EUXIMOOR INTERNAL DRAINAGE BOARD

At a Meeting of the Euximoor Internal Drainage Board
held at the Middle Level Offices, March on Wednesday the 1st June 2022

PRESENT

N R Russell Esq (Chairman)	P Russell Esq
C W Albutt Esq	W Sutton Esq
J T Clarke Esq	P M Tegerdine Esq

Miss Samantha Ablett (representing the Clerk to the Board) was in attendance.

The Chairman enquired whether ALL Board members were happy for the meeting to be recorded. All members were in agreement.

Apologies for absence

Apologies were received from J E Heading Esq and F H Yeulett Esq.

B.1081 Declarations of Interest

Miss Ablett 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.

The Chairman and Mr P Russell declared interests in minute B.1085 and B.1107

The Chairman and Mr Albutt declared interests in minute B.1093 and B.1107.

Councillor Sutton declared an interest (as a Member of the Middle Level Board) in any matters relating to the Middle Level Commissioners.

Councillor Sutton declared an interest in all planning matters as a member of Fenland District Council's Planning Committee.

B.1082 Confirmation of Minutes

RESOLVED

That the Minutes of the Meeting of the Board held on the 2nd June 2021 are recorded correctly and that they be confirmed and signed.

B.1083 Appointment of Chairman

RESOLVED

That N R Russell Esq be re-appointed Chairman of the Board.

B.1084 Appointment of Vice Chairman

RESOLVED

That P M Tegerdine Esq be re-appointed Vice Chairman of the Board.

B.1085 Flail mowing in the District 2022/2023

a) Consideration was given to flail mowing operations in the District for 2022/2023.

RESOLVED

That the District Officer be engaged to undertake flail mowing operations on the District drains in 2022/2023, with the assistance of another contractor if he considered it necessary.

b) Members considered flail mowing charges for 2022/2023.

RESOLVED

That the hire charge be increased to £43 per hour.

(NB) – The Chairman and Mr P Russell declared interests when this item was discussed.

B.1086 Possible Amalgamation with March East IDB

Further to minute B.1053, Miss Ablett reported the Assistant Clerk had advised that Defra have been working through their domestic back-log slowly and that she had recently spoken to Carol Titmarsh of Defra. Miss Ablett further reported the Assistant Clerk had agreed to forward updated financial information to Defra so the amalgamation could be finalised.

RESOLVED

That the Assistant Clerk continues to chase Defra and that every effort is made to have the amalgamation concluded within 12 months.

B.1087 Complaint – Mr Wild

Further to minute B.1054, Miss Ablett reported the drainage rates payable by Mr Wild had been adjusted, following receipt of the surveyor's report, and he now owed drainage rates for the previous 4 years. Miss Ablett further reported the Assistant Clerk had written a letter to Mr Wild explaining the situation and advising him the drainage rates were payable immediately. Miss Ablett advised that if the amount outstanding remained unpaid, a letter would be sent to Mr Wild advising him the Board would proceed with court action to recover the debt.

RESOLVED

That the Assistant Clerk writes to Mr Wild advising that, if the outstanding land drainage rates are not paid, the matter will be pursued in court.

B.1088 Clerk's Report

Miss Ablett advised:-

i) COVID-19 Actions

That the majority of control measures have been removed now and normal office working has resumed (with the exception of trialling a degree of flexible working, which has been shown to be effective following the previous periods of enforced home working). Impacts now are largely confined to the high rates of COVID-19 illness cases in the UK.

ii) Middle Level Commissioners and Administered Boards Chairs Meeting

That an eighth Chair's Meeting was held on the 12th April 2022.

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

It was recorded that there had been a number of MLC staff changes over the period. These included the retirement of Deb Watts, Katie Hunt and Malcolm Downes. Also, Sarah Lemmon and Richard Lloyd had handed in their notice. New members of staff replacing them and linked with some restructuring of the finances and admin departments were Dave Bantoft (M&E Engineer), Sarah Bowd (Accounts Assistant), Polly Tombleson (PA Secretarial) and Claire Collings (Secretarial).

It was reported that following the successful telemetry grant bit for Local Levy £125K in grant had been secured and consequently an order had been placed for in excess of 45 new telemetry outstations. The MLC have tested the new system with the six stations they commissioned and were satisfied with its operation.

Training for Board members was covered and it was noted that ADA provide online training videos. Various methods for delivering these and recording attendance was discussed and it was finally resolved that the best way forward would be to ask all members to watch one or two videos a year and to record when they had been viewed. A record of who had watched which video would be retained and this information recorded at Board meetings and used to support DEFRA IDB1 returns.

A proposal to move from time charges to lump sum annual fees for planning and consenting matters was discussed and it was agreed that a proposal to move to this more efficient and effective way of working would be put to each Board. For similar reasons it was resolved that a proposal should be put forward which would reduce the scale of content reported to Boards under planning matters.

Inflationary pressures were touched upon and it was recognised that if this continues there will be pressure placed upon Boards to raise their rates more than has occurred in recent years. It was also recognised that along with these inflationary pressures there were increasing demands (with legal backing) evolving in relation to environmental gains and Boards should be aware of the costs of delivering on these. Examples are the government's commitment to protect 30% of all land by 2030 for the environment and of the Doubling Nature initiative in Cambridgeshire.

An update on work in relation to climate change and carbon reduction was given. Work currently in hand comprises of production of a carbon baseline for the MLC. Once complete the scale of the challenge to target carbon neutrality will be known and work will be undertaken to identify possible opportunities for reduction and mitigation, prior to production of a policy statement. During these next stages it is expected that Boards associated with the MLC will be similarly assessed and plan proposals made for them.

iii) Association of Drainage Authorities

a) Annual Conference

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 CO^2 release had shown that a well irrigated peat field of onions released less CO^2 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.

iv) Updating IDB Byelaws

Further to minute B.985, ADA have 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.

v) 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.

vi) Water Resources East (WRE)

The requested contribution from this Board for the 2021/2022 financial year is once again £125. Also, the contributions for 2022/23 had been confirmed at £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.

A draft WRE plan went out for public consultation and responses to it were to be received by 28th February 2022. The latest news can be found by visiting www.wre.org.uk.

RESOLVED

That the contribution for 2021/2022 of £125 be paid

vii) Smart Level System/District Wide Telemetry Bid

Further to the Commissioners' approval, an order has been placed for the telemetry at a cost to the Board in the region of £2,300. This includes supply, installation and a 5-year subscription for mobile data and hosting. This will allow the data to be viewed on a mobile phone and will also raise an alarm for any failure.

viii) Anglia Farmers

Miss Ablett reported 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.

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.

x) Planning and Consenting Fees

Proposed changes to planning and consenting service supply charging.

Two changes are proposed. The current arrangements and the proposed changes are outlined below.

1. The current arrangements for charging for Technical Services advice and support, for planning and consenting matters, is based upon a direct cost recovery arrangement. To achieve this all time spent on every item of work undertaken has to be logged and recorded in detail. This information is then pulled together and invoices prepared and checked before being passed to the Board Chairs for sign-off. This requires a considerable amount of time and effort and this time is of course included in the eventual fees paid. It is considered that a more efficient model would be to mirror the one used for charging for Clerking services which is based upon a lump sum annual fee. This has a number of advantages. It reduces internal workload which in turn releases time to carry out productive work. It also allows Boards to budget for the fees knowing at the time of rate setting what the annual fees will be.

   To ensure that a fair assessment is made it is suggested that the last five years of fees are looked at and an average taken. If there is clearly one or two years where one or two planning matters have impacted heavily upon the figures then an appropriate adjustment will be made. The final fee will be converted into a fraction of the costs of overall cost of supplying planning and consenting services for all Boards including the MLC and this percentage will become fixed until such time that a review is called for.

   In addition, we will still actively encourage developers and their agents to enter into Pre/Post application contracts. This will help keep the overall planning costs to a minimum. We will also be looking to move more and more to lump sum charges for developers for the same reasons outlined above, ie to reduce internal administration work and costs where possible.

   It is not proposed that this change will extend to other Technical Services work, such as surveys, catchment analysis, and refurbishment/replacement/improvement scheme work or associated advice which will continue to be logged and charged on a “hours spent” basis.

<u>RESOLVED</u>

That a lump sum fee arrangement be agreed in principle, but figures to be presented to the Board at their June 2023 meeting.

2. Many members have noted that the reporting in relation to planning application comments and responses is comprehensive. Again, it often takes many hours to produce such detailed reports for which the Board is charged. This time could be spent in dealing with and taking action on planning and consenting matters. There is also the issue of the potential time lapse between any planning/byelaw issue raising its head and the meeting of the Board. It is of course normally advantageous to take action as soon as possible after any issue had become apparent. It is therefore proposed that going forward the Board nominate who they wish to be copied in on all planning correspondence, for example the Chair and Vice-Chair. They will then be able to liaise with the Planning Engineer if they wish to and will be conversant with discussions being undertaken. The Board may also wish to delegate decision making for initial actions for bylaw infringements to the Board nominee/s.

   To ensure that the Board is consulted on the most important matters it is proposed that when it is wished for a matter to be raised within the Board report then a request from the Chair can be made and a detailed report would follow. This would normally be the case where significant costs might be associated with enforcement, including perhaps incurring legal fees or where an unusually large or significant development is proposed.

Should the above change be agreed to, then going forward the Engineer's report will provide a list of all planning applications of interest to the Board and consents applied for/approved but unless requested by the Chair no detail will be provided.

RESOLVED

That no further detailed reported on individual planning matters to be included in the Consulting Engineer's Report unless requested by the Chairman or Vice-Chairman.

xi) Fens Biosphere

Miss Ablett reported 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.

xii) 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.

B.1089 Consulting Engineers' Report, including planning and consenting matters

The Board considered the Report of the Consulting Engineers, viz;

Euximoor I.D.B.

Consulting Engineers Report – May 2022

Weed Control and Drain Maintenance

At the Chairman's request an allowance has been made for any machine cleansing works, reed spraying and flail mowing deemed necessary within the district this year.

Pumping Stations

Other than matters previously reported or detailed below only routine maintenance has been carried out since the last meeting and the pumping plant at each of the stations appears to be mechanically and electrically in a satisfactory condition.

Iron Bridge

The weed screen cleaner (WSC) is in need of a general overhaul. Its pipes are cracked and perished and the low-level probe bracket is badly corroded and in need of replacing. The WSC cleaner ultrasonic is also showing failed, but this may be down to the heads being obstructed by the overgrowth. The WSC overhaul will be carried out this summer and the site will need to be cut back and the weed pile cleared to facilitate access.

Reed Fen

Repairs to the pipe discharge coupling and the pipework bolts were completed in the spring of 2021. Pump 1 greaser was not pumping so the greaser pump was removed, overhauled, refitted and tested during October 2021.

Pumping hours

Iron Bridge

Hours Run	May 14- May 15	May 15- May 16	May 16- May 17	May 17- May 18	May 18 – May 19	May 19 – May 20	May 20 – May 21	May 21- May 22
Total	458	142	105	207	156*	235	457* (15920)	76 (15996)

***approximate hours**

Reed Fen

Hours Run	May 14- May 15	May 15- May 16	May 16- May 17	May 17- May 18	May 18 – May 19	May 19 – May 20	May 20 – May 21	May 21- May 22
No 1	803	382	149	722	54	791	758* (13841)	2 (13843)
No 2	678	27	98	216	133	214	793* (9110)	262 (9372)
Total	1481	409	247	938	187	1005	1551*	264

The Right to Connect

During the passage of the Environment Act through the House of Lords an amendment was sought which aimed to minimise the impact of new housing development on levels of local flood risk and the likelihood of storm discharges of untreated sewerage effluent into rivers and coastal waters. It aimed to ensure housing developers design systems according to a hierarchy of drainage options that seek to reduce to a minimum the volume of rainwater entering combined sewerage systems removing the current “right to connect” to public sewers.

As members of the Cambridgeshire and Peterborough Flood and Water Management (FloW) Partnership the Middle Level Commissioners and their associated Boards/Commissioners have been asked to consider taking the opportunity to write to government and voice concerns over the right to connect for new developments and how this is expected to increase risk in the future. The County Council in its role as the LLFA was going to prepare a letter requesting that the right to connect be stopped, or at the very least that a change be considered, but at this time nothing has yet been received for comment.

Members need to consider that there could be many currently unassessed beneficial or detrimental impacts on the Commissioners’/Boards’ systems; the viability of developments, particularly the re-development of sites within older parts of town centres, as the more sustainable discharge points (ie where the system has capacity for extra rainwater discharge) for site drainage could be more costly requiring the provision of significant infrastructure, for example, new surface water sewers, pumping station, outfall structures etc.

In order to assist further discussion, the Board/Commissioners are asked to consider if they would support removal of the right to connect to public sewers or not.

Planning Applications

The following 6 new development related matters have been received and dealt with since the last meeting:

MLC Ref.	Council Ref.	Applicant	Type of Development	Location
38	F/YR21/1169/F	Mr P Medcalf	Residence (Extension)	Euximoor Drove, Christchurch
39	F/YR21/1197/F	Miss C Carver	Residence	Euximoor Drove, Christchurch
40	F/YR21/1271/AG1	Mr C Albutt	Agricultural (Store)	Binnimoor Road, March
41	F/YR21/1255/F	Mr & Mrs Lowery	Residence (Extension)	Euximoor Drove, Christchurch
42	F/YR21/1483/F	Mr Page	Residence (Extension & single-storey summer house)	Euximoor Drove, Christchurch
43	F/YR22/0204/F	Mr R Ambrose	Residence (Store)	Euximoor Drove, Christchurch

Planning applications ending ‘AG1’ relate to Agricultural Notification

From the information provided it is understood that the developments propose to discharge surface water to soakaways, infiltration devices and/or Sustainable Drainage Systems (SuDS). The applicants have been notified of the Board's requirements.

Mr Medcalf chose to use the Infiltration Device Self-Certification form for surface water disposal from The Cottage, Euximoor Drove, Wisbech (MLC Ref No 38) and, in doing so, agreed that if the device was to fail in the future, the land owner would be liable for any remedial works to rectify the situation.

Further to the entry in the “Planning Updates & Consultations” document entitled “Long-term Ownership, Funding and Maintenance of Sustainable Drainage Systems (SuDS)” it is presumed that the Board will require its interests to be protected by ensuring the provision of adequate arrangements for the long-term ownership funding, management and maintenance arrangements for the upkeep of any water level and flood risk management system, whether on or off site, in perpetuity.

In order to assist further discussion when dealing with development related matters, the Board is asked to consider the proposal, advise on any requirements it may have and provide instruction on how it would wish us to proceed.

Erection of an agricultural grain store building at Andrews Farm, Binnimoor Road, March – Mr C Albutt (MLC Ref No 40)

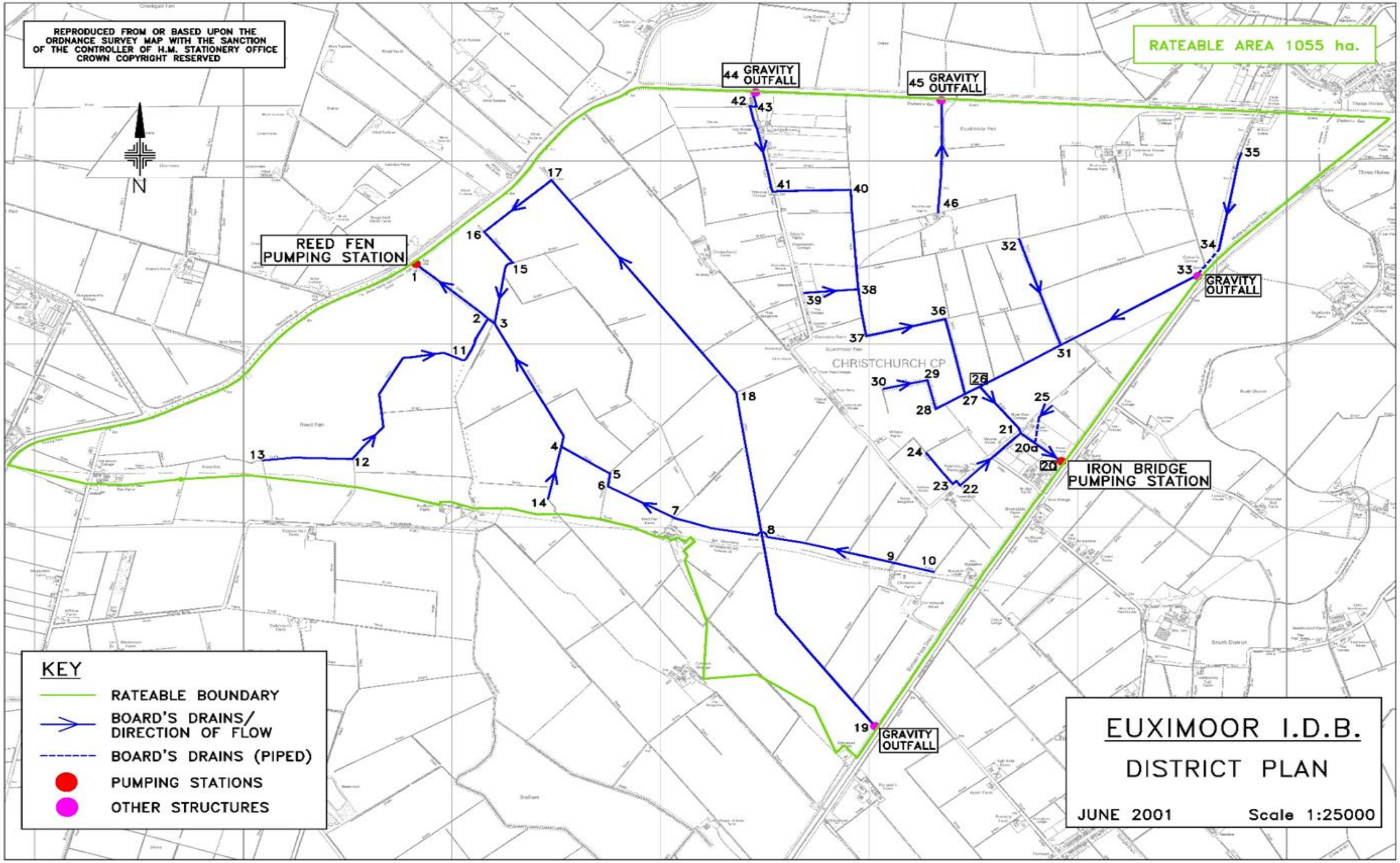
The applicant advised that the above building was to be constructed on an existing concrete surface and that therefore no extra surface water would be discharged into the Board’s system. The applicant was advised that if in the future any increases were to reach the Board’s system the landowner would be liable for any remedial works to rectify the situation and may need to request consent from the Board.

Planning Updates & Consultations

To reduce the size of this consultant’s report and to increase public transparency the section of this report which provides information on the various strategic consultations and issues that may affect the Middle Level Commissioners and administered/associated Internal Drainage Board 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”.

23 May 2022

Euximoor (309)\Reports\May 2022 Consulting Engineer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RATEABLE BOUNDARY
BOARD'S DRAINS/ DIRECTION OF FLOW
BOARD'S DRAINS (PIPED)
PUMPING STATIONS
OTHER STRUCTURES
EUXIMOOR I.D.B.
DISTRICT PLAN
JUNE 2001
Scale 1:25000

Miss Ablett outlined the current position concerning the Right to Connect to public sewers and enquired whether the Board would support the removal of the Right to Connect to public sewers or not.

Following discussions amongst the Members, it was agreed the proposal for the removal of 'Right to Connect' should be supported.

RESOLVED

i) That the Report and the actions referred to therein be approved.

ii) That the Board supports the removal of the Right to Connect to public sewers.

B.1090 Capital Improvement Programme

Members considered the Board's future Capital Improvement Programme, viz;

Euximoor 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
Iron Bridge 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	500.0	500.0
	Pumping station pumping and control equipment replacement	1.6	4.5	0.0	20.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20.0	46.1
	Pumping station automatic weedscreen cleaning equipmet	0	4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0
	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	5.0	5.0
	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
Reed Fen 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	1,000.0	1000.0
	Pumping station pumping and control equipment replacement	0	4.5	10.0	0.0	0.0	0.0	145.0	0.0	0.0	0.0	0.0	0.0	159.5
	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	5.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.0
	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														
		1.6	**13**	**15**	**20**	**0**	**0**	**145**	**0**	**0**	**0**	**0**	**1,525**	**1,720**

update from engineers asset appraisal 2020

Identified on PAFS submission 2020

Miss Ablett referred to the Capital Improvement Programme and reported on potential future expenditure and GIA funding that may be available. She confirmed that £20,000 for a replacement control panel and refurbishment of the control building at Iron Bridge Pumping Station, together with £145,000 for replacement pumps at Reed fen Pumping Station had been included in the Environment Agency's project application and funding system. She added that as the amounts shown in the programme were as per the asset appraisals undertaken in 2020, these would have to be re-visited by the Consulting Engineer.

Miss Ablett enquired whether the Board wished to proceed with the preparation of a business case and a grant application for the matters highlighted.

Members discussed the capital works further and Mr Albutt enquired whether the Boards previous request to dam off, de-water and insect the pumps at Reed Fen Pumping Station had been carried out. Miss Ablett responded that she was not aware this had been done, but as the Consulting Engineer had advised the pumps would need inspecting in 2027/2028. She considered it unlikely that it had. She advised she would investigate the matter further and report back to all members.

Mr Albutt stated that until the pumps were inspected, the Board did not know what work would be required and the likely costs involved.

Members requested that the Boards previous request for the pumps at Reed Fen Pumping Station to be inspected, investigated and any information found be sent to all Members for their review and further instruction.

<u>RESOLVED</u>

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

b) That the Board's previous request to inspect the pumps at Reed Fen Pumping Station be investigated and information found sent to all Members for their review and instruction.

<u>B.1091 District Officer's Report</u>

The Chairman reported that problems had once again been encountered with the availability of a contractor with a long reach machine and because of this, he had undertaken all other drain maintenance works where required in the District.

He further reported that by the winter Russell Fowler had a long reach machine available so the outstanding work had been completed.

The Chairman reported he had asked Russell Fowler whether he would be able to undertake all the long reach machine work when required by the Board. The Chairman enquired whether the Board were in agreement with his actions.

<u>RESOLVED</u>

i) That the District Officer's Report and actions therein be approved and that the officer be thanked for his services over the preceding year.

ii) That the Chairman's actions be approved and Russell Fowler undertakes all the Board's drain maintenance works that required a long reach machine.

B.1092 Conservation Officer’s Newsletter and BAP Report

Miss Ablett referred to the Conservation Officer’s Newsletter previously circulated to Members, viz;

Euximoor IDB

Biodiversity Action Plan Report 2021-22

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.

Euximoor IDB Report Summary

Invasive Species

Azolla was found in several locations in spring 2022 as has been the case in much of the Levels this spring. Care should be taken when moving machinery between drains/catchments.

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.

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.~~

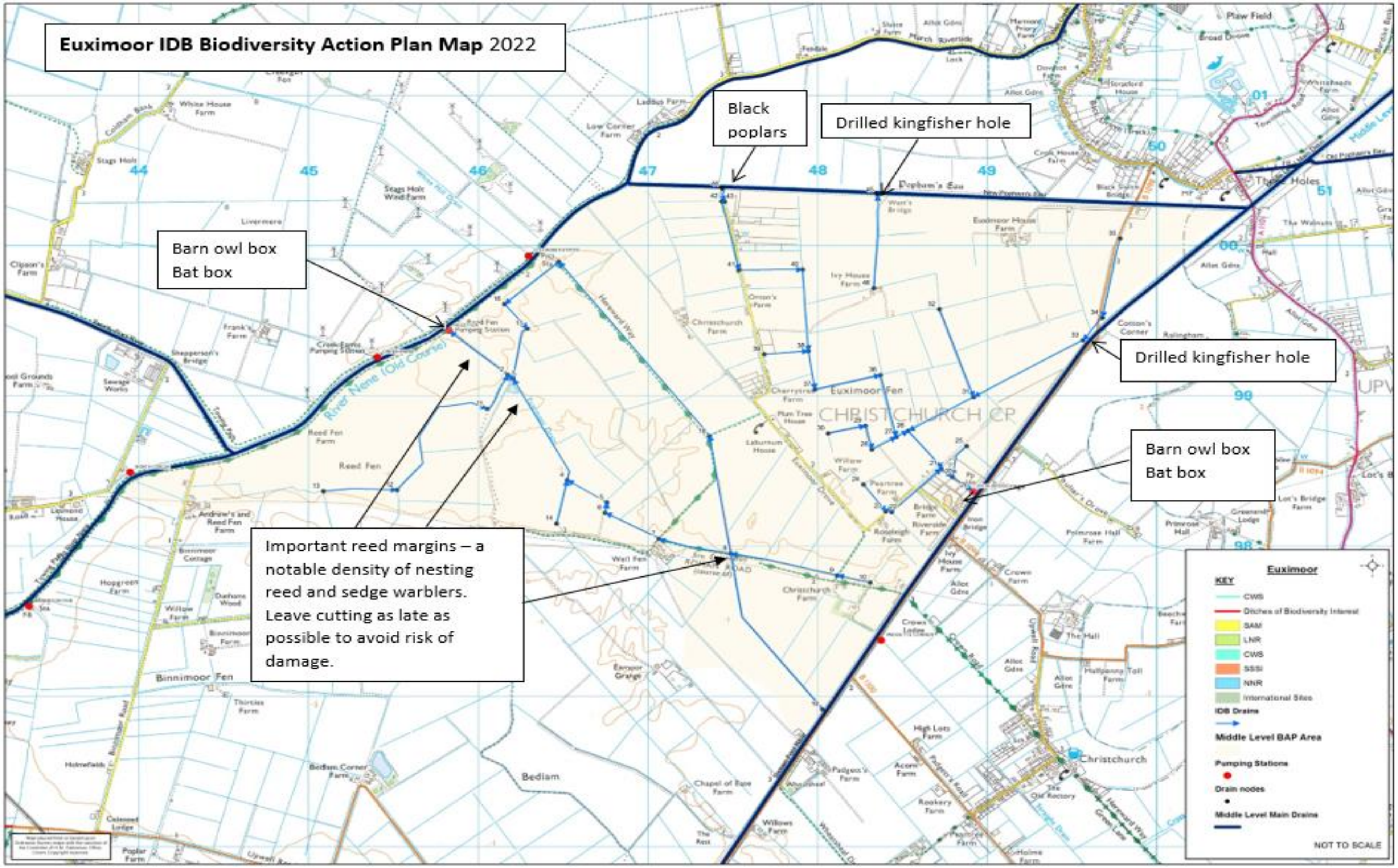
The culmination of our Floating Pennywort awareness project, this training morning will provide an up-to-date summary of invasive species, both flora and fauna, to look out for in the Middle Level. Guest speakers: Cliff Carson and Mike Foley. *This event has passed but the CO is happy to discuss or share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

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

IDB Map 2021-22



Members considered and approved the most recent BAP Report.

B.1093 District Officer's Fee and Pumping Station duties

a) The Board gave consideration to the District Officer's fee for 2022/2023.

b) The Board gave consideration to the payment in respect of pumping station duties for 2022/2023.

RESOLVED

i) That the Board agree that the sum of £1,700.00 be allowed for the services of the District Officer for 2022/2023.

ii) That the Board agree that the sum of £1,000.00 be allowed for the provision of pumping station duties for 2022/2023.

(NB) – The Chairman and Mr Albutt declared financial interests when this item was discussed.

B.1094 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.1095 Environment Agency – Precept

Miss Ablett reported 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 £3,851.00.

B.1096 Association of Drainage Authorities Subscriptions

Miss Ablett reported that ADA had increased subscriptions by 1% for 2022, from £565 to £571.

RESOLVED

That the requested ADA subscription for 2022 be paid.

B.1097 Determination of annual value(s) 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.1098 Rate arrears

Consideration was given to writing off rate arrears of amounting to £21.84.

RESOLVED

That the rate arrears be written off.

B.1099 Health and Safety

Mr P Russell referred to the report received from Cope Safety Management following their visit to the District on the 19th May 2021 and confirmed the overgrown vegetation at the access to Iron Bridge Pumping Station had been removed to allow safe access, viz;

E/112

Cope
SAFETY MANAGEMENT

Site Safety Inspection Record

Euximoor IDB SSI 190521

Complete

Site Safety Inspection

Name of organisation:	Euximoor Internal Drainage Board
Date of site visit	19th May, 2021 2:00 PM BST
Address of inspected premises	Iron Bridge Pumping Station.
Name of Advisor	Simon Cross
Time of arrival at site:	19th May, 2021 1:50 PM BST
Audit Name	Euximoor IDB SSI 190521

Audit

Inspection Record

An opening meeting was held with

Paul Russell.

Have there been any accidents since our last visit? No

Not aware of any accidents

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

1

Introduction. Of the two pumping stations the Board are responsible for only the Iron Bridge Pumping Station was visited on this occasion. It was understood that no progress had been made regarding the observations made during the previous two visits to Reed Fen Pumping Station therefore the recommendations remain extant, a summary is detailed below.

2

Iron Bridge Pumping Station. The following observations and recommendations were made:
* Security. It was noted that the main gate to the site was unlocked and left open. Although there is no public access in the vicinity, it is recommended that the site is kept secure when unoccupied.
* Vegetation. Although access to the site is reportedly infrequent, it was observed that vegetation was again starting to become overgrown. It is recommended that this is maintained to allow safe access around the site.
* Machinery Barriers. The temporary barriers preventing access to the weed screen cleaner are still in place. It is recommended that where and when practical, more permanent barriers are installed.
* Signage. It is recommended that signage warning of the hazard of automatically operating equipment, similar to the example below, are displayed on the machinery and/or security fencing.

Photo 1

3

Reed Fen Pumping Station. Although this location was not visited on this occasion, it is understood that the following observations remain:
* Overhead Power Line. It should be ensured that safe operating practices are implemented if operating plant and equipment near the adjacent power line.
* Signage. As detailed above, it is recommended that appropriate warning signage is displayed prominently.
* Lifting Equipment. This should either be maintained and inspected periodically by a competent person or appropriately decommissioned to prevent its use.
* Ladder. It could not be confirmed if the old wooden ladder had been removed and disposed of. If not, this should be done to prevent its use.

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Photographic Risk Assessment

Signature of person informed

Signature of person informed 1

Signature of person informed

Signed on behalf of client by advisor.
19th May, 2021 6:59 PM BST

Advisor's signature

Simon Cross
19th May, 2021 7:00 PM BST

Departure time 19th May, 2021 2:45 PM BST

Photographic Risk Assessments closed out during the visit.

None closed.

Number of outstanding Photographic Risk Assessments | 3
From 0 to 99

Appendix

Photo 1

Mr Russell advised the temporary barriers at Iron Bridge Pumping Station, preventing access to the weedscreen cleaner, had not been replaced with more permanent barriers as this was not considered practical. He advised the gates could be opened, when required, to allow access and if permanent barriers were installed it would result in them having to be climbed over in order to gain access to the weedscreen cleaner, which he considered to be more of a risk.

Mr Russell further advised that warning signage for automatic operating equipment had not yet been replaced at either pumping station. Members agreed that the Consulting Engineer should be asked to supply the Board with suitable signage.

Mr Albutt advised the ladder at Reed Fen Pumping Station had been removed and the lifting equipment had a chain through it, which was padlocked and there was a sign stating that it shouldn't be used unless it had been inspected.

Miss Ablett reminded the Board that it does have engineering inspection cover and the lifting equipment should be inspected at the next visit by HSB Engineering.

RESOLVED

That the Consulting Engineer be asked to supply Health & Safety signage relating to the danger of automatic machinery.

B.1100 Completion of the Annual Accounts and Annual Return of the Board – 2020/2021

a) The Board considered and approved the comments of the Auditors on the Annual Return for the year ended on the 31st March 2021, viz;

Euximoor 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 Euximoor 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 Euximoor Internal Drainage Board on application to:

The Clerk
Euximoor 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.

3 Copies will be provided to any local elector on payment of £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

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

EUXIMOOR 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.

	Yes	No	N/A	
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.				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:

02/06/2021

and recorded as minute reference:

B.1077

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

Chairman Nigel R R[illegible]

Clerk [illegible]

WWW.MIDDLELEVEL.GOV.UK

Section 2 – Accounting Statements 2020/21 for

EUXIMOOR INTERNAL DRAINAGE BOARD

	Year ending 31 March 2020 £	31 March 2021 £	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	69,152	79,194	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	36,727	36,752	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,430	203	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	4,843	2,421	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	23,272	34,997	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	79,194	78,731	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	99,167	96,282	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	1,067,000	1,067,000	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	2,377	0	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 7th May 2021

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

02/06/2021

as recorded in minute reference:

B.1079

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

F:\Admin\Word\Euximoor\ mins\1.6.22

Section 3 – External Auditor Report and Certificate 2020/21

In respect of EUXIMOOR INTERNAL DRAINAGE BOARD – DB0030

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)

b) The Board considered and approved the Audit Report of the Internal Auditor for the year ended on the 31st March 2021, viz;

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.

<u>Client Comment:</u>

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

<u>*Client comment:*</u>

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.

<u>*Client comment:*</u>

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

B.1101 Defra IDB1 Returns

Miss Ablett referred to the completed IDB1 form for 2020/2021 which the Board noted and approved, viz;

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 £.

EUXIMOOR 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. FENLAND DISTRICT COUNCIL	2,719
2.	
3.	
4.	
5.	
6.	
7.	
8.	
Total	2,719

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		34,033
2. Special Levies		2,719
3. Higher Land Water Contributions from the Environment Agency		0
4. Contributions received from developers/other beneficiaries		0
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		0
9. Interest and Investment Income		153
10. Rents and Acknowledgements		0
11. Other Income		50
Total income		**36,955**
EXPENDITURE		
12. New Works and Improvement Works		0
13. Total precept to the Environment Agency		3,851
14. Watercourse maintenance		7,849
15. Pumping Stations, Sluices and Water level control structures		13,630
16. Administration		8,305
17. PSCAs		0
18. Rechargeable Works		0
19. Finance Charges		2,421
20. SSSIs		0
21. IDB Biodiversity and conservation (other than item 20 expenditure)		350
22. Other Expenditure		1,012
Total expenditure		**37,418**

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		0
Net Operating Surplus/(Deficit) for the year		**(463)**
24. Developers Funds income not applied in year		935
25. Grant income not applied in year		2,149

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)?........ 02/06/2021

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?

F:\Admin\Word\Euximoor\ mins\1.6.22

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?

17

How many pumping stations does the Board operate?

2

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

0.93 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?	8
Seats available to appointed members under the Land Drainage Act 1991.	1
Number of elected members on the board at year end.	8
Number of appointed members on the board at year end.	0
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.	0

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?

0.36%

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

EUXIMOOR INTERNAL DRAINAGE BOARD

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

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

B.1102 Budgeting

Miss Ablett referred to the budget comparison of the forecast out-turn and the actual out-turn for the financial year ending 31st March 2022, viz;

EUXIMOOR INTERNAL DRAINAGE BOARD
BUDGET MONITORING 2021/2022

Page no.

		Approved budget 2021/2022 £	Actual to 31.12.2021 £	Forecast to 31.03.2022 £	Remarks	
1	Insurances	1,000	1,070	1,100		
2	Repairs and renewals	8,500	5,428	11,000	- Includes track balast & planings at p/s provision for w/s/c overhaul - Iron Bridge	2,171 4,000
3	Fuel	3,500	1,197	3,500	- Electricity forecast to budget provision	
4	Drainworks (including District Officer's fee, labour payments and Environmental measures)	9,500	5,014	9,500	- Includes provision for o/s contractor a/cs	1,500
5	Administration charge, Health and Safety contract, Audit fee, printing, stationery, advertising, Association of Drainage Authorities subscriptions etc	8,000	4,336	9,000	- Includes land agent fees	1,285
6	Environment Agency - Precept	3,851	3,851	3,851		
7	Public Works Loan Board - Loan Repayment	0	0	0		
8	Capital Reserve Fund	7,426	5,575	4,382		
		41,777	26,470	42,333		
	LESS Deposit Accounts interest etc	5,050	1,606	5,606	Could use caital reseve fund for track ballast at pumping stations?	
	36,727	36,727	24,864	36,727		

B.1103 Review of Internal Controls and appointment of Internal Auditor

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

Miss Ablett advised that due COVID-19 challenges the current Internal Auditor, Whiting & Partners, had been approached and asked and had agreed to extend their contract beyond the originally agreed three-year term (under the original contractual terms). It was also noted that going forward auditors be invited to tender for a five-year term, the principle being that this gave both parties certainty over a longer period. For the Boards this meant that the investment in time in getting a new auditor up to speed represented better value.

RESOLVED

That the Board approve a further one-year extension of the appointment of Whiting & Partners as Internal Auditor and to support the proposal for a five-year contract to be tendered thereafter.

B.1104 Risk Management Assessment

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

b) The Board considered and approved the insured value of their buildings and insured value to be index linked 2023/2024, viz;

EUXIMOOR IDB
INSURED VALUE OF FIXED ASSETS

PUMPING STATIONS

	As At 31st March 2022
REED FEN PUMPING STATION	594,650.00
IRON BRIDGE PUMPING STATION	547,750.00
	1,142,400.00

B.1105 Exercise of Public Rights

Miss Ablett 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.1106 Annual Governance Statement – 2021/2022

The Board considered and approved the Annual Governance Statement for the year ended on the 31st March 2022, viz;

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

EUXIMOOR 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	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:

DD/MM/YY

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

Annual Governance and Accountability Return 2021/22 Form 3
Local Councils, Internal Drainage Boards and other Smaller Authorities* Page 4 of 6

RESOLVED

That the Chairman be authorised to sign the Annual Governance Statement, on behalf of the Board, for the financial year ending 31st March 2022.

B.1107 Payments 2021/2022

The Board considered and approved payments amounting to £37,807.32 which had been made during the financial year 2021/2022, viz;

EUXIMOOR INTERNAL DRAINAGE BOARD

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

Middle Level Commissioners - Administration charge, postages, telephone charges, stationery and Health and Safety contract	4,149.31
Enviroment Agency - Precept	1,925.62
Middle Level Commissioners - Pumping station maintenance	497.90
Association of Drainage Authorities - Subscription 2021	678.00
D & J Transport - Track balast and tarmac planings	2,605.93
Middle Level Commissioners - Pumping station maintenance	1,965.46
Brown & Co - Professional fees with regard to the liability for rating on a property at Euximoor Drove	1,542.00
Middle Level Commissioners - Supply of padlocks	43.39
Russell & Son - Flail mowing 2020-2021	2,416.80
PKF Littlejohn LLP - Audit Fee (2020-2021 accounts)	240.00
Middle Level Commissioners - Pumping station maintenance	497.90
Middle Level Commissioners - Replacing VJ coupling on pump discharge pipes	1,246.49
Middle Level Commissioners - Administration charge, postages and telephone charges	2,988.74
Middle Level Commissioners - Fees (Production of Board report)	147.90
Environment Agency - Precept	1,925.62
Bank charges (Refunded)	3.00
Middle Level Commissioners - Renewal of insurances	1,139.03
Fen Group - Drain maintenance	3,451.80
Middle Level Commissioners - Internal audit fees (Whiting & Partners, 2020-2021 accounts)	558.00
Middle Level Commissioners - Pumping station maintenance	497.90
Middle Level Commissioners - Repairs to grease pump at Reed Fen pumping station	443.21
Association of Drainage Authorities (River Great Ouse branch) - Subscription 2021-2022	6.00
Information Commissioner - Renewal of Data Protection registration	40.00
Middle Level Commissioners - Health and Safety re-charges for 2021-2022	480.00
Middle Level Commissioners - Contribution (Environmental Officer)	352.50
Middle Level Commissioners - Pumping station maintenance	279.84
Middle Level Commissioners - Pumping station maintenance	218.06
G R & L J Albutt & Son - Pumping station duties	1,542.00
Middle Level Commissioners - Fees (Planning and development applications)	147.90
Anglia Farmers - Electricity supply (Iron Bridge pumping station)	1,315.16
Anglia Farmers - Electricity supply (Reed Fen pumping station)	4,328.37
Anglia Farmers - Electricity metering charges (Iron Bridge pumping station)	133.49
	37,807.32

(NB - Amounts shown include Value Added Tax)

(NB) – The Chairman and Mr P Russell declared interests in the payment made to Russell & Son.

(NB) – Mr Albutt declared an interest in the payments made to G R & L J Albutt & Son.

(NB) – Councillor Sutton declared an interest (as a Member of the Middle Level Board) in the payments made to the Middle Level Commissioners.

B.1108 Annual Accounts of the Board – 2021/2022

The Board considered and approved the Annual Accounts and bank reconciliation for the year ended on the 31st March 2022 as required in the Audit Regulations, viz;

EUXIMOOR 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	31,639.88
	Precept		3,851.24	2022		
	Insurances	1,070.35		Mar-31	Rate income & Special levy	36,702.45
	Repairs & Renewals	5,842.53			Interest on Deposit Accounts	1.96
	Fuel	1,521.68			Consents	0.00
	Drainworks	5,553.75				
	Contractors Charges	3,145.00			Capital Reserve Fund	
	Administration charge, audit fee,				*Reed Fen p/s discharge pipe*	1,605.74
	printing, stationery, advertising etc	8,867.53	26,000.84			
	Capital Reserve Account					
	Surplus 2021/2022		8458.07			
	Balance carried forward		31,639.88			
			69,950.03			69,950.03

BALANCE SHEET

Capital Section

Liabilities			Assets		
Capital Provisions	1,067,000.00		Reed Fen Pumping Station	555,000.00	
Public Works Loan	0.00		Iron Bridge Pumping Station	512,000.00	
		1,067,000.00			1,067,000.00

Revenue Section

General Fund	31,639.88	Value added Tax - Refunds due	995.96
Sundry Creditors	16,582.26	Balance in hand -	
Grant Aid Received in advance	2,149.15	Treasurer's Account	100,290.90
Capital Reserve Account	53,011.45	Ratepayers Account	730.79
Development Charges Account	934.91	Sundry debtors	2,300.00
	1,171,317.65		1,171,317.65

Euximoor Internal Drainage Board

Summary of Bank Reconciliations as at 31st March 2022

Treasurers Account 2021/2022

1st April 2021			31st March 2022			
Balance brought forward		95,721.67	Payments made during the year	37,807.32		
31st March 2022			Transfers	0.00	37,807.32	
Receipts during the year						
Clerk's collection account	41,811.23					
Interest on deposit accounts	4.83					
		41,816.06				
Cheques Written Back		0.00	Balance carried forward		99,730.41	
		137,537.73			**137,537.73**	

National Savings - Treasurers Account 2021/2022

1st April 2021		31st March 2022	
Balance brought forward	560.43	Payments made during the year	0.00
31st March 2022			
Interest on deposit accounts	0.06	Balance carried forward	560.49
	560.49		**560.49**

Barclays Bank PLc

Clients Premium Account

Balance per Statement as at 31st March 2022	99,730.41
Less unpresented cheques	0.00
Add outstanding lodgements	0.00
Balance per Trial Balance	**99,730.41**

Cash balances as at 31st March 2022

Barclays Bank PLc

Clients Premium Account	**99,730.41**

National Savings

Investment Account per passbook	**560.49**
Total reconciled cash balances per accounts	**100,290.90**

Section 2 – Accounting Statements 2021/22 for

EUXIMOOR INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	*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	79,194	78,731	*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	36,752	36,702	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	203	5	*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	2,421	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	34,997	29,852	*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	78,731	85,586	*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	96,282	100,291	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March –* ***To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	1,067,000	1,067,000	*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			*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

SIGNATURE REQUIRED

Date 2nd MAY 2022

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Euximoor IDB
Reconciliation between statement of accounts and Annual Return
Financial year ended 31st March 2022

					Per Annual Return
Line 1	**Balances brought forward**				
	General Fund		31,639.88		
	Capital Reserve		46,156.25		
	Development Contribution Fund		934.85		
				78,730.98	**78,731**
Line 2	**Rates and Special Levies**				
	Agricultural rates		34,008.45		
	Special Levies		2,719.00		
	Penalty		0.00		
	Costs		-25.00		
	Write-off		0.00		
				36,702.45	**36,702**
Line 3	**Total other receipts**				
	Interest	General fund	1.96		
		Development fund	0.06		
		Capital reserve	2.87		
	Consents		0.00		
	Discharge Contributions		0.00		
				4.89	**5**
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		0.00		
	PWLB - Interest		0.00		
				0.00	**0**
Line 6	**All other payments**				
	Precept		3,851.24		
	Rates, insurances, telephones		1,070.35		
	Repairs and renewals		5,842.53		
	Fuel		1,521.68		
	Drainworks		5,553.75		
	Contractors Charges		3,145.00		
	Administration		8,867.53		
				29,852.08	**29,852**
Line 7	**Balances carried forward**				
	General Fund		31,639.88		
	Capital Reserve		53,011.45		
	Development Charges Account		934.91		
				85,586.24	**85,586**
	Reconciliation				
	Line 1 + Line 2 + Line 3 - Line 4 - Line 5 - Line 6			85,586.24	

EUXIMOOR INTERNAL DRAINAGE BOARD
BUDGET 2022/2023

	Approved budget 2021/2022 £	Actual 2021/2022 £	Budget 2022/2023 £
1 Insurances	1,000	1,070	1,150
2 Repairs and renewals	8,500	5,843 [A]	7,500 [B]
3 Fuel	3,500	1,522	4,500 [C]
4 Drainworks (including District Officer's fee, labour payments and Environmental measures)	9,500	8,699 [D]	9,500 [E]
5 Administration charge, Health and Safety contract, Audit fee, printing, stationery, advertising, Association of Drainage Authorities subscriptions etc	8,000	8,868	8,000
6 Environment Agency - Precept	3,851	3,851	3,928
7 Improvement works	0	0	9,000 [F]
8 Capital Reserve Fund	7,426	8,458	6,206
	41,777	38,310	49,784
LESS Deposit Accounts interest etc	5,050	1,608	13,050 [G]
	36,727	36,702	36,734
			0.21000 p

Remarks

A - Includes for:

Discharge pipe - Reed Fen p/s	1,606
Track balast for pumping stations	2,172
	3,778

B - Includes for:

Iron Bridge p/s weedscreen cleaner o/h	4,000

C - Provision based on 5 year average plus 50% for new contract rates

D - Includes:

Slubbing	2,876
Flail mowing	2,014
	4,890

E - Includes for:

Drain maintenance programme	5,750

F - Installation of telemetry at pumping stations

G - Includes:

Grant-in-aid - telemetry installation	4,500
Use of Capital Asset funding:	
Iron Bridge p/s weedscreen cleaner o/h	4,000
Telemetry installation	4,500

Rates raise 2021/2022 - £36,727

RESOLVED

That the Chairman be authorised to sign the Return, on behalf of the Board, for the financial year ending 31st March 2022.

B.1109 Expenditure estimates and special levy and drainage rate requirements 2022/2023

The Board considered estimates of expenditure and proposals for special levy and drainage rates in respect of the financial year 2022/2023 and were informed by Miss Ablett 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 92.56% and 7.44%, viz;

Euximoor Internal Drainage Board

Rate and levy requirements

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 is:-

a) Proportion to be borne by the Agricultural Sector – 92.56%

b) Proportion to be borne by Special levy issued to Fenland District Council – 7.44%.

The product of a rate of 1p in the £ on Agricultural land and buildings is £1,619.

In 2022/2023 a rate of 1p together with corresponding Special levy would raise £1,749.

Revenue cash balance in hand on 31st March 2022 - £31,640

The estimated net expenditure for the Boards Revenue and Capital Programmes in 2022/2023 is £36,734 and equivalent to:-

a) a rate in the £ on Agricultural land and buildings of 21.00p and

b) a Special levy on Fenland District Council of £2,731.

In 2021/2022 a rate of 21.00p in the £ was raised together with a Special levy of £2,719 on Fenland District Council.

D C THOMAS

Clerk to the Board

May 2022

RESOLVED

i) That the estimates be approved.

ii) That a total sum of £36,734 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 £34,003 and £2,731 respectively.

iv) That a rate of 21.0p in the £ be laid and assessed on Agricultural hereditaments in the District.

v) That a Special levy of £2,731 be made and issued to Fenland 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 levy referred to in resolution (v).

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

B.1110 Date of next Meeting

RESOLVED

That the next Meeting of the Board be held on Thursday 1st June 2023.

……………………………………
Chairman

………………………………
Date