Topics discussed included the Middle Level Commissioners' Chief Executive giving an update on COVID-19 actions and responses, the change of MLC Chairman from Marc Heading to Jonathan Brown, updates on the Technical Services Department review (which aims to address the delays in responding to planning and consenting matters) and an update on the work of WRE. He also advised that Defra had commented positively on the Good Governance Guide published by ADA and that on the back of this feedback ADA were currently working on an Environmental Good Governance Guide. It was also noted at this meeting that Agricultural and Environmental Bills were passing through Parliament, the later including clauses benefiting IDBs, allowing them to expand their boundaries or for entirely new IDBs to be created, which was welcomed by the Chairmen as a positive step forward. Paul Burrows spoke on the work of the Environment Agency covering topics such as carbon baselining, national strategies, the tactical plans (which are securing much needed grant allocation for the area) and the need to continue to grow partnership working. He also spoke for Brian Stewart, the RFCC Chairman, who unfortunately was suffering from a poor broadband connection. On behalf of Brian, he advised that following the re-shaping of the local RFCC, there were two extra EA nominated positions available and that in this respect he wanted to propose that an Ex-officio seat be created for the incumbent Chair of the Great Ouse branch of ADA. This is likely to be Marc Heading who is expected to take over from Harry Raby in the spring. The new post will inject a direct link to farming which is of course the major business sector covered by this RFCC. The meeting finally turned to the future amalgamation of IDBs which it was generally agreed are likely to increase over time as succession planning has to be addressed.

ii) Application for byelaw consent

That the following application for consent to undertake works in and around watercourses has been approved and granted since the last general meeting of the Board:-

Name of Applicant	Details of Work Consented	Date Consented
RSPB, Beds, Cambs & Herts	Construction of headwall housing outfall pipe	9th September 2020

RESOLVED

That the action taken in granting consent be approved.

iii) Association of Drainage Authorities

a) Annual Conference

That the 83rd Annual Conference of the Association was held virtually on Wednesday the 11th November 2020.

The conference this year was held in two distinct and separate parts, with the morning session comprising of key speakers and questions and the afternoon the AGM.

Key speakers in the morning were;

David Cooper, Deputy Director for Flood & Coastal Erosion Risk Management Policy (Defra) – who first thanked the IDBs for the work they do and then endorsed the efforts being made to improve governance through the publication of the 'Good Governance Guide' and the work in hand on 'Good Environmental Governance'. He then went on to speak about the ambitious aims of government, the record investment agreed by treasury for the next six year funding cycle and the Agriculture Bill that if passed will facilitate the creation of new IDBs and allow existing IDBs to expand districts. He finished by stating that the key was to educate people and to work together to share good practice.

Chris Stoate, Head of Research (Game & Wildlife Conservation Trust) – who spoke about the Allerton Project which was a carefully implemented scheme to directly measure the impacts of controlling headwaters using measures such as leaky dams. This work consisted of schemes on similar upland sub-catchments where a direct comparison could be made between interventions and non-interventions. The results were very promising with downstream peak flows being reduced by around a quarter where the most effective measures were installed. Chris accepted that there were challenges surrounding maintenance and that the choice of natural materials and design was key. He also noted that in the locations chosen any failed leaky dam materials would get caught on stream bends well before any risk of being washed downstream into urban areas.

Toby Willson, Executive Director of Operations (Environment Agency) – who is soon to leave the EA reflected on the target to be carbon neutral in less than a decade and in doing this noted that the equivalent carbon release linked to pumping alone from the February event this year was equivalent to that of 1200 houses. He went on to point out that the onus in on us to act now and that if we fail to do so it will be our children and grandchildren who will face the consequences.. He acknowledged the hugely influential role of ADA's voice in the development of national strategies and the work being done in partnership with IDBs to be more resilient. He finished by setting out three challenges.

1) To develop true partnerships where all organisations are working unified towards the same goals.
2) To achieve net zero carbon emissions, asking specifically what the IDBs were doing towards this?
3) To develop and implement strategies to attract young people into the industry.

Questions were taken from the floor and were wide ranging from asking why there was so little information being shared on the development of ELMs to why it was necessary in one location for the EA to undertake an environmental check before removing a dead tree from across a watercourse.

A more formal question and answer session ended the morning, the panel being made up from, Julia Beeden from Cambridgeshire County Council, Emily Clarke from Anglian Water, John Curtin from Environment Agency, David Jenkins from Wessex RFCC, Innes Thompson from ADA and David Thomas from the Middle Level Commissioners. When asked a question David Thomas, your Clerk, took the opportunity to advise of the importance and value of the work being undertaken by WRE and also to point out to Toby Wilson that he absolutely agreed with the sentiments of partnership working and also the key aims of the EA but noted that true partnership working was a two way street and that there were still areas of policy development that ADA were not being involved with sufficiently. Toby accepted that the EA were not perfect and that more work needed to be done on this.

The AGM in the afternoon followed the usual format of recording appointments and electing office holders. It was noted that Robert Caudwell would be coming to the end of the normal Chair's term of office and that this would be reviewed next year. The formalities over a lively question and answer session followed which seemed to work very well and may influence how future conferences are arranged.

b) Annual Conference

That the Annual Conference of the Association of Drainage Authorities will be held in London on Wednesday the 10th November 2021.

RESOLVED

That the Clerk be authorised to obtain a ticket for the Annual Conference of the Association for any Member who wishes to attend.

c) Meeting of the River Great Ouse Branch

That the Annual Conference of the River Great Ouse branch of the Association was held virtually on Tuesday the 2nd March 2021.

Matters covered were that there was a change in Chairman with Harry Raby stepping down and Marc Heading taking his place. Councillor Doug McMurdo takes on the role of Vice Chairman. This maintains the balance of having upland and lowland members in key roles and also balances council and agricultural ratepayers' interests. John Heading was appointed for another three years on the ADA Board as branch representative. Robert Caudwell gave on update on ADA matters focusing in on progress of the agriculture bill through parliament and the lowland peat initiative which he considers must not negatively impact on livelihoods and the need to produce food for the nation. Next to speak was Brian Stewart who was seeking support for his initiative to create an Ex-Officio post on the FRCC for the sitting Chairman of the Great Ouse branch of ADA (EA nominated post). This was supported unanimously and Marc Heading will take up this new role with immediate effect.

Claire Jouvray and Paul Burrows gave updates on the revenue funding position, which was quite healthy with sources of money found to deliver what had been targeted and on the long-term strategy for the area including the tactical plans which are set to make access to grant in aid smoother than it might otherwise be. A warning was raised that funding may get squeezed as time passes and the financial impact of COVID-19 gets addressed.

Approximately 30 people attended this virtual meeting, which should return to its normal format at Prickwillow Hall next year.

That the date of the next meeting is Tuesday the 1st March 2022.

d) ADA response to publication of EFRA Flooding Inquiry Report

That ADA have responded to the Government EFRA report into the winters flooding, which has the headline conclusion that the lack of clear flood-resilience targets is leaving England at risk of 'playing catch-up' with climate change.

Encouragingly, in addition to recognising these challenges, EFRA have also clearly stated that in light of ever more frequent and severe storms, there is an urgent need to provide long-term funding for the maintenance of existing and new flood defences, to match capital commitment together with a need to examine the mental health impacts of severe flooding, calling for an action plan to address this alongside the economic and physical effects.

ADA's response and the full EFRA report can be found via the following link; https://publications.parliament.uk/pa/cm5801/cmselect/cmenvfru/170/170.pdf

iv) Capital Funding Projects

That at the spring 2020 budget it was announced that government would provide the Environment Agency with a settlement of £5.2bn for capital funding projects over the next 6 years, from April 2021 to March 2027, to better protect 336,000 properties. This includes both homes and non-residential properties and this presents a significant increase over the current 6-year programme. It is noted that the definition of non-residential properties includes shops, businesses, industrial sites, schools, hospitals, etc. and the new arrangements also facilitate funded improvements to habitat and the environment.

In response to this the Environment Agency have issued new partnership funding rules which go alongside this increased funding programme. The new rules are considered critical to delivering the called for better protection to the target of 336,000 properties, but will also allow:

- updated payments which will now account for inflation and be based on new evidence on the overall impacts of flooding, such as mental health
- increased payments for flood protection schemes which also create a range of environmental benefits
- more funding for flood protection schemes which also protect properties that will later become at risk of flooding due to climate change
- a new risk category which will enable schemes that prevent surface water flooding to qualify for more funding

v) What is Good Governance

That Defra have provided a summary of "What is Good Governance?":-

- Good governance is about the processes for making and implementing decisions. It's not about making 'correct' decisions, but about the best possible process for making those decisions - and therefore good governance, share several characteristics. All have a positive effect on various aspects of Boards including consultation policies and practices, meeting procedures, service quality protocols, officers' conduct, role clarification and good working relationships.
- Boards should implement decisions and follow processes that make the best use of the available people, resources and time to ensure the best possible results for their community – and try to serve the needs of the entire community while balancing competing interests in a timely, appropriate and responsive manner. A community's wellbeing results from all of its members feeling their interests have been considered by Boards in the decision-making process. This

means that all groups, particularly the most vulnerable, should have opportunities to participate in the process.

- People should be able to follow and understand the decision-making process. This means that they will be able to clearly see how and why a decision was made – what information, advice and consultation Boards considered, and which legislative requirements (when relevant) Boards followed. This means that decisions are consistent with relevant legislation or common law and are within the powers of the Acts.

- Anyone affected by or interested in a decision should have the opportunity to participate in the process for making that decision. This can happen in several ways – community members may be provided with information, asked for their opinion, given the opportunity to make recommendations or, in some cases, be part of the actual decision-making process.

- Accountability is a fundamental requirement of good governance. Boards have an obligation to report, explain and be answerable for the consequences of decisions it has made on behalf of the community it represents.

vi) <u>Smart Level System/District Wide Telemetry Bid</u>

That a Local Levy Bid has been submitted that appears to have been successful and will offer a contribution of half the cost of installing telemetry at pumping station sites. This will allow early warnings of pump or weedscreen failure and remote operation. Also, as the bid covers all MLC administered IDBs there is scale which will facilitate very competitive rates.

When looking at the cost of telemetry there will be a number of factors that will impact upon cost. We have asked Xylem to put together a table that should cover the upper and lower bounds of all IDB pumping stations (see below). Prior to placing an order a site survey will be undertaken, average cost for this is expected to be in the region of £200. Xylem will then assess what if any control panel modifications will be required to allow telemetry. The other defining factor will be whether there is to be an additional requirement for remote control of the station pumps and set points. The table covers this range.

The costing bands are:

Low	£2000 - £5,000	Minor panel modifications are required, signals are present but need work to the panel to present or make these available to telemetry.
Medium	£5,001 - £24,999	Signals are not present to enable telemetry and panel modifications are quite intensive to bring the panel to a point where a telemetry unit can be installed.
High	£25,000 +	Signals are not present and the panel requires major modifications to give the required signals. Should this option be required it is anticipated that consideration first should be given to replacement of the control panel which would bring more value and longevity. Signals for telemetry could be more easily accommodated in a new panel.

Note all above figures are gross and if the Board resolves to go ahead as part of the Grant funded scheme currently on offer will be discounted 50%

Note: The telemetry access will be cloud based, increasing the flexibility in access at the appropriate level for staff and District Officers.

The Board considered the three bands of costs and felt there were too small a Board and that funding would be an issue.

RESOLVED

That the Board do not wish to be included in the arrangements for telemetry provision.

vii) Anglia Farmers

Further to minute B.189(vii), Miss McShane advised that although the running of the remainder of the Anglia Farmers electricity contract had continued to be monitored it had been difficult to address some of the issues due to the restrictions caused by COVID-19.

In view of this, the Middle Level Commissioners' resolved to remain with Anglia Farmers for a further contract period post 30th September 2021 and to continue to monitor the performance of Anglia Farmers over the new contract period.

Miss McShane reported that in addition it was proposed that quotes for 'green energy' be included, with a view to moving over to this form of power supply if the cost differential is marginal. Miss Ablett further reported that the need to show that IDBs carbon footprint is being actively managed over future years is expected to increase with the Environment Agency setting themselves the target of being carbon neutral by 2030.

Miss McShane reported that the Chairman had subsequently agreed for the Board to remain with Anglia Farmers.

RESOLVED

That the actions of the Chairman be approved.

viii) Fens Biosphere

Further to minute B.229, Miss McShane referred to the leaflet from Cambridgeshire Acre.

ix) Land Registry

Whilst is a legal requirement for land occupiers to notify the Board of any change of occupation, including releasing contact details for the new occupiers, on many occasions this does not occur and time is spent trying to determine who the new occupier is. When the normal avenues fail to deliver any meaningful information we now use our Land Registry account to gain details of the current land owner. The costs of making an application via this method are small (currently £6) but obviously this will show up on the Board accounts, hence the need to draw this new way of working to the Boards attention.

x) National Drainage Show & Floodex 2021

That the National Drainage Show & Floodex 2021 will be held at ExCel, London on the 9th and 10th November 2021.

xi) Water Resources East (WRE)

Further to minute B.229(vii), Miss McShane reported that WRE have had a productive and fruitful year despite COVID and have managed to lever many millions of funding for studies and initiatives which in the long term should benefit this area by recognising the importance of agriculture to the water resource supply chain and by seeking ways to integrate water resources, flood risk management and environmental objective delivery together. For the 2020/2021 year (should the Board continue to wish to support the work of WRE and contribute accordingly) the calculated figure will be £125.00. Please note that ADA have developed a new band based charging structure, hence the change from the previous year's figure.

RESOLVED

That the Board approve the requested annual contribution of £125.00.

B.269 Cambridgeshire Flood Risk Management Partnership Update

Further to minute B.230, Miss McShane referred to the most recent matters raised by the Partnership.

Miss McShane reported that Mr Graham Moore, Middle Level Commissioners' Planning Engineer attends these meetings on behalf of the Middle Level Commissioners and IDBs.

B.270 Asset Survey of the Board's Pumping Stations

Further to minute B.235, Miss McShane referred to the asset survey of the Board's pumping stations.

It was agreed that the repairs to the rainwater goods should be carried out and that a local builder be contacted to carry out this work. The Board noted the advice of the Consulting Engineer that the pump and motor were last overhauled in 1991 and although the motor shows no sign of failure the pump urgently needs its column bolts replacing. The Board were of the opinion that whilst it was running satisfactorily they did not wish to interfere with the bolts at the current time. The District Officer agreed to obtain a second opinion on the bolts from Bedford Pumps.

B.271 Capital Improvement Programme

Members considered the Board's future capital improvement programme.

It was noted that the £100,000 for a replacement pump had been provided for in year 6. The estimate costs of £9,000 for column bolts should not be spent in the current year.

RESOLVED

That the Capital Programme be approved in principle and kept under review.

B.272 District Work Report

The District Officer reported that the normal programme of drainworks and flail mowing had been carried out. He further reported that works to widen the culvert under the bridleway were needed together with remedials to the concrete headwalls at the Ouse Fen bank and that these may need replacing. This work would need to be carried out by a contractor.

RESOLVED

i) That the Report and the actions referred to therein be approved and that the Officer be thanked for his services over the preceding year.

ii) That the Chairman arrange a site meeting with the District Officer and obtain quotations for the work and report back at the next meeting of the Board.

B.273 Conservation Officer’s Newsletter and BAP Report

Miss McShane referred to the Conservation Officer’s newsletter, dated December 2020, previously circulated to members.

Members considered and approved the most recent BAP report.

B.274 District Officer's Fee

The Board gave consideration to the District Officer's fee for 2021/2022.

RESOLVED

That the Board agree that the sum of £1,746.00 be allowed for the services of the District Officer for 2021/2022.

(NB) – The District Officer declared an interest when this item was discussed.

B.275 State-aided Schemes

Consideration was given to the desirability of undertaking further State-aided Schemes in the District and whether any future proposals should be included in the capital forecasts provided to the Environment Agency.

RESOLVED

That no proposals be formulated at the present time.

B.276 Agreements between the Drainage Board, Hanson Aggregates and RSPB

Further to minute B.236, Mr Page stated that they continue to engage with the Internal Drainage Board to look at the future arrangements with the RSPB although there had been no recent contact. A meeting was to be arranged with the RSPB Land Agent Mr Geoffrey as the RSPB were keen to pursue the agreement which had been set out in the draft documentation and the representatives from Hanson Aggregates agreed to continue to work with the RSPB Land Agent on this matter.

RESOLVED

That the current arrangements between the Board and Hanson Aggregates continue for 2021/2022.

B.277 Gravel Extraction programme for 2021/2022

Further to minute B.237, Mr Dorey reported that a drawing had been submitted showing the stripping operation for the current year. He advised that the quarry had stayed open for the sales of aggregate and current sales were approximately £1 million a year from the site. Mr Dorey reported on the land which had been transferred to the RSPB. Cells 1-6, 7 and 8 had been completed and were being transferred which made a total of 500 acres worked and restored and water was being pumped from the cells. Mr Dorey advised that they were currently working on cell 10. A specialist contractor had been engaged to advise on how to deal with these works. There was at least a year's worth of work before the design can be implemented. The structure will be included within the Internal Drainage Board area and will be under the control of the Internal Drainage Board. The RSPB will have an extraction licence to control water levels.

B.278 Flail Mowing

Further to minute B.238, the District Officer reported that a tender for the works had been received from L A Burton at £34.00 per hour. This was the only tender received.

M D Contractors had advised the District Officer that they would like to quote in the future and would like to be considered for future works although they did not submit a tender for the current year.

RESOLVED

That the tender received from L A Burton in the sum of £34.00 per hour to undertake flail mowing operations for a 2 year period be accepted by the Board.

(NB) – Mr Cook declared an interest when this item was discussed.

B.279 Environment Agency – Precept

Miss McShane reported that the Environment Agency had issued the precept for 2021/2022 in the sum of £16,169 (the precept for 2020/2021 being £16,169).

B.280 Claims for Highland Water Contributions – Section 57 Land Drainage Act 1991

Miss McShane reported that the sum of £1,029.88 (£2,748.46 less £1,718.58 paid on account) (inclusive of supervision) had been received from the Environment Agency based on the Board's actual expenditure on maintenance work for the financial year 2019/2020 together with the sum of £2,080.33 in respect of 80% of the Board's estimated expenditure for the financial year 2020/2021.

B.281 Association of Drainage Authorities
Subscriptions

Miss McShane reported that the Clerk had been advised that subscriptions for 2021 will remain unchanged at £565.

RESOLVED

That the requested ADA subscription for 2021 be paid.

B.282 Determination of annual value for rating purposes

The Board considered the recommendation for the determination of annual value for rating purposes.

RESOLVED

i) That the determination recommended be adopted by the Board.

ii) That the Clerk be empowered to serve notices and to take such other action as may be necessary to comply with statutory requirements.

iii) That the Chairman and the Clerk be empowered to authorise appropriate action on behalf of the Board in connection with any appeal against the determination.

B.283 Contribution from Developer

Miss McShane reported that a contribution towards the cost of dealing with the increased flow or volume of surface water run-off and treated effluent volume had been received.

B.284 Health and Safety

Further to minute B.243(b), the District Officer referred to the report received from Cope Safety Management following their visit to the District on the 29th September 2020 and there were no outstanding health and safety matters.

B.285 Special Circumstance Policy on Tendering

Miss McShane referred to the policy that had been produced and advised Members that there had been issues for some IDBs during the COVID-19 pandemic in respect to meeting their normal policy on numbers of valid tenders or quotations. It was intended that this policy would only apply in special conditions such as these and that to invoke the policy the Chairman would need to record what the special circumstance was before it could be used.

RESOLVED

That the Board formally adopt this policy.

B.286 Completion of the Annual Accounts and Annual Return of the Board - 2019/2020

a) The Board considered and approved the comments of the Auditors on the Annual Return for the year ended on the 31st March 2020.

b) The Board considered and approved the Audit Report of the Internal Auditor for the year ended on the 31st March 2020.

B.287 Defra IDB1 Returns

Miss McShane referred to the completed IDB1 form for 2019/2020 which the Board noted and approved.

B.288 Budgeting

Miss McShane referred to the budget comparison of the forecast out-turn and the actual out-turn for the financial year ending 31st March 2021.

B.289 Review of Internal Controls and appointment of Internal Auditor

The Board considered and expressed satisfaction with the current system of Internal Controls.

Miss McShane reported that the agreement with the Commissioners` Internal Auditor ended in 2021 and that, due to restrictions caused by COVID-19 and increased workloads from the winter rainfall events, it had not been possible to properly tender for a new agreement. Following discussions with Whiting & Partners it had therefore been agreed that the current arrangements would be extended by one year to allow sufficient time for the tender process to be carried out.

RESOLVED

That the Board approve the one-year extension of the appointment of Whiting & Partners as Internal Auditor.

B.290 Risk Management Assessment

a) The Board considered and expressed satisfaction with their current Risk Management Policy.

b) The Board reviewed the insured value of their buildings.

RESOLVED

That, as per the Engineer's valuation, the insured value of the Board's pumping station be increased from 1st April 2021.

B.291 Exercise of Public Rights

Miss McShane referred to the publishing of the Notice of Public Rights and publication of unaudited Annual Return, Statement of Accounts, Annual Governance Statement and the Notice of Conclusion of the Audit and right to inspect the Annual Return.

B.292 Annual Governance Statement – 2020/2021

The Board considered and approved the Annual Governance Statement for the year ended on the 31st March 2021.

RESOLVED

That the Chairman be authorised to sign the Annual Governance Statement for the year ended on the 31st March 2021.

B.293 Payments

The Board considered and approved payments amounting to £47,562.54 which had been made during the financial year 2020/2021.

(NB) – Mr Church declared an interest in the payments made to him and to Haddenham Level DC.

(NB) – The Vice Chairman declared an interest in the payments to L A Burton.

B.294 Annual Accounts of the Board – 2020/2021

The Board considered and approved the Annual Accounts and bank reconciliation for the year ended on the 31st March 2021 as required in the Audit Regulations.

It was noted with concern that there were arrears on the Ratepayers account of £593.28 which was due from the Environment Agency.

RESOLVED

i) That the Chairman be authorised to sign the Annual Return, on behalf of the Board, for the financial year ending 31st March 2021.

ii) That the Clerk advise the Board on what steps they could take and ask that he write to the Environment Agency expressing the Board's concern that these arrears had not been paid.

B.295 Expenditure estimates and special levy and drainage rate requirements 2021/2022

The Board considered estimates of expenditure and proposals for special levy and drainage rates in respect of the financial year 2021/2022 and were informed by Miss McShane that under the Land Drainage

Act 1991 the proportions of their net expenditure to be met by drainage rates on agricultural hereditaments and by special levy on local billing authorities would be respectively 41.33% and 58.67%.

RESOLVED

i) That the estimates be approved.

ii) That a total sum of £33,763 be raised by drainage rates and special levy.

iii) That the amounts comprised in the sum referred to in ii) above to be raised by drainage rates and to be met by special levy are £13,953 and £19,810 respectively.

iv) That a rate of 26.0p in the £ be laid and assessed on Agricultural hereditaments in the District.

v) That a Special levy of £18,737 be made and issued to South Cambridgeshire District Council for the purpose of meeting such expenditure.

vi) That the seal of the Board be affixed to the record of drainage rates and special levies and to the special levies referred to in resolution (v).

vii) That the Clerk be authorised to recover all unpaid rates and levies by such statutory powers as may be available.

B.296 Display of rate notice

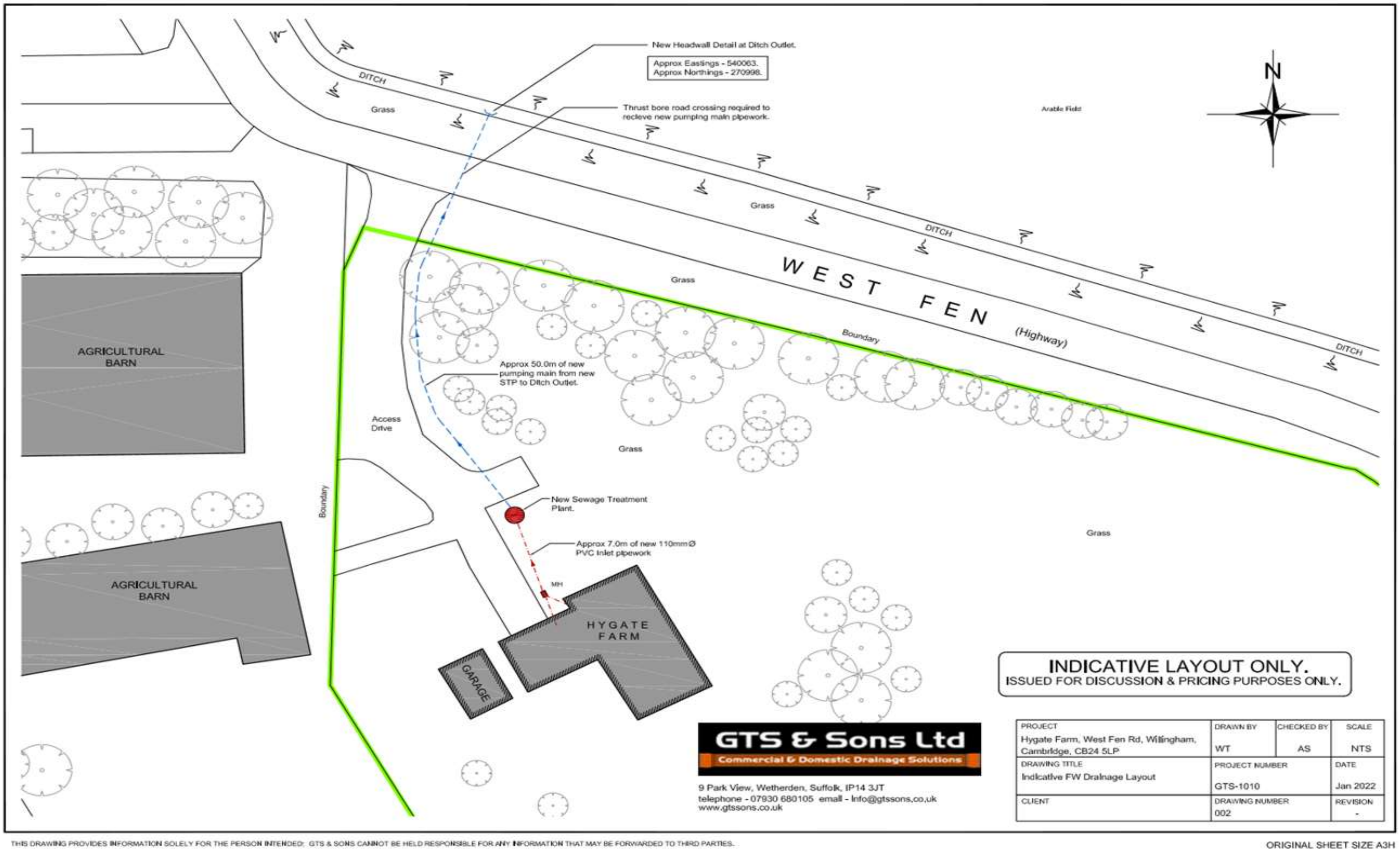
RESOLVED

That notice of the rate be affixed within the District in accordance with Section 48(3)(a) of the Land Drainage Act 1991.

B.297 Date of next Meeting

RESOLVED

That the next Meeting of the Board be held on Tuesday the 26th April 2022.


New Headwall Detail at Ditch Outlet.
Approx Eastings - 540063.
Approx Northings - 270998.
Thrust bore road crossing required to recieve new pumping main pipework.
Arable Field
N
DITCH
Grass
WEST FEN (Highway)
Boundary
AGRICULTURAL BARN
Approx 50.0m of new pumping main from new STP to Ditch Outlet.
Access Drive
New Sewage Treatment Plant.
Approx 7.0m of new 110mmØ PVC Inlet pipework
MH
HYGATE FARM
GARAGE
INDICATIVE LAYOUT ONLY.
ISSUED FOR DISCUSSION & PRICING PURPOSES ONLY.
GTS & Sons Ltd
Commercial & Domestic Drainage Solutions
9 Park View, Wetherden, Suffolk, IP14 3JT
telephone - 07930 680105 email - info@gtssons.co.uk
www.gtssons.co.uk
PROJECT
Hygate Farm, West Fen Rd, Willingham, Cambridge, CB24 5LP
DRAWN BY
WT
CHECKED BY
AS
SCALE
NTS
DRAWING TITLE
Indicative FW Drainage Layout
PROJECT NUMBER
GTS-1010
DATE
Jan 2022
CLIENT
DRAWING NUMBER
002
REVISION
-
THIS DRAWING PROVIDES INFORMATION SOLELY FOR THE PERSON INTENDED: GTS & SONS CANNOT BE HELD RESPONSIBLE FOR ANY INFORMATION THAT MAY BE FORWARDED TO THIRD PARTIES.
ORIGINAL SHEET SIZE A3H

Over & Willingham Internal Drainage Board

Capital Improvement Programme (2022/2023)

		PREVIOUS YEARS	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	FUTURE YEARS	ALL YEARS
		Pre Yr 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Post Year 10	Total Expenditure
Over P/S	Pumping station replacement	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Pumping station pumping and control equipment replacement	0	9	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	109.0
	Pumping station automatic weedscreen cleaning equipmet	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Pumping station Control building refurbishment/replacement	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Pumping station compound/surrounds improvements	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Drainage Channels														
		0	**9**	**0**	**0**	**0**	**100**	**0**	**0**	**0**	**0**	**0**	**0**	**109**

Environment Act (2021) and note on 2021-22 BAP report

The new Environment Act recognises the key roles IDBs play in nature conservation (Photo: PB)

The Environment Act (2021) passed into UK law in November 2021 with the aim of protecting and enhancing our environment for future generations. The Act includes bold aims to 'halt the decline in species by 2030', improve air quality, natural habitats and how look at how resources may be better used. For Internal Drainage Boards ADA describes the Act as bringing 'impacts and opportunities' which recognise the important role IDBs have to play in some of these targets. Areas of particular interest to IDBs are:

- Biodiversity Assessment and Reporting
- Species Conservation Strategies and Protected Sites Strategies
- An Office for Environmental Protection (OEP) to uphold environmental law

Following the note in the 2020-21 report, work is underway to update IDB Biodiversity Action Plans in line with the newly available ADA guidelines. As part of this process voluntary submissions for an IDB 'Biometrics survey' were issued by ADA in autumn 2021 and were submitted on behalf of the Board by the Conservation Officer. This survey aims to gather data relevant to key targets of the Biodiversity Action Plan with a view to putting IDBs 'on the front foot' with regards future Biodiversity reporting and assessment, like that laid out in the Environment Act above.

The Conservation Officer is happy to field any questions on the subject and will continue to work with Boards on existing and future plans.

For ease of use the BAP table has been omitted from this report but is available upon request.

Over & Willingham IDB Report Summary

Invasive Species

No sign of any invasive aquatic plants in drains during checks in early April 2022. See note below regarding training/materials.

A large male mink was caught c3km from the district in January 2022. CO has enquired about trapping on the Ouse Fen Hanson/RSPB project site.

Water Voles

As always, Boards are reminded to contact the Conservation Officer *before* any bank reprofiling or other works that may impact water voles take place. If unsure, please contact the Conservation Officer regardless.

Surveys in early April 2022 showed water voles to be present in most suitable drains in the district.

Other species

The CO has cleared vegetation from the Board-provisioned kingfisher site and will attempt to re-auger the hole shortly as it is blocked. Barn owl box and bat box in good condition.

Training

No training opportunities possible in 2021 due to Covid-19 guidelines. New sessions are planned in 2022 covering two important areas of our work; it is hoped that IDBs will be able to use the opportunities to refresh their knowledge on the subjects and/or enhance the skills of contractors/staff who may not have received such training before.

~~Tuesday 22nd March 2022: Non-native species workshop. Venue: Oliver Cromwell Hotel, March. 10-1pm.~~

The culmination of our Floating Pennywort awareness project, this training morning will provide an up-to-date summary of invasive species, both flora and fauna, to look out for in the Middle Level. Guest speakers: Cliff Carson and Mike Foley. *This event has passed but the CO is happy to discuss or share presentations from it with Boards upon request.*

May/June date TBC: Water voles - ecology, legislation and mitigation: a guide for IDBs. Venue: Middle Level Offices, March (followed by visit to local drain)

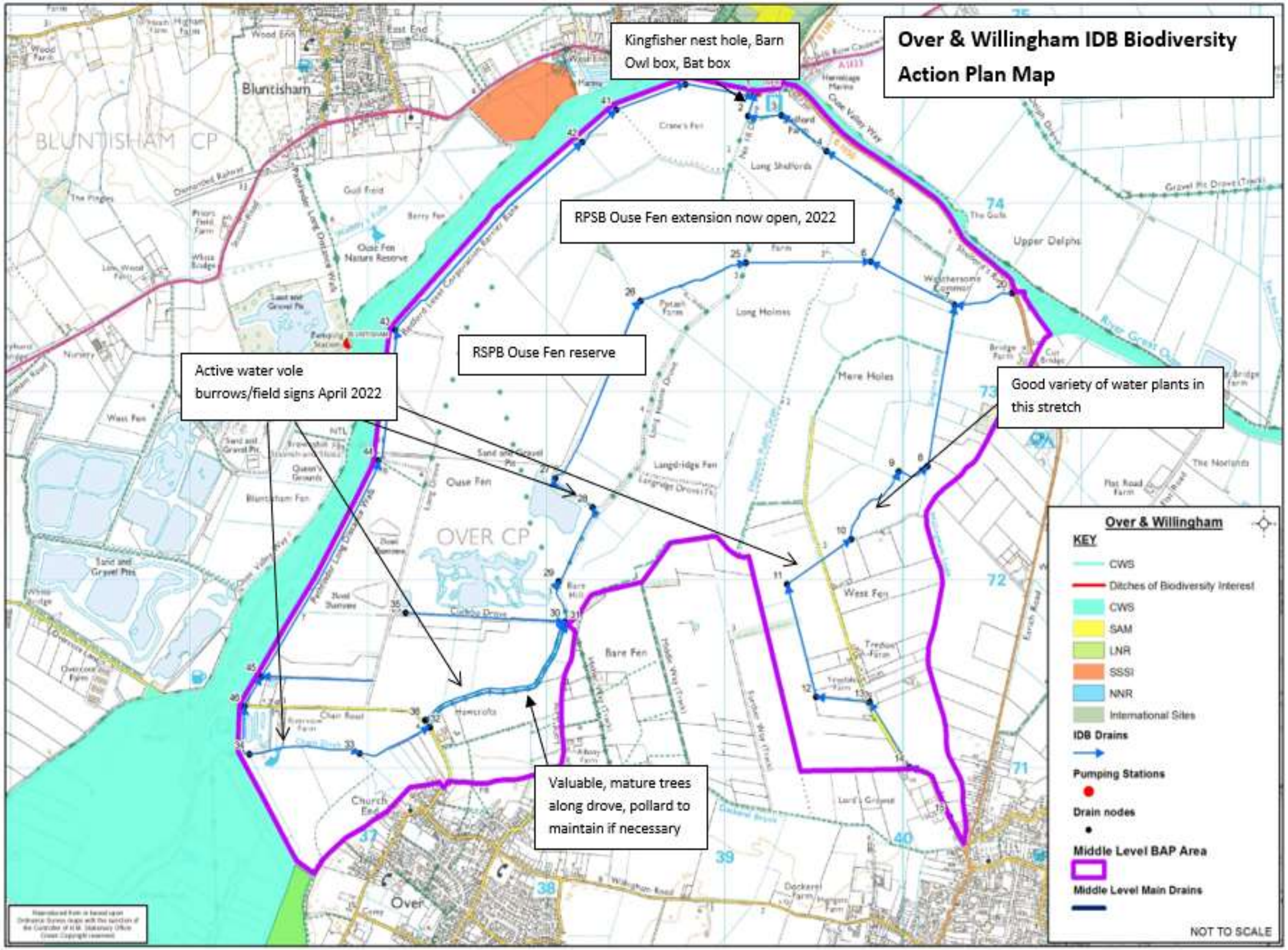
This training will be led by Julia Massey CEnv MCIEEM a Principal Ecologist with many years of experience working with water voles in the fens. It will cover the key elements of the species' ecology and how it relates to the work of IDBs. Joining instructions to be sent shortly.

Peter Beckenham, Conservation Officer for Middle Level Commissioners

Peter.beckenham@middlelevel.gov.uk

07765 597775

IDB Map 2021-22



Site Safety Inspection Record

Over and Willingham IDB SSI 271021

Complete

Site Safety Inspection

Name of organisation:	Over and Willingham IDB
Date of site visit	27 Oct 2021 12:00 BST
Address of inspected premises	Over Pumping Station.
Name of Advisor	Simon Cross
Time of arrival at site:	27 Oct 2021 09:00 BST
Audit Name	Over and Willingham IDB SSI 271021

Audit

An opening meeting was held with

Michael Church

Have there been any accidents since our last visit?	No

No recorded accidents

Have there been any new starters since our last visit?	No

1

Introduction. This visit was conducted in conjunction with the Haddenham Level DC visit for convenience. During the opening meeting a number of topics were discussed including progress made on previous observations and recommendations and also ongoing management of health and safety as well as relevant documentation, it was reported that applicable risk assessments and safe systems of work had been communicated, as required. It was pleasing to note that the updated 'Dos and Dont's' advice notice had been displayed in the pumping station.

2

Lighting. It was pleasing to note that a new PIR activated security light had been installed on the pump house building, to provide additional lighting when accessing the site during periods of darkness.

3

Electrical Checks. It was observed on the electrical control panel for the weed screen cleaner that the label indicated the last fixed electrical inspection and test had been undertaken May 2017 and was due for retest in 2020, a 3 year period. The main electrical cabinet had also been tested in 2017 but was not due retest until 2022, i.e. 5 yearly. It is understood that the majority of electrical checks are 5 yearly, based on the level of risk. The frequency of electrical inspection and test should be investigated and clarified and then followed accordingly.

Photographic Risk Assessment

Signature of person informed

Signature of person informed 1

Signature of person informed

Signed on behalf of client by advisor
27 Oct 2021 16:28 BST

Advisor's signature

Simon Cross
27 Oct 2021 16:28 BST

Departure time	27 Oct 2021 12:00 BST

Photographic Risk Assessments closed out during the visit.

No PRAs.

Number of outstanding Photographic Risk Assessments	0 From 0 to 99

Over & Willingham Internal Drainage Board

Notice of conclusion of the audit

Annual Governance & Accountability Return for the year ended 31st March 2021

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014
Accounts and Audit Regulations 2015 (SI 2015 /234)

1 The Audit of accounts for the Over & Willingham Internal Drainage Board for the year ended 31st March 2021 has been completed and the accounts have been published.

2 The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Over & Willingham Internal Drainage Board on application to:

The Clerk
Over & Willingham Internal Drainage Board
85 Whittlesey Road
March
Cambridgeshire
PE15 0AH

between the hours of 9.00am and 4.00pm on Mondays to Fridays (excluding public holidays), when any local elector may make copies of the Annual Return.

n payment of

3 Copies will be provided to any local elector o £2.40 for each copy of the Annual Return

Announcement made by: D C Thomas - Clerk to the Board

Date of Announcement: 6th September 2021

Annual Internal Audit Report 2020/21

OVER & WILLINGHAM INTERNAL DRAINAGE BOARD

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS WWW.MIDDLELEVEL.GOV.UK

During the financial year ended 31 March 2021, 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 2020/21 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 2019/20, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")*	✓		
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/ webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✓
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations *(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).*			✓
N. The authority has complied with the publication requirements for 2019/20 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		
O. (For local councils only) 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).	Yes	No	Not applicable
			✓

Date(s) internal audit undertaken	Name of person who carried out the internal audit
18/06/2021 24/06/2021 29/06/2021	WHITTAKER PARTNERS

Signature of person who carried out the internal audit		Date
	M. Haydon-Whiting & Partners	29/06/2021

*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).

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

OVER & WILLINGHAM 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 2021, that:

	Agreed Yes	Agreed No*	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		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 this authority to conduct its business or manage its finances.	✓		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.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	✓		considered and documented the financial and other risks it faces and 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.	✓		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.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		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 this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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:	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

*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:

27/04/21

and recorded as minute reference:

B.258 B.292

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

Chairman: B.R.J. [signature]

Clerk: Lorna [signature]

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Section 2 – Accounting Statements 2020/21 for

OVER & WILLINGHAM INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	63,772	64,349	*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	32,514	33,328	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	9,929	14,198	*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	0	0	*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	3,237	3,237	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	38,629	40,443	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	64,349	68,195	*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	71,188	74,365	*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	713,597	713,597	*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	21,457	18,524	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

	Yes	No	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)			*The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.* N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2021 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 8th April 2021

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

27/04/21

as recorded in minute reference:

B.2914

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

Section 3 – External Auditor Report and Certificate 2020/21

In respect of **OVER & WILLINGHAM INTERNAL DRAINAGE BOARD – DB0071**

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2020/21

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

NONE

3 External auditor certificate 2020/21

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature PKF Littlejohn LLP Date 05/09/2021

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Whitings
Chartered Accountants LLP
The Old School House, Dartford Road
March, Cambridgeshire, PE15 8AE
t: 01354 652304
e: march@whitingsllp.co.uk
w: whitingsllp.co.uk

MNH/BB/MM053
08 October 2021

Messrs. D Thomas and R Hill
Middle Level Offices
85 Whittlesey Road
March
Cambs.
PE15 0AH

Dear Messrs. D Thomas, R. Hill, and S Ablett,

MLC administered Internal Drainage Boards - Internal Audit 2020-2021

Having completed the internal audit work for the various Internal Drainage Boards administered by the Middle Level Commissioners officers for the year ended 31 March 2021, we are pleased to provide you with the following recommendations to be considered for implementation. We have included some general points and some points which are related to specific boards.

General points

1. **Annual Return – Guidance notes**
   We note that there has been a subtle change within the guidance notes on completing Part 3 of the Annual Governance and Accountability Return (AGAR) 2020/21 from what was shown in 2019/20. Previously the guidance stated that "the authority **should** receive and note the annual internal audit report **if possible** before approving the annual governance statement and the accounts" this has been replaced by "the authority **should** receive and note the annual internal audit report before approving the annual governance statement and the accounts". As such whilst we are satisfied that all of the administered boards have previously and remain compliant in this matter, due to this not being something that the boards **must** comply with, we would strongly urge a review of the wording within any future AGAR's to ensure that, should this requirement come into force, you are able to adjust your plan of works in plenty of time. We would also request that should this take affect you contact us at your earliest convenience, so that we may tailor our own work programmes accordingly.

2. Asset Valuations and Insurances

We note that there are a number of boards which have had revaluations within the year on their pumping station assets and that these are now valued in excess of what has been included within the insurance valuations and the accounts/annual return. We appreciate that the accounts/annual return value must remain at cost/deemed cost however we would suggest that as soon as the results of these valuations come to light you seek to change the insurance valuation accordingly, we understand that in many cases these amendments are carried out at the point of annual renewal.

In some individual cases it is noted that residential properties have been revalued during the audited year, but the underlying insurance values have not been increased. We recommend that, as with pumping station assets, the insurance valuation is increased to reflect the current market value and thereby ensure that such assets are adequately insured.

Finally, it is noted that, whilst a large proportion of boards have taken the option to revalue for insurance purposes their pumping station and residential assets during the year, there are some boards that have not followed suit. We have seen elsewhere that such revaluations have sometimes resulted in significant uplifts in value, and as such we would suggest that any remaining boards that have yet to carry out such an exercise do so at the earliest convenience.

We would recommend that in the absence of specific information to the contrary suggesting need for earlier review, that a revaluation exercise be performed for insurance purposes at least every 5 years on all major Board assets.

Client Comment:

All Boards are asked concerning valuations for insurances and it is a Board decision. Depending when the meeting is held and when the valuation is completed depends when the instruction can be given. However, once approved we look to update policies at that time. Where applicable, we are also looking into the viability of having certain values index linked but note that these will still need monitoring on a routine basis.

3. **Employee Benefits - Vehicle Usage, and VAT recovery**

In 2020 a high-level tax case was brought by HM Revenue & Customs against Coca-Cola European Partners Great Britain Limited relating to vehicles provided to employees of Coca-Cola and whether these 'dual purpose' vehicle should be classed as a van or a car for benefit-in-kind (BIK) and other taxation purposes. Typical example of such a vehicle being a double-cab pickup as operated by some boards.

This case was ruled in favour of HMRC where the use of three of its vehicles (2 Volkswagen Kombis and a Vauxhall Vivaro) should be treated as cars, rather than vans for tax purposes. The Vauxhall had been modified in a number of ways and an additional row of seats and windows were added along with a bulkhead to ensure goods being transported could not enter the passenger area. Both the VW Kombi vehicles were fitted with rear seats and additional racking was required by the driver for business use, for the Kombi version 2 this required a rear seat to be removed for racking. The Court of Appeal ruled that the vehicles were not sufficient to differentiate between them and therefore they should all be treated on a similar basis for BIK purposes, each vehicle was multi-purpose and capable of transporting goods or passengers, but neither type of vehicle was 'primarily' suited to the carrying of goods as required by current taxation legislation s.115(2).

At this point in time (drafting late June 2021) no updates to the tax rules have been issued by HMRC in the light of the ruling and therefore we are unable to determine whether the current vehicles owned by each board and allocated to an employee will be classed as a van or car. And until HMRC include any such updates and guidance we are unable to determine whether the vehicles held by each board will be liable for a van or car BIK on employees where the vehicle is not operated as a depot-based Pool vehicle. This case also has potentially wider implications relating to recovery or not of VAT on the vehicle when purchased and in commercial settings capital allowances.

Client Comment:

We are aware of this position and have also been checking with HMRC but as yet they have not issued guidance that can be passed onto Boards. There are significant tax implications, both for employer and employee and will continue to monitor the position.

4. Provisions

We are pleased to note that, in the main; provisions for amounts owing to and owed from applicable boards, are being monitored and written back should the underlying potential asset/liability be extinguished. There are still odd cases where provisions are "brought forward and carried forward" that relate in excess of the standard life of debt, being 6 years. On review in some cases whilst the underlying rationale of these balances are reasonable, we would question whether payments could still be enforced if chased, aside from in relation to development contributions. As such we would encourage continued review of provisions as a whole, with special consideration being made to aged provisions that have existed for a number of years.

We would recommend that any such old debts or provisions (part from development contribution provisions), say over 3 years old, be presented at the Board meeting annually and approved.

Client comment:

As part of the year end accounts procedures, provisions are looked at and decisions made on an individual basis as to retain or to write back.

5. Risk Management Policy and procedures

We noted in the 2019 most boards undertook a substantial risk management assessment process in 2014 leading to formal acceptance in April 2015 which is now subject to a brief review each year which is duly recorded formally in the board minutes. After recommendation in the prior year's management letter, we are pleased to note that this processed has been carried out again for 2020 - 21.

The COVID-19 pandemic is, hopefully, the greatest challenge many of us will face in our lifetime. In the face of adversity there is also opportunity to embrace this emerging "new normal" and such an event should allow us to take a step back and look at the policies and procedures that underpin the organisation. With this in mind we would urge greater breadth of coverage of policies and procedures to include consideration and action points in relation to areas such as climate change, global pandemics, and disaster action & recovery – at the time of writing we are not aware of such bigger policy being in existence.

It may also be helpful to revisit and enhance appreciation by way of visual colour coding of the RAG rating numbers to better differentiate between the varying levels of risk and consequence. We would expect to see low risk items being colour coded green, middling items colour coded yellow and high-risk items in red.

Risk Management Policy and procedures - continued

Client comment:
Risk management is an evolving matter and we will continue to look at emerging risks and having effective policies concerning these and although no formal policies are in place at this time the matters you have mentioned have been under consideration. With regards to the existing policy, consideration will be given to updating the matrix when either next revised or reviewed.

6. **Website Publication**

We note that there has been, for a number of years, significant information available to the public. We note that for some boards the latest information does not appear to have been updated, for example in one case the 2019/20 payments list was still published when the 2020/21 payments list should have been displayed. We would recommend that all items are updated promptly on the website once the meeting has been carried out.

Client comment:
Every effort is made to update the relevant pages of all authorities in an efficient and timely manner and in accordance with the regulations. It should be noted that the JPAG requirements for display appear to differ from those of audit requirements so while not necessarily aligning both requirements could be met. (This matter is being looked into for further guidance).

7. **Capital works**

Currently the definition of capital works is limited to new items e.g., a new culvert but works involving a repair or maintenance will be wholly written out in the year even though there may be a not insignificant element of improvement involved.

8. **Capital assets**

Following on from item 7 above it follows those assets may be unrecognised in the Accounts of the Boards and not appear in their Assets register. In view of greater Government and public interest and concern for environmental and climate change factors, should the 'value' of the basic drainage system be recognised beyond the pumping stations and equipment? This may be important in future years in order to factoring a fair proportion of potential future national Government funding.

Capital assets - continued

Client comment:

Comment has been noted. While Boards own pumping facilities and their footprint they do not (generally) own the watercourses, designating the arterial system for maintenance. This is probably a matter that could be discussed on an "industry wide" level, maybe through ADA by its policy and finance committee to ensure, if recognised, would provide a uniform approach across the country.

9. Budget figures

We note that Budget figures are prepared annually in advance, but we note these are not updated in the late Autumn even when notable variances may have occurred for various factors. Whilst not necessary to do so for all boards, we suggest that Chairmen of individual Boards are given opportunity to request updated Budgets after the half year point for the remainder of the year and distribute to Board members if they feel it appropriate due to circumstances to date or anticipated during the year.

Client comment:

As part of the finance regulations, we are required to carry out a budget monitoring exercise during the course of the year. For those Boards that have a relevant meeting, this is reviewed by the Board at their autumn/winter meeting. For all other Boards the monitoring exercise is completed as at the end of the calendar year, at this point the majority of the drain maintenance works have been completed, as would be any planned maintenance works at pumping stations. The expenditure to-date is then forecast to the end of the financial year and compared to the budget and initially sent to the chairman for review. Depending on the outcome of the monitoring exercise depends on whether it is considered appropriate to hold an emergency meeting. However, it is likely that if there were an extraordinary event the Board would be aware "in real time" and appropriate action taken at that point. It is not policy to update budgets depending on levels of expenditure but to use these as comparative to analyse variances of actual expenditure against.

Specific Points

Sutton and Mepal IDB

See item 2 above – residential property value

Hundred of Wisbech IDB
See item 6 above

Conington & Holme IDB
See item 9 above

Client comment (Conington & Holme IDB):

The "overspend" against budget related to additional drain maintenance works that were required and a breakdown at the pumping station which occurred after the monitoring exercise had been completed. These events were managed at the time and appropriate action taken when setting the following years rate.

Waldersey IDB and Hundred of Wisbech IDB – Joint Pumping Arrangement
As in previous years it is noted that there is a discrepancy between debtor held in Waldersey IDB and the creditor held in Hundred of Wisbech IDB; due to the substantial rainfall pattern in late 2020-21 this amount was more significant than normal

Waldersey IDB – Debtor	38,459.99
Hundred of Wisbech IDB - Creditor	47,997.84
Difference	**9,537.85**

This difference arises due to the accounts of Hundred of Wisbech IDB being completed before Waldersey IDB, therefore a provision having to be included within the former's books before more accurate figures become available. The difference is adjusted in the following year's Accounts for Hundred of Wisbech but in the short term could be considered slightly misleading.

We note that there have been discussions to potentially amalgamate the two boards, this would eradicate the anomaly. However, in the absence of this, we wonder whether there is scope to bring the meetings and account preparation periods in line to address this issue.

Waldersey IDB and Hundred of Wisbech IDB – Joint Pumping Arrangement - continued

Client comment (Waldersey IDB and Hundred of Wisbech IDB – Joint Pumping Arrangement):

These costs relate to the contribution for the costs of the shared pumping facility and at the time of production of the year end accounting statements discussions were taking place concerning potential changes to the contribution as a result of changes in land use. A new proposal had been put forward which was broadly approved by the Hundred of Wisbech Board, whose meeting is held first. In completing their accounting statements they requested that, due to the impact of the winter rainfall event the new proposal be used in calculating the contribution. When the Waldersey Board held it's meeting no changes had been approved at therefore the existing contribution calculation was used in their accounting statements. With regards to the Hundred of Wisbech creditor, these "old balances" will be written back during this financial year. There are no current plans to change meeting dates so there will remain a creditor/debtor position in both sets of accounts although now settled, this should be cleared, generally a year in arrears.

Other Matters

As you will already be aware our firm underwent a change of business name from Whiting & Partners to Whitings LLP, with effect from 1 October 2021. As the world and our practice move forward, even in these challenging times towards a "new normal", we have also decided to rebrand and change our look to promote this.

As provided for under the clauses of our existing Terms of Business ongoing engagements under our standard Whiting & Partners Terms and Conditions remain unchanged and have rolled over seamlessly into Whitings LLP; these are available on our new and improved website www.whitingsllp.co.uk

We are immensely proud of the work we continue to do with you at Whiting and we would like to take this opportunity to thank your staff involved in our audit for their assistance and cooperation in achieving substantial completion by the stated target deadlines, especially in light of the operational challenges posed to us all by the ongoing COVID-19 pandemic.

Yours sincerely,

Whitings LLP

Whitings LLP

Internal Drainage Boards in England

Department for Environment Food & Rural Affairs

Annual Report for the year ended 31 March 2021

The Law – the following annual report is provided in accordance with Paragraph 4 of Schedule 2 to the Land Drainage Act 1991.

No later than 30 September 2021 a copy must be provided to:

- Department for Environment, Food and Rural Affairs, Flood Management Division, Floor 3, Seacole, 2 Marsham Street, London SW1P 4DF via floodreports@defra.gsi.gov.uk
- National Flood and Coastal Risk Manager (Strategic Delivery), The Environment Agency, Horizon House, Deanery Road, Bristol, BS1 5AH via rachael.hill@environment-agency.gov.uk
- The Chief Executives of:
  - all local authorities that pay special levies to the Board;
  - all County Councils or London Boroughs within which the Board is situated.

Please complete the form electronically. If you are unable to complete the form electronically, please complete in BLOCK LETTERS using **black ink**.

Please round all cash figures down to nearest whole £.

OVER & WILLINGHAM INTERNAL DRAINAGE BOARD

Section A – Financial information

Preliminary information on special levies issued by the Board for 2021- 22

Information requested below is essential in calculating future formula spending share. It is not covered elsewhere on this form or by the external auditor's certificate.

Special levies information for financial year 2021-22 (forecast)	
Name of local authority	**2021-22 forecast £**
1. SOUTH CAMBRIDGESHIRE DISTRICT COUNCIL	19,810
2.	
3.	
4.	
5.	
6.	
7.	
8.	
Total	19,810

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2021

All Internal Drainage Boards must ensure that the Income and Expenditure information provided below is consistent with the Board's annual accounting statements which have been prepared in accordance with proper practices found in *Governance and Accountability for Smaller Authorities in England – A Practitioners' Guide to proper practices to be applied in the preparation of statutory annual accounts and governance statements March 2017*

	Notes	Year ending 31 March 2021 £
INCOME		
1. Drainage Rates		14,591
2. Special Levies		18,737
3. Higher Land Water Contributions from the Environment Agency		3,067
4. Contributions received from developers/other beneficiaries		1,639
5. Government Grants (includes capital grants from EA and levy contributions)		0
6. PSCAs from EA and other RMAs		0
7. Loans		0
8. Rechargeable Works		9,347
9. Interest and Investment Income		88
10. Rents and Acknowledgements		0
11. Other Income		57
Total income		**47,526**
EXPENDITURE		
12. New Works and Improvement Works		0
13. Total precept to the Environment Agency		16,169
14. Watercourse maintenance		5,596
15. Pumping Stations, Sluices and Water level control structures		12,791
16. Administration		5,089
17. PSCAs		0
18. Rechargeable Works		0
19. Finance Charges		3,237
20. SSSIs		0
21. IDB Biodiversity and conservation (other than item 20 expenditure)		320
22. Other Expenditure		478
Total expenditure		**43,680**

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		0
Net Operating Surplus/(Deficit) for the year		**3,846**
24. Developers Funds income not applied in year		1,559
25. Grant income not applied in year		0

Notes:

11. Include all other Income, such as absorption account surpluses (for example plant and labour absorption accounts).

12. State the gross cost of undertaking minor capital works that have not been capitalised and the annual depreciation charges of all major schemes that have been capitalised. You should also include a fair proportion of the support costs directly associated with delivery of the schemes.

13. State the total precept demanded for the year as properly issued by the Environment Agency, in accordance with section 141 of the Water Resources Act 1991. Providing that the precept has been properly issued as before stated it should always be included here, even when the Board has appealed against the amount of contribution, in accordance with section 140 of the Water Resources Act 1991. Where the Board knows with certainty the outcome of any such appeal, it should also include the appropriate accrual/prepayment.

14. State all costs associated with the maintenance of watercourses, meaning work associated with open channels, pipelines, culverts, bridges, etc. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with delivery of the maintenance programme.

15. State all costs associated with maintaining and operating the pumping stations, sluices and water level control structures. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with maintaining and operating the pumping stations, sluices and water level control structures.

16. Include the cost of non-technical staff only, office accommodation, annual depreciation of office equipment that has been capitalised, minor office equipment that has not been capitalised, postages, telecoms', stationery, printing, advertising, auditing of accounts, general insurances and all other costs associated with supporting the organisation. Please note that this does not include support costs, which are directly associated with the delivery of front line services.

17. State all costs associated with the PSCA

18. State all costs associated with undertaking work for third parties. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with undertaking the rechargeable work.

19. Include the cost of servicing any borrowing, in terms of bank/loan/hire purchase Interest payable.

20. State all costs associated with undertaking works – capital or maintenance – specifically for helping to achieve favourable condition on Sites of Special Scientific Interest (SSSIs). In most cases, these costs will be incurred in implementing actions set out in SSSI Water Level Management Plans or SSSI River Restoration Plans.

21. State all costs associated with undertaking works – capital or maintenance – that are likely intended to help conserve biodiversity (other than works on SSSIs). These costs are likely to be incurred in implementing actions set out in an IDB's Biodiversity Action Plan or other conservation actions on non-designated sites.

22. Include all other expenditure, such as a provision for bad/doubtful debts, write-offs, and absorption account deficits (for example plant and labour absorption accounts).

23. For the disposal of assets, state the difference between any proceeds from the sale/disposal of the asset and the cost of the asset less accumulated depreciation.

24. Total balance of developer fund year end.

25. Unspent grant at year end.

Section B –IDB Reporting

Policy Delivery Statement

Boards are required to produce a publicly available policy statement setting out their plans for delivering the Government's policy aims and objectives. It is recommended that these statements be published on Boards' websites where they have them and reviewed every three years.

Is an up to date statement in place and copy (or weblink) provided to Defra, and EA?.......... Yes ☒ No ☐

Biodiversity

Please indicate whether your Board has a Biodiversity Action Plan .... Yes ☒ No ☐

If "yes" is the Biodiversity Action Plan available on your website?.......... Yes ☒ No ☐

What year was your Biodiversity Action Plan last updated?).......... 2021

Have you reported progress on BAP implementation on your web site?.......... Yes ☒ No ☐

When was biodiversity last discussed at a Board meeting (date)?.......... 27/04/2021

Do you have a biosecurity process?.......... Yes ☒ No ☐

SSSI water level management plans

Please indicate whether your Board is responsible for any SSSI water level management plans?.......... Yes ☐ No ☒

If so, which ones:

Area of SSSI with IDB water level management plans..........

Area of SSSI where IDB water level management activities are contributing to recovering or favourable condition?

Area of SSSI where IDB water level management actions are required to achieve recovering or favourable condition?

Access to environmental expertise

Does your IDB have access to environmental expertise? If so please tick all those options below through which environmental expertise is regularly provided to your IDB:

Appropriately skilled Board Members (e.g. Board member from an Environmental Body/Authority)	☐
Co-opted members	☐
Directly employed staff	☐
Contracted persons or consultants	☒
Environmental Partners/NGOs	☐
Other (please describe)	☐

Asset Management

What system/database does your Board use to manage the assets it is responsible for?

ADIS	☐
Paper Records	☒
Other Electronic System	☒

Has your Board continued to undertake visual inspections and update asset databases on an annual basis? Yes ☒ No ☐

What is the cumulative total of identified watercourse (in km) that the Board periodically maintains?

24

How many pumping stations does the Board operate?

1

What is the cumulative design capacity of the Board's pumping station(s) (enter zero if no stations are operated)?

0.85 cumecs

Health and Safety

Does the Board have a current Health and Safety policy in place?	Yes ☒	No ☐
Does the Board have a responsible officer for Health and Safety?	Yes ☒	No ☐
Have there been any reportable incidents in the past year?	Yes ☐	No ☒

If so, please summarise in the box below:

Guidance and Best Practice

Has your IDB adopted a formal Scheme of Delegation? Yes ☒ No ☐

Has your IDB provided training for board members in the last year in the any of the following areas?

- Governance ☐
- Finance ☐
- Environment ☐
- Health, safety and welfare ☐
- Communications and engagement ☐
- Other (please describe) ☐

No training has been provided for board members during the year ended 31st March 2021.

Is your Board's website information current for this financial year? (Board membership, audited accounts, programmes of works, WLMPS, etc)........................Yes ☒ No ☐

Has your IDB adopted computerised accounting and rating systems?........................Yes ☒ No ☐

Has your board published all minutes of meetings on the website?........................Yes ☒ No ☐

Does the Board publish information on its website on its approach to maintenance works and provide contact details to allow for and encourage public engagement? Yes ☒ No ☐

When planning maintenance and capital works are environmental impacts taken into account and wherever possible best practice applied? Yes ☒ No ☐

Has your Board adopted the following governance documents?

Standing Orders........................Yes ☒ No ☐

Have the Standing Orders been approved by Ministers........................Yes ☒ No ☐

Byelaws........................Yes ☒ No ☐

If you have Byelaws, have you adopted the latest model byelaws published in 2012........................ Yes ☒ No ☐

Have the Byelaws been approved by Ministers........................Yes ☒ No ☐

Code of Conduct for Board Members........................Yes ☒ No ☐

Financial Regulations..Yes ☒ No ☐
Register of Member's Interests...Yes ☒ No ☐
Anti-fraud and corruption policy..Yes ☒ No ☐

Board membership and attendance

How many Board members (in total – elected and appointed) do you have on your IDB?	10
Seats available to appointed members under the Land Drainage Act 1991.	11
Number of elected members on the board at year end.	9
Number of appointed members on the board at year end.	1
Mean average number of elected members in attendance at each board meeting over the last financial year.	7
Mean average number of appointed members in attendance at each board meeting over the last financial year.	1

Have you held elections within the last three years?..............................Yes ☒ No ☐ N/A ☐
Did elections comply with the requirements specified by the Secretary of State under Regulation 28 of the Land Drainage (Election of Drainage Boards) Regulations 1938?......................... Yes ☒ No ☐ N/A ☐

Complaints procedure
Is the procedure for a member of the public to make a complaint about the IDB accessible from the front page of its website?...Yes ☒ No ☐

Number of complaints received in the financial year?	0
Number of complaints outstanding in the financial year?	0
Number of complaints referred to the Local Government Ombudsman?	0
Number of complaints upheld by the Local Government Ombudsman?	0

Public Engagement

Set out what your Board has done in this financial year to engage with the public (tick relevant box(es) below):

Press releases ☐
Newsletters ☐
Web site ☒
Meetings ☒
Shows/events (including open days/inspections) ☐
Consultations ☐
Notices ☒

Percentage (in value) of drainage rates outstanding at year end?

0.94%

Section B: NOTES

Guidance and Best Practice

Has your Board published **all** minutes of meetings on the web site? In answering this question, this should apply to all the main Board meetings held in the year and any appropriate meetings the Board has held with external stakeholders.

Board membership and attendance

When referring to **elected members** of the Board, this relates to the number of landowners/drainage rate payers that are elected to the Board.

When referring to **appointed members** of the Board, this relates to the number of members appointed by the local authorities to represent the local council taxpayers.

When referring to mean average number of elected and appointed members in attendance at meetings at each board meeting – **this should be expressed as a number of attendees** and not as a percentage attendance.

With regard to elections, under Schedule 1 of the Land Drainage Act 1991, elected members should hold office for three years, at which point a further election is held. When elections are held, they should comply with the requirements under Regulation 28 of the Land Drainage (Election of Drainage Boards) Regulations 1938 – to advertise and notify local stakeholders accordingly.

Section C – Declaration

OVER & WILLINGHAM INTERNAL DRAINAGE BOARD

I confirm that the information provided in sections A-C or with this form is correct.

Signature	SAblett
Date	27/09/2021
Name in BLOCK LETTERS	MISS SAMANTHA ABLETT
Designation	ASSISTANT TREASURER
Email address	Sam.ablett@middlelevel.gov.uk

OVER & WILLINGHAM INTERNAL DRAINAGE BOARD
BUDGET MONITORING 2021/2022

page ref.		Approved budget 2021/2022 £	Actual to 31.12.2021 £	Forecast to 31.03.2022 £	Remarks	
	1 Channel Maintenance	6,500	3,947	6,500		
	2 Pumping Station					
	Repairs and Renewals	10,700	801	1,700	- Wet well bolts to be replaced 2022/23	9,000
	Electricity	7,500	4,488	7,500	- Forecast estimated to budget provision	
	Labour	1,250	581	1,250		
	3 Administration					
	Insurances	525	543	550		
	Administration	5,200	2,001	5,200		
	4 EA Precept	16,169	16,169	16,169		
	5 Improvement works	0	0	0		
	6 Future works	5,000	3,750	5,000		
	7 Loan repayments	3,237	3,237	3,237		
		56,081	35,516	47,106		
	LESS Deposit Accounts interest, etc	22,318	14,174	14,199	- Highland water claim reduced for wet well bolts c/fwd	
	33,763	33,763	21,342	32,907	Budget included capital fund for wet well bolts replacement	

General fund:				
Open balance	31,851	31,851	31,851	
rates raised - 26.00p	33,763	33,763	33,763	0.2534
Net expenditure	33,763	21,342	32,907	
Estimated closing balance	31,851	44,272	32,707	

Asset replacement fund:	
Balance at 01.04.21	34,785
Funds raised 2021/2022	5,000
Income	0
Less-improvement works	0
Balance at 31.03.2022	39,785

OVER & WILLINGHAM IDB			
INSURED VALUES OF FIXED ASSETS			
			As At
			31st March 2022
Over Pumping Station			815,355.00
			815,355.00

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

OVER & WILLINGHAM 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 2022, that:

	Agreed			'Yes' means that this authority:
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✔			*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✔			*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 this authority to conduct its business or manage its finances.	✔			*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.	✔			*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*
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.	✔			*considered and documented the financial and other risks it faces and 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.	✔			*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.*
7. We took appropriate action on all matters raised in reports from internal and external audit.	✔			*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 this authority and, where appropriate, have included them in the accounting statements.	✔			*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*
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	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*

*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:

MINUTE REFERENCE

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

Chairman SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

WWW.MIDDLELEVEL.GOV.UK

OVER & WILLINGHAM INTERNAL DRAINAGE BOARD

Payments 2021/2022 (1st April 2021 - 31st March 2022)

Haddenham Level Drainage Commissioners - Drain maintenance	269.50
Haddenham Level Drainage Commissioners - Emptying of waste trailer	470.00
Middle Level Commissioners - Health and Safety re-charges for 2020-2021	240.00
District Officer (6 months to 31st March 2021)	1,048.60
Middle Level Commissioners - Administration charge, postages, telephone charges, stationery	
and Health and Safety contract	2,236.03
Middle Level Commissioners - Fees (Planning & development applications)	201.60
Middle Level Commissioners - Checking bolts fot tightness and free play on coupling	225.72
L A Burton - Flail mowing	201.60
Environment Agency - Precept	8,084.34
Middle Level Commissioners - Preparation of highland water claims	52.03
Association of Drainage Authorities - Subscription 2021	678.00
Public Works Loan Board - Loan Repayment	1,618.45
Middle Level Commissioners - Pumping station maintenance	232.20
Haddenham Level Drainage Commissioners - Checking and spraying of area	77.00
PKF Littlejohns LLP - Audit fee (2020/2021 accounts)	240.00
District Officer (6 months to 30th September 2021)	871.80
L A Burton - Flail mowing	1,713.60
Environment Agency - Precept	8,084.33
Middle Level Commissioners - Renewal of insurances	543.47
Middle Level Commissioners - Administration charge, postages and telephone charges	1,904.69
Middle Level Commissioners - Pumping station maintenance	232.20
Middle Level Commissioners - Fees (Asset survey and insurance valuation of pumping station, planning	
& development applications)	364.80
Haddenham Level Drainage Commissioners - Drain maintenance	1,771.00
Bank charges	3.00
Middle Level Commissioners - Internal audit fees (Whiting & Partners, 2020-2021 accounts)	558.00
Middle Level Commissioners - Pumping station maintenance	232.20
Middle Level Commissioners - Fees (Planning & development applications)	91.50
Public Works Loan Board - Loan Repayment	1,618.45
Ken Skeels - Repairs to pumping station guttering	264.00
Haddenham Level Drainage Commissioners - Drain maintenance	462.00
Peter White - Supply & fit a LED floodlight over pump house door	390.37
Middle Level Commissioners - Preparation of highland water claims	44.09
Water Resources East - Contribution to the operating costs	150.00
Middle Level Commissioners - Contribution (Conservation Officer)	322.50
Information Commissioners - Data Protection Registration renewal	40.00
Association of Drainage Authorities (River Great Ouse branch) - Subscription 2021/2022	30.00
Middle Level Commissioners - Pumping station maintenance	232.20
Middle Level Commissioners - Health and Safety re-charges for 2021-2022	240.00
District Officer (6 months to 31st March 2022)	183.00
Middle Level Commissioners - Fees (Planning & development applications)	874.35
Haddenham Level Drainage Commissioners - Drain maintenance	385.00
Middle Level Commissioners - Administration charge, postages, telephone charges, stationery	
and Health and Safety contract	2,142.76
Anglia Farmers - Electricity supply	8,126.79
Anglia Farmers - Electricity metering charges	212.03
Anglia Farmers - Electricity data collection charges	119.37
	48,082.57

(NB - Amounts shown include Value Added Tax)

OVER AND WILLINGHAM INTERNAL DRAINAGE BOARD

ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2022

GENERAL FUND

2022				2021			
Mar-31	Expenditure during the year			Apr-01	Balance brought forward		31,850.56
	Precept		16,168.67				
				2022	Rate income & Special levy		33,762.90
	Rates, insurances, telephones	543.47		Mar-31	Interest on Deposit Account		15.97
	Repairs & Renewals	1,319.31			Highland Water contributions		3,225.66
	Fuel	7,048.49			Pumping Repayments		10,948.82
	Labour (Contractors)	1,164.10			Consents		0.00
	Drainworks	5,960.30			Wayleave		0.00
	Administration charge, printing, stationery,				Development Charges Account		87.00
	advertising, Association of Drainage						
	Authorities subscriptions	5,056.87	21,092.54				
					Prior year provisions write-back		1,263.86
	Loan Repayments:						
	Principal	2,975.49					
	Interest	261.41	3,236.90				
	Transfer to Capital Reserve Account:						
	Funds raised 2021/2022		5,000.00				
	Balance carried forward		35,656.66				
			81,154.77				81,154.77

BALANCE SHEET

Capital Section

Liabilities			Assets		
Capital Provisions		698,048.06	Pumping Stations		713,597.00
Public Works Loan (Outstanding)		15,548.94			
		713,597.00			713,597.00

Revenue Section

General Fund		35,656.66	Ratepayers' Account - Arrears		745.58
Asset Replacement Fund		39,802.62	Sundry Debtors		351.15
Development Charges Account		1,772.79	Value added Tax - Refunds due		510.62
Sundry Creditors		2,292.75	Balance in hand -		
			Barclays Account	75,953.40	
			Lloyds Accounts	1,964.07	77,917.47
		793,121.82			793,121.82

Over & Willingham Internal Drainage Board

Treasurers Account 2021/2022

1st April 2021				31st March 2022		
Balance brought forward			74,365.09	Payments made during the year		48,082.57
31st March 2022						
Receipts during the year						
Clerk's collection account		51,600.76				
Interest on deposit accounts		34.19	51,634.95	Balance carried forward		77,917.47
			126,000.04			**126,000.04**

Summary of Bank Reconciliations as at 31st March 2022

Barclays Bank Plc

Current Account

Balance per Statement as at 31st March 2022	75,953.40
Less unpresented cheques	0.00
Add outstanding lodgements	0.00
Balance per Trial Balance	
	75,953.40

Lloyds Bank Plc

Current Account

Balance per Statement as at 31st March 2022	1,964.07
Less unpresented cheques	0.00
Add outstanding lodgements	0.00
Balance per Trial Balance	**1,964.07**

Cash balances as at 31st March 2022

Barclays Bank PLc	
Current Account	**75,953.40**
Lloyds Bank Plc	
Current Account	**1,964.07**
Total reconciled cash balances per accounts	**77,917.47**

Section 2 – Accounting Statements 2021/22 for

OVER & WILLINGHAM INTERNAL DRAINAGE BOARD

	Year ending 31 March 2021 £	Year ending 31 March 2022 £	Notes and guidance *Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	64,349	68,195	*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	33,328	33,763	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	14,198	15,772	*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	0	0	*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	3,237	3,237	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	40,443	37,261	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	68,195	77,232	*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	74,365	77,917	*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	713,597	713,597	*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	18,524	15,549	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

	Yes	No	N/A	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)				*The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.* *N.B. The figures in the accounting statements above do not include any Trust transactions.*

I certify that for the year ended 31 March 2022 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 7th APRIL 2022

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

as recorded in minute reference:

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

Over & Willingham IDB

Financial year ended 31st March 2022

Reconciliation between statement of accounts and Annual Return

					Per Annual Return
Line 1	**Balances brought forward**				
	General Fund		31,850.56		
	Asset Replacement Fund		34,785.18		
	Development Charges Account		1,559.01		
				68,194.75	**68,195**
Line 2	**Rates and Special Levies**				
	Agricultural rates		13,952.90		
	Special Levies		19,810.00		
	Penalty		0.00		
	Costs		0.00		
	Write-off		0.00		
				33,762.90	**33,763**
Line 3	**Total other receipts**				
	Interest				
		General fund	15.97		
		Asset Replacement Fund	17.44		
		Development Charges Account	0.78		
	Rent		0.00		
	Highland Water		3,225.66		
	Write back of provision		1,263.86		
	Pumping repayments		10,948.82		
	Wayleave		0.00		
	Consents		0.00		
	Development contributions		300.00		
				15,772.53	**15,772**
Line 4	**Staff costs**				
	Wages/salaries		0.00		
	National insurance contributions		0.00		
	Pension costs		0.00		
	Travelling expenses		0.00		
				0.00	**0**
Line 5	**Loan repayments**				
	PWLB - Principal		2,975.49		
	PWLB - Interest		261.41		
				3,236.90	**3,237**

Over & Willingham IDB

Financial year ended 31st March 2022

Reconciliation between statement of accounts and Annual Return

Line 6	**All other payments**			
	Precept	16,168.67		
	Rates, insurances, telephones	543.47		
	Repairs and renewals	1,319.31		
	Fuel	7,048.49		
	Drainworks	5,960.30		
	Administration	5,056.87		
	New weedscreen costs	0.00		
	Contractors charges	1,164.10		
			37,261.21	**37,261**
Line 7	**Balances carried forward**			
	General Fund	35,656.66		
	Asset Replacement Fund	39,802.62		
	Development Charges Account	1,772.79		
			77,232.07	**77,232**
	Reconciliation			
	Line 1 + Line 2 + Line 3 - Line 4 - Line 5 - Line 6		77,232.07	

OVER & WILLINGHAM INTERNAL DRAINAGE BOARD
BUDGET 2022/2023

		Approved budget 2021/2022 £	Actual 2021/2022 £	Budget 2022/2023 £		Remarks	
					A -	Includes for:	
1	Channel Maintenance	6,500	5,960 [A]	6,900 [B]		Slubbing	2,618
						Flail mowing	1,428
2	Pumping Station						4,046
	Repairs and Renewals	10,700 [A]	1,319	10,700 [C]	B -	Includes for:	
	Electricity	7,500	7,048	10,000 [D]		Slubbing	3,250
	Labour	1,250	1,164	1,250		Flail mowing	2,000
							5,250
3	Administration						
	Insurances	525	543	575	C -	Includes provision to replace pump bolts	9,000
	Administration	5,200	5,057	5,250		Works at pumping station to be discussed	
						at meeting	
4	EA Precept	16,169	16,169	16,492			
					D -	New supply contract with increased unit	
5	Improvement works	0	0	0		rates - medium term provision increased	
						for 2022/23	
6	Future works	5,000	5,000	5,000			
					E -	Includes:	
7	Loan repayments	3,237	3,237	3,237		Asset replacement fund - replace	
						wet well bolts at pumping station	9,000
		56,081	45,498	59,404			
	LESS Deposit Accounts interest, etc	22,318	15,541	22,080 [E]			
		33,763	29,957	37,324			
	General fund:					Asset replacement fund:	
	Open balance	31,851	31,851	35,657		Balance at 01.04.21	34,785
						Funds raised 2021/2022	5,000
	rates raised - 26.00p	33,763	33,763	37,324	0.2855	Income	17
						Less-improvement works	0
	Net expenditure	33,763	29,957	37,324		Balance at 31.03.2022	39,803
	Estimated closing balance	31,851	35,657	35,657			

Rate and levy requirements 2021/2022

Under Section 37 of the Land Drainage Act 1991, the appropriate proportions in which the net expenditure of the Board must be borne for 2022//2023 are:-

a) Proportion to be borne by the Agricultural Sector – 40.07%

b) Proportion to be borne by Special levy issued to South Cambridgeshire District Council - 59.93%

The product of a rate of 1p in the £ on Agricultural land and buildings is £524

In 2022/2023 a rate of 1p together with corresponding Special levy would raise £1,307.

Revenue cash balance in hand at 31st March 2022 is - £35,657

Balance in the Boards Capital Improvement Fund at 31st March 2022 is £39,803.

The estimated net expenditure of £37,324 in 2022/2023, which includes provision for future works at the pumping station, is equivalent to:-

a) a rate in the £ on Agricultural land and buildings of 28.55p

b) a Special levy on the South Cambridgeshire District Council of £22,370

In 2021/2022 a rate of 26.00p in the £ was set on agricultural land and buildings together with a Special levy of £19,810 on South Cambridgeshire District Council..

D C THOMAS

Clerk to the Board

April 2022