

RAMSEY UPWOOD AND GREAT RAVELEY INTERNAL DRAINAGE BOARD

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20th December 2022

Mr Chairman and Gentlemen

Meeting of the Board - 5th January 2023

I enclose the Agenda for the Meeting of the Board to be held at The Old Nene Golf and Country Club at 4pm on Thursday 5th January 2023.

Please telephone or e-mail to confirm **whether or not you will be attending** the meeting as soon as possible.

Yours truly

D C THOMAS

Clerk to the Board

**To the Chairman and the Members of the Ramsey Upwood and Great Raveley Internal
Drainage Board**

A G E N D A

1. Apologies for Absence

2. Declarations of Interest

Members to declare any interests relating to the Agenda.

3. Confirmation of Minutes

To confirm the Minutes of the Meeting of the Board held on the 12th May 2022.

(Copy pages 8 - 20)

4. Matters Arising from the Minutes

5. Election of Board Members

The Clerk will report that the term of office of the Members of the Board will expire on the 31st October 2023 and will submit the proposed register of electors which is applicable to the 2023 election.

6. Use of Drovers Claimed by the Board

Further to minute B.1331, the Chairman to report.

7. Drain Adjacent to Tesco's at Point 28

Further to minute B.1332, the Clerk to report.

8. Cadent Gas

Further to minute B.1333, the Clerk to report.

9. Development at Ramsey Business Park, St Mary's Road, Ramsey (MLC Ref Nos, MLC 225, 278, 354, 357 & 359)

Further to minute B.1334, the Clerk to report.

10. Issues with rubbish and sewage discharge along Middle Drove, Ramsey Heights

Further to minute B.1335, the Clerk to report.

11. Clerk's Report

The Clerk advises:-

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 a ninth Chair's Meeting was held on the 13th December 2022.

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

David Thomas advised on the planned staffing changes being implemented due to his impending retirements. He stated that his post was being split back into Chief Executive/Clerk and Chief Engineer and that the appointments were:

Paul Burrows – to be the new CEO/Clerk - currently in post with the EA as a national Delivery Assurance Manager, and before that as Flood & Coastal Risk Manager for the East Anglia Area, then Flood Strategy Manager – Paul spearheaded Tactical Plans for the Fens which have secured the possibility of obtaining significant grant allocation on a Board by Board basis over a 15 year period, whilst at the same time defining a pathway to better understand the challenges faced and options worth considering for our lowland catchment as climate change and growth tests our current infrastructure arrangements.

Nicola Oldfield – to be the new Chief Engineer – currently in post with the EA as a Senior Project Manager. She most recently project managed the £30M Middle Level Barrier Bank scheme and had just taken over as project manager of the Cranbrook Counter Drain Strategy. She has, in the past, been employed by an IDB and has worked in close partnership with many IDBs including North Level IDB. Jonathan Brown stated how pleased the MLC Executive had been with these two candidates and how easy the choice had been given their knowledge of the area and experience to date.

An update was given on the role out of telemetry, which was receiving positive feedback from District Officers. A request was made for the login details to be provided to Chairmen as well as District Officers and it was confirmed that this would be arranged.

David Thomas confirmed that all but two Boards had stated their wish to move to the new planning and consenting charging and reporting arrangements and that the Assistant Treasurer was finalizing figures ready for the 2023 IDB/DDC meetings. A request was made for all correspondence which developers and their agents which is copied to Chairman should include the planning application references.

The protection and control of Bylaw strips was discussed at length and it was agreed that a policy document outlining the red-lines Boards should be applying to ensure that their ratepayers do not suffer as a result of development will be prepared for the Boards to consider. It was noted at the meeting that the refusal to issue any consent is subject to a reasonableness test, hence the document cannot preclude consenting everything within the 9m strip and the policy will be for guidance purposes only. It was felt that it should help developers, planning authorities and the Boards by providing some additional clarity. It was also felt that some case history examples to be circulated to members might help them understand the issues which have to be addressed.

Climate Change was discussed and it was noted that the MLC had completed its carbon audit and would now start work on carbon reduction and mitigation initiatives. It was also noted that the M&E engineer was looking at base levels of energy consumption at pumping stations, for example to see if panel heaters are left on permanently. He will be making recommendations to Boards if he identifies scope for reducing power without risking the apparatus.

WRE were mentioned and the Chief Executive stated that he was pleased that the draft water resource plan for the East included extensive reference to agriculture and its need for water to support the growing of food to feed the nation and also of the key role played by IDBs in transferring water to the point needed by abstractors. He also commented upon the newly proposed Cambridgeshire fens reservoir, north of Chatteris and advised that the MLC were responding on the need to get fill supply and draw-down arrangements right, but also that we need to seek to gain capital from the opportunities that the new reservoir will present in terms of bringing money into the area and potentially helping reduce flood risk and assist with water need balancing.

The Chief Executive advised that a decision had been made to move the MLC and IDB's electricity supply contracts from Anglian Farmers to the Green Energy Advice Bureau. This followed several years of extended poor service levels and lack of timely information coming from Anglian Farmers.

The future of IDBs and the value of potential amalgamations was once discussed and this gave rise to questions over small boards being able to secure a quorate for which this had been a particularly poor year. It was agreed that this item should remain on the agenda and that any Chairs who felt that the time was right for their Boards to look again and the advantages/disadvantages of amalgamation would contact the Clerk. It was also agreed that it may be useful to undertake an exercise around updating the original Geoff Beal report which had recommended that the number of Boards within the area administered by the MLC could reasonably be reduced to three or four.

The Clerk finally noted that the ADA Great Ouse branch AGM would be held on the 7th March at Prickwillow Hall and would be in the format of workshops in the morning and an AGM in the afternoon. The workshops theme this year would be; water resources, the new reservoir and climate change.

iii) Association of Drainage Authorities

a) Annual Conference

That the 85th Annual Conference of the Association was held on Wednesday 9th November 2022 at The Hive, Nocton, Lincolnshire.

This year marked another change in the arrangements for the National Conference and AGM, with the AGM being held virtually on 28th September 2022 followed by the national conference held as a hybrid meeting at the Dyson Farming complex in Lincolnshire on 9th November. The choice of venue was to avoid the risk of being impacted by rail strikes and it also represented significant cost savings. The event had limited numbers and was fully subscribed.

Following an introduction by the President of ADA Robert Caudwell who noted the good work being done by ADA but also noted that with COP27 ahead climate change was the single biggest challenge facing everybody and that IDBs would need to play their part in delivering carbon reduction.

The opening address was given by Councillor Matthew Riddle, Chairperson, Lower Severn Internal Drainage Board and Councillor, South Gloucestershire Council who spoke on options which could be pursued to change the way Special Levy is reported and dealt with by the Councils. The challenge at the moment was perceived as the lack of transparency with Special Levy payments not being itemised on rate bills in the same way that police and ambulance services are. There is also the issue that by not disaggregating the Special Levy payments, increases in them can currently (for Councils who pay large Special Levys) trigger a local election under the current rules.

Key note speakers were Hazel Durant Waterway & Flood Water Management Policy Team, Department for Environment, Food & Rural Affairs and Luzette Kroon Board member: Innovation & International, Dutch Water Authorities, Dykgraaf (chairperson), Wetterskip Fryslân. Hazel spoke of the challenges ahead and noted that it would be foolhardy to expect revenue expenditure to be increased by treasury given the current economic climate. The best we could hope for would be last years' figures to be matched. She praised the work of IDBs and noted the important role they play in delivering flood risk benefits through their direct works and also through PSCAs. Luzette spoke of the similarities and differences between IDBs and their Dutch equivalents and went on to describe the challenges faced arising from climate change.

A panel discussion followed and the MLC Chief Executive was invited to sit on this panel. He took the opportunity to outline the work of WRE but also to express his concerns that currently Land Drainage Act legislation was holding back the full potential of IDBs in terms of water resource management and investment. A review is urgently required and the support of the EA and DEFRA is needed. Hazel agreed that there was a need but hope a way forward could be found that didn't require primary legislation.

The day concluded with a field visit to showcase the Dunston Beck Improvement Project. The improvement project, completed by Dyson Farming with the Environment Agency, Wild Trout Trust and other partners, seeks to improve the biodiversity and water quality of the beck with a sensitive mosaic of wetland habitats delivered through excavations recreating a meandering river system with the retention of water providing ecological and also some modest flood risk benefits.

b) Meeting of the River Great Ouse Branch

That the Annual Conference of the River Great Ouse branch of the Association will take place on Tuesday 7th March 2023 at Prickwillow Village Hall.

vi) National Drainage Show & Floodex 2023

That the National Drainage Show & Floodex 2023 will held at the ExCel, London on Wednesday 22nd & Thursday 23rd November 2023

12. Consulting Engineers' Report, including planning and consenting matters

To consider the Report of the Consulting Engineers

(Copy pages 21 - 24)

13. District Officer's Report

To consider the Report of the District Officer.

14. Environmental Update

The Clerk to report on Environmental matters.

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

The Clerk will report that claims for contributions totalling £1,804.76 (inclusive of supervision) have been submitted (£7,312.68 less £5,507.92 paid on account for the financial year 2021/2022 and the sum of £6,557.62 in respect of 80% of the Boards estimated expenditure for the financial year 2022/2023) and on communications from the Environment Agency concerning payment of the claims.

16. Association of Drainage Authorities Subscriptions

The Clerk will report that ADA has increased subscriptions by 4.5% for 2023, from £571 to £597

17. Health and Safety

Further to minute B.1346, the Chairman will advise that Cope Safety Management will carry out their visit to the District on the 15th February 2023 and the report will be referred in the next meeting.

18. Completion of the Annual Accounts and Annual Return of the Board – 2021/2022

- a) To consider the comments of the Auditors on the Annual Return for the year ended on the 31st March 2022.

(Copy pages 25 - 29)

- b) To consider the Audit Report of the Internal Auditor for the year ended on the 31st March 2022.

(Copy pages 30 - 39)

19. Defra IDB1 Returns

The Clerk will refer to the completed IDB1 form for 2021/2022.

(Copy pages 40-49)

20. Financial Position

- a) The Clerk will advise the Board of how estimated expenditure for 2022/2023 compares with actual expenditure to date.

(Copy page 50)

- b) Board's cash balances at 30th November 2022.

Clients Premium Account - £282,131.86.

21. Date of next Meeting

The next meeting will be Thursday 11th May 2023 at 10am – Old Nene Golf Club.

22. Any Other Business

RAMSEY UPWOOD AND GREAT RAVELEY INTERNAL DRAINAGE BOARD

At a Meeting of the Ramsey Upwood and Great Raveley Internal Drainage Board
hosted at the Old Nene Golf and Country Club, March on Thursday 12th May 2022

PRESENT

A C Roberts Esq (Chairman)	J I Edwards Esq
R Blackhurst Esq (Vice Chairman)	A Wagstaffe Esq
J R Clarke Esq	C W Pickard Esq

Miss Lorna McShane (representing the Clerk to the Board), Chris Convine (MLC Engineer) and Mr Leo Butler (District Officer) were in attendance.

Apologies for absence

Apologies for absence were received from S Bedford Esq, A Butler Esq, T Bedford Esq, Cllr S Corney and A Lensen Esq.

B.1324 Inspection of District

1. New Fen Pumping Station

The Board inspected the Pumping Station & surrounding area.

Chris Convine referred to subsidence in the discharge pipe and confirmed that there had been no further movement in the last year. There was some discussion about options for the Board if further movement occurred, but the Engineer felt that for the time being no further action was required and he would continue to monitor the discharge pipe.

The pump was refurbished in 2021.

2. Green Dyke Pumping Station

This Pumping Station is to be replaced.

Likely cost in the region of £1 million and whilst the business case is being developed in the hope of obtaining 100% grant, it is possible only 80% or less will be approved. Some road improvements may also be needed as part of this scheme.

3. Upwood Common Pumping Station

The Board examined the works carried out on the recommendation of Cope Safety Management – new fencing, steps up to the drain and a fence on the slacker. It was noted that the power supply poles are leaning quite badly - this is the supply to the pumping station. This could be a problem for the Board if pole/poles are blown over in a storm event.

Chris Convine took details of the supply & pictures of the leaning poles and will contact UK Power Networks.

4. Soil on drain side in 9 metre strip

It was noted that on the drain leading to Upwood Common Pumping Station that soil had been placed over the fence on the drain side in the 9-metre strip – this needs to be removed.

Letter sent to: Mr Stuart Crump.

B.1325 Declarations of Interest

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

Richard Blackhurst (Vice Chairman) declared an interest in item 15 in relation to the headwall application.

Andrew Roberts declared an interest in payments for works carried out for the Board.

B.1326 Confirmation of Minutes

RESOLVED

That the Minutes of the Meeting of the Board held on the 6th January 2022 are recorded correctly and that they be confirmed and signed.

B.1327 Matters Arising

A query was raised as to whether properties on Middle Drove are rated as residential rather than agricultural.

B.1328 Appointment of Clerk

RESOLVED

That the Middle Level Commissioners be appointed Clerk to the Board for the ensuing year.

B.1329 Clerk's fee

The Board gave consideration to the Clerk's fee for 2022/2023.

RESOLVED

That there be no increase in the Clerk's fee for 2022/2023.

B.1330 Appointment of District Officer

RESOLVED

That L Butler Esq be appointed District Officer to the Board during the ensuing year.

B.1331 Use of Drove Claimed by the Board

Further to minute B.1305, the Chairman reported that he would not pursue putting a gate on Pickers Drove at the current time, but noted the Board would continue to monitor the use of Pickers Drove. The Chairman also reported that it was likely that the improvement to the access road to Green Dyke Pumping Station would be included as part of the Pumping Station refurbishments.

B.1332 Drain Adjacent to Tesco's at Point 28

Further to minute B.1276, Miss McShane reported that a letter had been sent to Tesco Stores Ltd, requesting a payment of £22,730.05 be made as a contribution fee for the increases in discharge rate due to a larger pump being fitted than they referred to in their Discharge Consent Application.

The letter sent would automatically trigger reminder letters, under the Boards Debt Collection Procedure and if the sum demanded was not paid, a letter before action would be sent and court action commenced.

B.1333 Cadent Gas

Further to minute B.1307, Chris Convine reported that Cadent Gas Contractors were now on site and the works to provide protection for the high-pressure gas main at Ugg Mere Court Road corner were progressing. Dams had been installed on each side of the works and there were pumps on site to deal with excess water. A concrete canvas was to be installed as part of the scheme to give some erosion protection to the property adjacent to the drain.

The Board considered and approved the plans submitted by Cadent Gas, but also asked if the Engineer could contact the Environment Agency generally about contributions towards additional works that were necessary because of the erosion to the banks of the Boards drains arising from highland water.

RESOLVED

That the drawing submitted showing the works for the temporary watercourse bund for the culvert lining be approved and that the Engineer contact the Environment Agency about contributions to the cost of the works required because of erosion of the bank partly due to water flowing down from highlands.

B.1334 Development at Ramsey Business Park, St Mary's Road, Ramsey

Further to minute B.1308, Miss McShane reported that at the current time, this scheme did not appear to be progressing and there had been no further correspondence received from Applicants or the Applicants agents, but the previous comments of the Board about this application had been noted by the Engineer.

B.1335 Meeting to discuss issues with rubbish and sewage discharge along Middle Drove, Ramsey Heights

Further to minute B.1311 (ii) & (iii), the Chairman reported that he has attended a meeting with representatives of the District Council, Environment Agency on 10th March 2020, the Environment Agency were going to further work on this matter following the meeting and the Board requested that the District Council and Environment Agency be contacted again to advise that formal enforcement action was now required.

B.1336 Options available for spraying.

Further to minute B.1311 (iv), the Board considered the options available for spraying on Middle Drove, Ramsey Heights. It was considered that weeds and bushes should be removed between points 64 – 65.

RESOLVED

That the Chairman, District Officer and Chris Convine look at the works that need to be carried out on site and Paul Mason be approached to see if he can carry out this work on behalf of the Board after the harvest.

B.1337 Abbey Farm

Further to minute B.1309, Miss McShane advised that due to the confidential nature of the issues relating to this item, it was necessary to pass a formal resolution to exclude the public.

RESOLVED

That in pursuance of Section 1 (2) of the Public Bodies (Admission to Meetings) Act 1960, the public be excluded from the meeting when the above matters are considered by reason of the confidential nature of the business to be transacted.

B.1338 Clerk's Report

Miss McShane 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 bid 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) Application(s) for byelaw consent

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

Name of Applicant	Description of works	Date consent granted
Cornwell & Son	Fill two watercourses and clean out and enlarge two existing watercourses sufficiently to ensure no loss of total water storage.	19/01/2022
R W Blackhurst	Installation of 8 field underdrain outfalls in District watercourses between points 11 and 12 in New Fen area. Work to include the provision of 'Dyketector' headwalls and marker posts	19/01/2022

NB: R W Blackhurst declared an interest in the application to install 8 field under-drain outfall between points 11 – 12 in the new fen area.

iv) Association of Drainage Authorities

a) 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.

b) 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 challenges 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.

v) Smart Level System/District Wide Telemetry Bid

Further to minute B.1252(vi) the Clerk reported that the Board had resolved that it did not wish to be involved in this grant-in-aided scheme.

vi) 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.

RESOLVED

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

2. Many members have noted that the position 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 reports on individual planning matters be included in the Consulting Engineer's Report unless requested by the Chairman or Vice Chairman.

vii) 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.

viii) Water Resources East (WRE)

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.

ix) Anglia Farmers

Miss McShane 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.

B.1339 Consulting Engineers' Report, including planning and consenting matters

The Board considered the Report of the Consulting Engineers.

Green Dyke Pumping Station

The Chairman reported that the scheme had been identified in the EA PAFS portal which is the first step in identifying the Boards intention to seek Grant-in-Sid for the replacement of the Pumping Station.

Planning Applications

The Board noted the applications that had been received and dealt with since the last meeting of the Board.

The Engineer gave an update on the residential development by Accent Homes Ltd and a resume of the discussions with the developer which were noted by the Board.

The Engineer enquired of the Board if a suitable arrangement concerning the improvement and future maintenance could be reached, would the Board consider adopting the currently unadopted section of water course adjacent and upstream of the Tesco store. The Board considered this and the concluded that it did not wish to take on any additional responsibility for maintenance in this instance.

B.1340 Capital Improvement Programme

Members considered the Board's future capital improvement programme.

RESOLVED

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

B.1341 District Officer's Report

The Board considered the Report of the District Officer.

The District Officer reported that all drainworks in the maintenance programme had been completed. There were some issues with rubbish and very large dense reed.

The drainworks next year will be done in the New Fen part of the District and a map of the proposed works would be supplied in order that the necessary Notices could be sent to landowners.

B.1342 Conservation Officer's BAP Report

Members considered and approved the most recent BAP report.

B.1343 District Officer's Fee

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

RESOLVED

That the Board agreed that 4% should be added to last year's fee, so that the sum of £4,573.92 be allowed for the services of the District Officer for 2022/2023.

B.1344 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 Defra.

RESOLVED

That no proposals be formulated at the present time.

B.1345 Environment Agency – Precept

Miss McShane 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 £5,229.00.

B.1346 Health and Safety

Further to minute B.1318, the Chairman reported that all matters discussed at the last meeting with Cope Safety Management had been completed and the works required to clear out Green Dyke Pumping Station had been completed by the District Officer.

B.1347 Review of Internal Controls and appointment of Internal Auditor

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

Miss McShane advised that due COVID-19 challenges the current Internal Auditor, Whiting & Partners, had been approached and asked and had agreed to extend their contract for a second year 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.1348 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 from 1st April 2023 sums insured to be index linked.

B.1349 Exercise of Public Rights

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

B.1350 Annual Governance Statement – 2021/2022

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

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.1351 Payments

The Board considered and approved payments amounting to £89,692.73 which had been made during the financial year 2021/2022.

B.1352 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.

RESOLVED

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

B.1353 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 McShane that under the Land Drainage Act 1991 the proportions of their net expenditure to be met by drainage rates on agricultural hereditaments and by special levy on local billing authorities would be respectively 50.45% and 49.55%.

RESOLVED

- i) That the estimates be approved.
- ii) That a total sum of £71,934 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 £36,290 and £35,644 respectively.
- iv) That a rate of 22.0p in the £ be laid and assessed on Agricultural hereditaments in the District.
- v) That a Special levy of £35,644 be made and issued to Huntingdonshire 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.1354 Date of next Meeting

RESOLVED

That the next Meetings of the Board be held on Thursday 5th January 2023 and Thursday 11th May 2023 (this meeting to include the annual inspection & lunch) at the Old Nene Golf and Country Club, Ramsey.

B.1355 Any Other Business

Jason Edwards Land

- a) Jason Edwards raised an issue with water levels on his land.

RESOLVED

That a site meeting be arranged with the Engineer, Vice Chairman and the District Officer.

NB: Jason Edwards declared an interest in this matter as a landowner.

- b) Councillor Clarke enquired whether he would be eligible in his own right as a land owner to be a member of the Board, rather than a Local Authority Appointed member, as he felt this would free up a place for another Appointed Member by Huntingdonshire District Council and this would assist the Board in having a quorum present at meetings.

Ramsey, Upwood & Great Raveley I.D.B.

Consulting Engineers Report – December 2022

Pumping Stations

Other than the matters reported at previous meetings or described below, only routine maintenance has been carried out.

Green Dyke Pumping Station

This scheme is identified in the Environment Agency's (EA) PAFS portal which is the first step required to identify the potential intention to seek Grant-in-Aid for a project. For all schemes over £500k, the EA needs the whole catchment to be considered rather than just the asset seeking the grant as part of the project appraisal. It is hoped that this can be done in-house without the need for hydraulic modelling or an in-depth catchment study by consultants. This will continue to be progressed working alongside the EA to advise and allow the production of the business case. It is hoped by considering the catchment as a whole that a greater percentage of the project may be able to be grant-aided, as more of the benefits can be apportioned towards Green Dyke Pumping Station.

The insurance claim for the replacement door has now been approved and the replacement steel shutter ordered.

New Fen Pumping Station

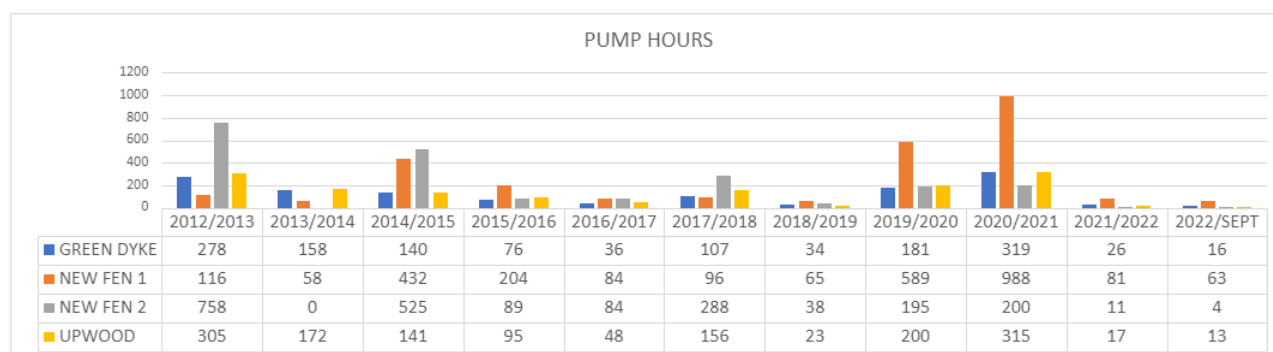
Subsidence at New Fen Pumping Station

The discharge chamber has been monitored for movement due to subsidence and records indicate that movement has been recorded. There was 0.7mm recorded between November 2020 and October 2021 and a further 0.7mm between October and November 2021. The movement from November 2021 to March 2022 was minimal. The movement from March to September has been more marked at 2.2mm.

Upwood Common

The corroded pump bolts were removed and replaced with stainless steel ones during the summer.

Pumping Hours



Electricity Readings

Due to the volatility of the electricity market, regular and accurate manual electricity meter readings are becoming very important; even for sites with meters that are read remotely. This is so that bills can be verified to ensure correct rates are being paid.

Moving forward it is requested that the Pump Attendants/District Officers take electricity meter readings and pump run hours readings monthly, (as close to the 1st of each month as they can) and forward them to the M&E Engineer on david.bantoft@middlelevel.gov.uk or 07768 026119.

Planning Applications

In addition to matters concerning previous applications, the following new development related matters have been received and, where appropriate, dealt with since the last meeting:

<i>MLC Ref.</i>	<i>Council Ref.</i>	<i>Applicant</i>	<i>Type of Development</i>	<i>Location</i>
402	H/22/00744/REM	Greystoke Land	Commercial (Supermarket)	St Marys Road, Ramsey
403	H/22/80096/COND	Greystoke Land	Commercial (Supermarket)	St Marys Road, Ramsey
404	H/22/80164/COND	Hill Holdings Ltd	Residential (86 plots)	Stocking Fen Road/St Marys Road, Ramsey
405	H/22/01330/FUL	Team C Properties Ltd	Residential (2 plots)	Ugg Mere Court Road, Ramsey St Marys*
406	H/22/01451/HHFUL	Cambridgeshire Home Improvement Agency	Residence (Extension)	Lime Road, Ramsey
407	H/22/01327/HHFUL	Mr & Mrs S Murfitt	Residence (Extension)	Chapel Road, Ramsey Heights
408	H/22/02051/FUL	Team C Properties Ltd	Residential (2 plots)	Ugg Mere Court Road, Ramsey St Marys*

***Planning applications ending 'RM', 'REM' or 'RMM' relate to reserved matters
Planning applications ending 'COND' or 'DISC' relate to the discharge of relevant planning conditions
Planning applications ending 'HHFUL' relate to Householder applications for Full Planning Permission***

Developments that propose direct discharge to the Board's system are indicated with an asterisk. The remainder propose, where applicable and where known, water disposal to soakaways/infiltration devices or other sustainable drainage systems. The applicants have been notified of the Board's requirements.

No applications for Infiltration Device Self Certification or the Checking Service have been received since the last meeting report.

Members of the Board will recall that at the last meeting it was decided that specific detailed entries would not be made in future reports unless requested to do so. In the absence of any instruction no detailed entries have been made although updates have been provided to issues raised in Matters Arising.

Ramsey

Erection of a food-store, petrol filling station, residential development, community facilities and associated highways and infrastructure works – Tesco Stores Ltd & Abbey Properties Cambridge Ltd (MLC Ref Nos 114, 133 & 168); Lord De Ramsey's 1963 Settlement (MLC Ref No 244); Abbey Properties (Cambs) Ltd & Lord de Ramsey (MLC Ref No 248) & Accent Group (MLC Ref No 363)

(a) **Tesco Stores Ltd site**

The Clerk to report.

(b) **Residential development**

The applicant, Accent Homes Ltd; the construction contractor, the Hill Partnership Ltd; Project Managers, Henry Riley LLP; and engineering consultant SDP Consulting Engineers (South) have been advised of the Board's decision concerning the connecting watercourse.

Planning Updates & Consultations

A "Strategic Planning Consultation Responses" document can be found on www.middlelevel.gov.uk via the following link [Strategic Planning Consultation Responses](#).

General Advice

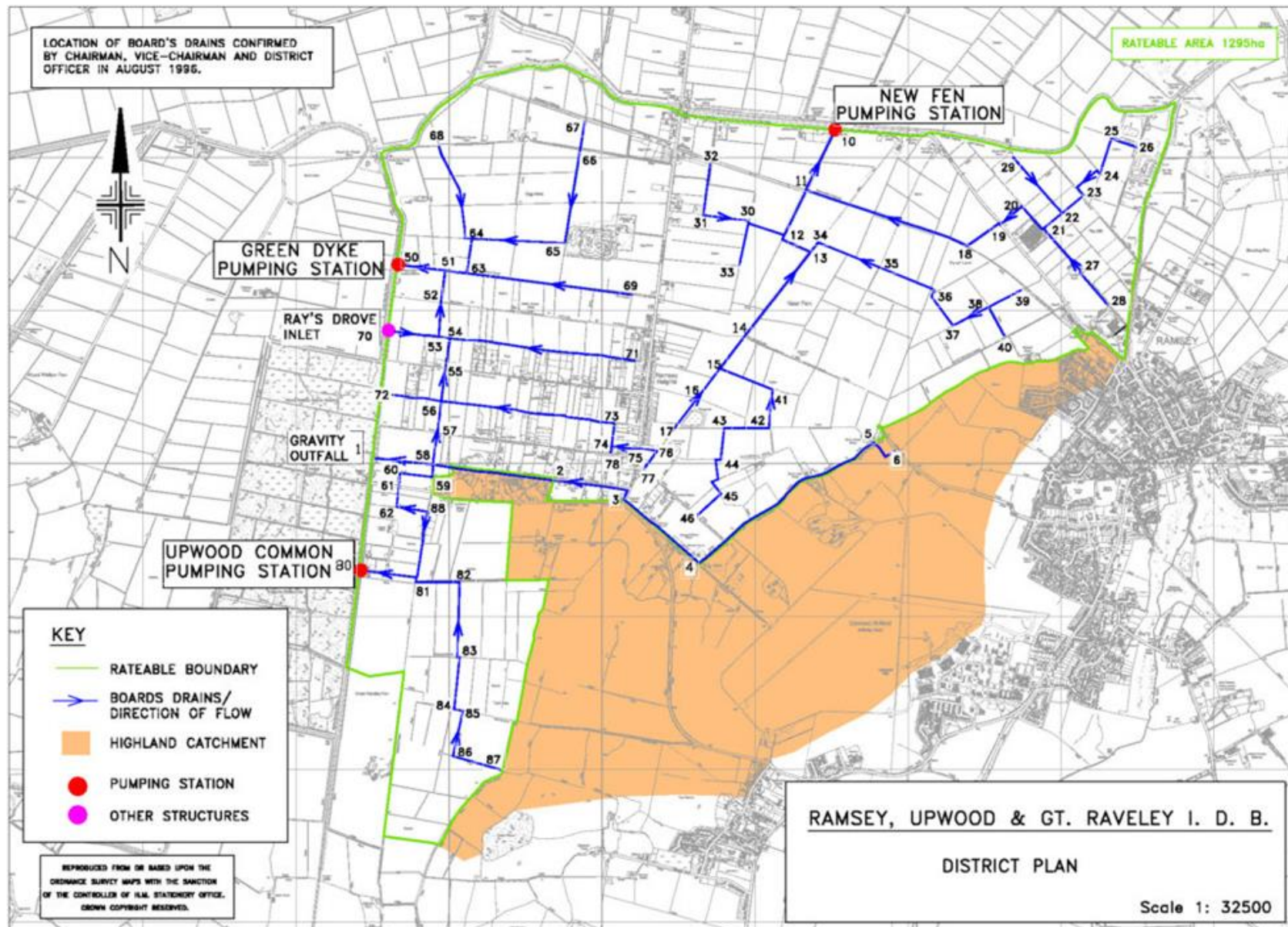
Assistance has been given, on the Board's behalf, in respect of the following:

- a) Work by Cadent Gas to protect a high-pressure gas main including erosion protection to the bank downstream has been completed at Uggmere Court Corner. The cost for all works was covered by Cadent Gas.
- b) Work to remove trees and bushes at Point 54-65 has been undertaken.

Consulting Engineer

6 December 2022

RUGtR(328)\Reports\December 2022



Ramsey Upwood & Great Raveley Internal Drainage Board

Notice of conclusion of the audit

Annual Governance & Accountability Return for the year ended 31st March 2022

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 Ramsey Upwood & Great Raveley Internal Drainage Board for the year ended 31st March 2022 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 Ramsey Upwood & Great Raveley Internal Drainage Board on application to:

The Clerk
Ramsey Upwood & Great Raveley 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: 26th September 2022

Annual Internal Audit Report 2021/22

RAMSEY UPWOOD & GREAT RAVELEY INTERNAL DRAINAGE BOARD

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During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	☒	☐	☐
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	☒	☐	☐
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	☒	☐	☐
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	☒	☐	☐
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	☒	☐	☐
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	☒	☐	☐
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	☒	☐	☐
H. Asset and investments registers were complete and accurate and properly maintained.	☒	☐	☐
I. Periodic bank account reconciliations were properly carried out during the year.	☒	☐	☐
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	☒	☐	☐
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")	☐	☐	☒
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	☒	☐	☐
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	☒	☐	☐
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	☒	☐	☐
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	☐	☐	☒

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

30/05/2022 14/06/2022 15/06/2022

Name of person who carried out the internal audit

WHITING LLP

Signature of person who carried out the internal audit

G. BEECH - WHITING LLP

Date

15/06/2022

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

RAMSEY UPWOOD & GREAT RAVELEY INTERNAL DRAINAGE BOARD

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2022, that:

	Agreed		Yes means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

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

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

12/05/22

and recorded as minute reference:

B.1350

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

Chairman

Clerk

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Section 2 – Accounting Statements 2021/22 for

RAMSEY UPWOOD & GREAT RAVELEY INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	221,277	246,472	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	68,303	68,602	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	8,128	6,639	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	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	51,236	70,845	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	246,472	250,868	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	240,435	239,875	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	1,770,000	1,770,000	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	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
			The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

Date

17th APRIL 2022

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

12/05/22

as recorded in minute reference:

B.1352

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

Section 3 – External Auditor Report and Certificate 2021/22

In respect of **RAMSEY, UPWOOD AND GREAT RAVELEY INTERNAL DRAINAGE BOARD – DB0080**

1 Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor report 2021/22

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.

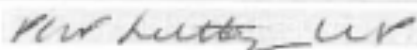
3 External auditor certificate 2021/22

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 2022.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

14/09/2022

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN02. The AGN is available from the NAO website (www.nao.org.uk)

BB/MM053
11 October 2022

Messrs. D Thomas, R Hill and S Ablett
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 2021-2022

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 2022, 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. Asset Valuations and Insurances

It is noted that, whilst a large proportion of boards took the option to revalue for insurance purposes their pumping station and residential assets during recent years, there are still 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. Should a pumping station or residential property require a complete rebuild following an unforeseen catastrophic event, current valuations may no longer be appropriate given today's prices which may lead to a shortfall in funds which have to be met by surplus funds.

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. This is especially important given the significant increase in material and labour costs seen in recent times as a result of rising inflation and global material shortages. However we are pleased to note that boards are being asked whether they wish for insurance to be index linked going forward and would strong suggest that all boards agree to this proposal.

PARTNERS

John D. Green FCA
Christopher D. Rogers FCA
Andrew P. Roberts FCA

Carl G. C. Payer FCA
Barbara Parkinson CTS
Andrew R. Reed FCA

Tina J. Ryan FCA
Kathryn Day CCA
Amanda J. Horsman FCA

David M. P. Paves FCA
Jonathan P. Paves FCA
Nicholas D. Paves FCA

ASSOCIATES

Richard A. Huxford CTS
Stephen D. Huxford CCA
Ben Smith FCA

Kevin J. Roney FCA
Matthew R. Widdow CCA
Mike Widdow CTS

PRACTICE MANAGER

Joan S. Poulton

Whitings LLP is a limited liability partnership registered in England and Wales, number 02439008. The above-named partners and Mr David Capstick are the members of Whitings LLP. The registered office is: Greenway House, Greenway Court, Summer Way, Bury St Edmunds, Suffolk, IP22 5LY. Registered for overseas work in the UK, registered for foreign direct investment business activity, and licensed to carry out the reserved legal activity of non-contentious probate in England and Wales by the Institute of Chartered Accountants in England and Wales.

BURY ST EDMUNDS | ELY | KING'S LYNN | MARCH | WHILDENHALL | PETERSBOROUGH | RANBY | ST IVES | ST NEOTS | WISBECH

1. Asset Valuations and Insurances - Continued

Client comment:

While we have put it to Boards to review pumping station valuations for insurance purposes, as separate statutory authorities it is up to each Board to review and approve what they consider to be an appropriate valuation and your point concerning possible under-insured amounts having to be funded directly by the Board following an event has been highlighted previously. A number of Boards have previously approved to index link valuations and we will be asking all Boards to consider this during the 2023 meetings, along with consideration of current valuations. This is an area already programmed to be reviewed every five years and hopefully with indexing we may not require such individual valuations going forward.

2. Employee Benefits - Vehicle Usage

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' vehicles 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. The Court of Appeal ruled in favour of HMRC and, as a result HMRC are now reminding employers of the importance to ensure that they have classified their vehicles correctly and as a result we would advise that this matter is kept under review both now and into the future to mitigate the risk of an unexpected tax bill arising. We would advise that this is considered across all boards going forward if this is not being taken into account already.

Client comment:

We are aware of the case and potential implications to employees of classification of vehicles. Generally, we do not make changes concerning additional passenger/load capabilities to that of the original manufacturer's specification, which are relied upon alongside the HMRC guidance when designating vehicles for taxation/benefits in kind.

3. 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 and ideally the rationale being documented in the accounts pack provided to us as part of the internal audit

We would also recommend that any such old debts or provisions (apart 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 accounting procedures, provisions/balances are looked at on an individual basis and decisions made on relevance as to retain or to write back.

4. 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.

The budgets that have been set for 2022/23 year may need to be increased throughout the year due to the significant cost increases that are currently well publicised in the media, most notably in relation to the cost of gas and electricity as a result of the ongoing conflict between Russia and Ukraine.

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.

5. Surplus Funds

It is noted a number of IDB's hold significant cash reserves, with inflation now being at a 40 year high, all IDB's need to consider investing their surplus funds, in order to achieve greater return on public funds and to ensure value for money principles are observed and cash asset values are not eroded overtime. We appreciate that in recent years interest rates would have made such an exercise unfruitful when taking into account the associated admin cost involved in such an undertaking. However, with the Bank of England now increasing interest rates to combat rising inflation in the UK, we would advise that this is now an opportune time to conduct such an exercise.

Client comment:

We have previously made arrangements with our bankers concerning the costs for the provision of banking services and interest which when added together more than covered the costs associated with monthly/quarterly administration costs in transferring funds. As mentioned, interest rates in recent years have been negligible and as responsible public authorities we need to maintain caution as to where funds may be deposited - the general principle of the higher the reward the higher the risk applies. During this period we did re-negotiate our banking arrangements and maintained the cost benefit in relation to the provision of banking services. Although it is correct that the Bank of England is increasing interest rates to combat inflation, rates will not match/keep pace with (current) inflation and with the current spiralling fuel costs we also need to ensure Boards have sufficient liquidity to meet ongoing operational expenditure. We have planned meetings with our bankers when this will be discussed further as well as looking at possible alternative places for longer term investments.

6. Rental of Land

It was previously noted that some IDB's were renting out land to tenants for less than market value and that this should be reviewed to ensure value for money principles were being applied.

We are happy to note that some IDB's have increased the rental values of land to market rates, although there are still some IDB's where the rental value is significantly below market value and we advise that the market values are increased for these boards to ensure value for money principles are applied going forwards.

Client comment:

Boards which have land holding for rent generally review rents in accordance with tenancy agreements and use local land agents for guidance. A number of Boards have small holdings of land which are let at reasonable rates with a view to keep the land tidy and in good order as they are not necessarily commercially viable. A number of Boards have slump land, which cannot be considered the same as general agricultural land for rental purposes. All Boards look to get the best rents available, but these are relevant to the size and type of land being let.

Specific Points

Conington & Holme IDB

We note that the pumping station owned by the board is insured at less than the latest revaluation amount, see below;

Insured value	610,000
Latest revaluation	685,630
Underinsured	75,630

We understand that the board took the conscious decision not to uplift the insurance value in line with the revaluation figure suggested by the engineer. As already highlighted above, should any significant event occur, such as a major fire, resulting in the need to reinstate the asset in full, the board run the risk of the shortfall which would require the use of surplus balances to cover the resulting deficit in funds. We would therefore strongly recommend that the board consider increasing the insured value to the revaluation figure.

Client comment:

Although as previously mentioned these points will be raised as agenda items your comments and recommendations will also be considered when reviewing the internal audit report.

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.

Waldersey IDB - Debtor	25,936.95
Hundred of Wisbech IDB - Creditor	25,500
Difference	436.95

We are pleased to note that this difference is insignificant for the current year. The difference arises due to the accounts of Hundred of Wisbech IDB being completed before Waldersey IDB, leading to a provision being required in the former's books in the absence of more accurate information being 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.

Client comment:

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 both Boards.

There are no current plans to change meeting dates so as one set of accounts is finalised before the other there is likely to remain creditor/debtor position in both sets of accounts although now that all older balances have been cleared, any in-year balance should be cleared, generally a year in arrears.

March East IDB

During our review it was noted that the onsite pumping station attendant's payments were not authorised during the year, the amounts charged by the attendant are similar to the rental costs charged to the individual for occupying residential property owned by the district. We understand that this arrangement has been agreed at board level to ensure that the individual is not financially penalised in carrying out their duties for the board. However, this treatment appears to be at odds with the amount charged being disproportionate when compared to other IDB's that we have audited. We would advise that these amounts most certainly should be authorised to ensure adequate controls are maintained over the purchase function and we would also question how HMRC would interpret the arrangement should they carry out any follow up review in the future.

Client comment:

Following a review in the previous financial year residential property rent was re-assessed in-line with current guidance from HMRC. At the same time the value of the attendant's services was re-appraised. These reviews were approved by the Board. There were no changes proposed for 2022 so the original resolution remained unchanged. However, we agree with your comments and both areas will be considered annually as separate agenda items.

March Sixth DDC

During the course of our audit we noted that the 2021/22 public rights notice had not been published on the website, we are pleased to note that following notification of this fact the notice was promptly uploaded. We are satisfied that this is an isolated incident but would remind all boards of their obligation to comply with the requirements in this area and to ensure that all relevant documents are published in a timely manner.

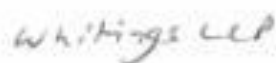
Client comment:

Every effort is made to update the relevant pages of all authorities in an efficient and timely manner and in accordance with the regulations. It should be noted that as well as display on the website, notices are also displayed in paper format within the District.

Your comment is noted and procedures will be amended concerning this for the future.

We 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. We trust that the engagement team have not caused significant disruption during the execution of their procedures.

Yours sincerely,

A handwritten signature in cursive script that reads "Whittings LLP".

Whittings LLP



Annual Report for the year ended 31 March 2022

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 31 October 2022 a copy must be provided to:

- Department for Environment, Food and Rural Affairs, Flood and Coastal Erosion Risk Management Division, Floor 3, Seacole, 2 Marsham Street, London SW1P 4DF via flood.reports@defra.gov.uk
- National Flood and Coastal Risk Manager (Strategic Delivery), The Environment Agency, Horizon House, Deanery Road, Bristol, BS1 5AH via james.addicott@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 £.

RAMSEY UPWOOD & GREAT RAVELEY INTERNAL DRAINAGE BOARD

Section A – Financial information

Preliminary information on special levies issued by the Board for 2022-23

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 2022-23 (forecast)	
Name of local authority	2022-23 forecast £
1. HUNTINGDONSHIRE DISTRICT COUNCIL	35,644
2.	
3.	
4.	
5.	
6.	
7.	
8.	
Total	35,644

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2022

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 2022 £
INCOME		
1. Drainage Rates		34,836
2. Special Levies		33,766
3. Higher Land Water Contributions from the Environment Agency		6,425
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		12
10. Rents and Acknowledgements		0
11. Other Income		202
Total income		75,241
EXPENDITURE		
12. New Works and Improvement Works		30,295
13. Total precept to the Environment Agency		5,229
14. Watercourse maintenance		12,483
15. Pumping Stations, Sluices and Water level control structures		14,464
16. Administration		7,770
17. PSCAs		0
18. Rechargeable Works		0
19. Finance Charges		0
20. SSSIs		0
21. IDB Biodiversity and conservation (other than item 20 expenditure)		400
22. Other Expenditure		204
Total expenditure		70,845

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		0
Net Operating Surplus/(Deficit) for the year		4,396
24. Developers Funds income not applied in year		3,679
25. Grant income not applied in year		0

Notes:

11. Include all other income, such as absorption account surpluses (for example plant and labour absorption accounts).
12. State the gross cost of undertaking minor capital works that have not been capitalised and the annual depreciation charges of all major schemes that have been capitalised. You should also include a fair proportion of the support costs directly associated with delivery of the schemes.
13. State the total precept demanded for the year as properly issued by the Environment Agency, in accordance with section 141 of the Water Resources Act 1991. Providing that the precept has been properly issued as before stated it should always be included here, even when the Board has appealed against the amount of contribution, in accordance with section 140 of the Water Resources Act 1991. Where the Board knows with certainty the outcome of any such appeal, it should also include the appropriate accrual/prepayment.
14. State all costs associated with the maintenance of watercourses, meaning work associated with open channels, pipelines, culverts, bridges, etc. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with delivery of the maintenance programme.
15. State all costs associated with maintaining and operating the pumping stations, sluices and water level control structures. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with maintaining and operating the pumping stations, sluices and water level control structures.
16. Include the cost of non-technical staff only, office accommodation, annual depreciation of office equipment that has been capitalised, minor office equipment that has not been capitalised, postages, telecoms', stationery, printing, advertising, auditing of accounts, general insurances and all other costs associated with supporting the organisation. Please note that this does not include support costs, which are directly associated with the delivery of front line services.
17. State all costs associated with the PSCA
18. State all costs associated with undertaking work for third parties. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with undertaking the rechargeable work.
19. Include the cost of servicing any borrowing, in terms of bank/loan/hire purchase interest payable.
20. State all costs associated with undertaking works – capital or maintenance – specifically for helping to achieve favourable condition on Sites of Special Scientific Interest (SSSIs). In most cases, these costs will be incurred in implementing actions set out in SSSI Water Level Management Plans or SSSI River Restoration Plans.
21. State all costs associated with undertaking works – capital or maintenance – that are likely intended to help conserve biodiversity (other than works on SSSIs). These costs are likely to be incurred in implementing actions set out in an IDB's Biodiversity Action Plan or other conservation actions on non-designated sites.
22. Include all other expenditure, such as a provision for bad/doubtful debts, write-offs, and absorption account deficits (for example plant and labour absorption accounts).
23. For the disposal of assets, state the difference between any proceeds from the sale/disposal of the asset and the cost of the asset less accumulated depreciation.
24. Total balance of developer fund year end.
25. Unspent grant at year end.

Section B –IDB Reporting

Policy Delivery Statement

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

Is an up to date statement in place and copy (or weblink)

provided to Defra, and EA? Yes ☒ No ☐

Biodiversity

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

If "yes" is the Biodiversity Action Plan available on your

website? Yes ☒ No ☐

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

2022

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

When was biodiversity last discussed at a Board meeting (date)?.....

12/05/2022

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

SSSI water level management plans

Please indicate whether your Board is responsible for any SSSI water level management plans?.....

Yes ☐ No ☒

If so, which ones:

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

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

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

Access to environmental expertise

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

Appropriately skilled Board Members (e.g. Board member from an Environmental Body/Authority)

☐

Co-opted members

☐

Directly employed staff

☒

Contracted persons or consultants

☐

Environmental Partners/NGOs

☐

Other (please describe)

☐

Asset Management

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

ADIS

☐

Paper Records

☒

Other Electronic System

☒

Has your Board continued to undertake visual inspections and update asset databases on an annual basis?

Yes ☒

No ☐

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

27.3

How many pumping stations does the Board operate?

3

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

2.23 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) ☐

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?	14
Seats available to appointed members under the Land Drainage Act 1991.	12
Number of elected members on the board at year end.	12
Number of appointed members on the board at year end.	2
Mean average number of elected members in attendance at each board meeting over the last financial year.	6
Mean average number of appointed members in attendance at each board meeting over the last financial year.	2

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?
 2.57%

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

RAMSEY UPWOOD & GREAT RAVELEY INTERNAL DRAINAGE BOARD

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

Signature



Date

12/01/2022

Name in BLOCK LETTERS

MISS SAMANTHA ABLETT

Designation

ASSISTANT TREASURER

Email address

sam.ablett@middlelevel.gov.uk

RAMSEY UPWOOD AND GREAT RAVELEY INTERNAL DRAINAGE BOARD
BUDGET MONITORING 2022/2023

Page ref.

	<u>Approved budget</u> <u>2022/2023</u> £	<u>Actual to</u> <u>30/11/2022</u> £	<u>Forecast to</u> <u>31/03/2023</u> £	<u>Remarks</u>	
1 Rates and Insurances	1,400	1,171	1,300	A - Includes provision for: Replace Upwood Common wet well bolts	5,000
2 Repairs and renewals	10,300 ^A	3,281 ^B	6,000	B - Includes for: Inspection/monitoring - New Fen p/s Replace Upwood Common wet well bolts	1,025 405
3 Fuel	10,000 ^C	2,610	10,500	C - Provision based on 5 year average plus 50% for new contract rates	
4 Drainworks (including District Officer's fee)	18,100 ^D	10,804	21,500 ^E	D - Includes for :- Flail mowing Slubbing	6,000 6,000 12,000
5 Administration charge, Health and Safety contract, Audit fee, printing, stationery, advertising, Association of Drainage Authorities subscriptions etc	8,300	3,067	8,300	E - Includes for :- Flail mowing & tree cutting Slubbing	5,460 8,000 13,460
6 Environment Agency Precept	5,333	5,333	5,333		
7 Plant refurbishment funding	30,189 ^F	20,126	30,189 ^F	F - Future works at pumping stations	
	83,622	46,393	83,122	G - Includes for: Average highland water claim receipt Future works fund - Upwood Common works	5,000
LESS Government grant, Deposit Accounts interest etc	11,688 ^G	8,905	9,103 ^H	H - Includes for: Full highland water claim receipt Future works fund - Upwood Common works	405
	71,934	37,487	74,019		

Estimated General Fund

Open balance	175,428	175,428	175,428
Rates raised	71,934	64,311	72,059
Net expenditure	71,934	37,487	74,019
transfer of surplus		0	
Close balance	175,428	202,251	173,468

Does not include provision for replacement of Green Dyke pumping station

Does not include for possible subsidence works at New Fen pumping station