CONINGTON AND HOLME INTERNAL DRAINAGE BOARD

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31st May 2023

PLEASE NOTE CHANGE OF DATE

Dear Board Members

Meeting of the Board
8th June 2023

I enclose the Agenda for the Meeting of the Board to be hosted at the Admiral Wells Inn, Holme at 7pm on Thursday 8th June 2023.

A Buffet will be provided at the beginning of the Meeting.

To avoid paying for food that is not required please confirm in advance that you **WILL BE STAYING** for the meal.

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

Yours truly

P BURROWS

Clerk to the Board

To the Chairman and the Members of the Conington and Holme 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 Meetings of the Board held on the 22nd June 2022 & 7th July 2022.

   (Copy pages 14 - 28)

4. Matters arising from the Minutes

5. Vacancy in Membership

   To consider filling of the vacancy in the membership of the Board in Area 2, to consider the proposal by Brown & Co.

6. Appointment of District Officer

   To appoint the District Officer.

7. Election of Board Members

   The Clerk will report that as the number of candidates for membership did not exceed the number of persons to be elected (8), the following candidates were elected as Members of the Board for a period of three years from 1st November 2022, viz:-

   Area 1:

   Gregory Bliss Esq   Ralph Elmore Esq   Timothy West Esq   Ms Amelia Glanville

   Area 2:

   David Elmore Esq   John Racey Esq (C & DO)   Toby Simpson Esq

8. Bank Mandate and National Savings & Investments

i) The Clerk will request authorisation to add the Chief Executive to the Barclays bank signatories if necessary.

ii) The Clerk will report that it is necessary to update the signatories on National Savings & Investments.

9. Member Training Update

The Clerk to report on the training undertaken by Members in the past year.

10. East Coast Main Line Level Crossing Closure Programme

Further to minute B.1094, the Clerk to report.

11. Catchwater Drain, upstream of Cooks Lane

Further to minute B.1095, the Clerk to report.

12. Inspection - Conington Pumping Station

Further to minute B.1096, the Chairman to report.

13. Clerk's Report

i) 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 contract 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.

ii) 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) Annual Flood & Water Conference 2023

Invitation to ADA Flood & Water Conference 2023
Tuesday 21 November 2023 | 11:00 – 17:00 | One Great George Street, London, SW1P 3AA

ADA is delighted to invite you to join them for the ADA Flood & Water Conference on Tuesday 21 November 2023, as the conference returns to the magnificent venue of One Great George Street, Westminster, London. ADA will bring together a leading line-up of prominent political, policy, and technical speakers from across the United Kingdom to discuss key policy topics of the moment during the main conference session.

Following feedback from members, the format of this year's Conference has been developed to:
• maximise the time available for networking between delegates and suppliers to the sector,
• invite a greater variety of guest speakers, and
• provide more convenient timing for those travelling to and from London.

The Conference will open at 11.00 for networking with delegates and an expanded Exhibition of ADA's Associate Members in the Great Hall. A buffet lunch will be served from 12.00 before the conference presentations commence at 13.20 in the Thomas Telford Theatre. The Conference will close at 17.00.
Discussion forum
A discussion forum will form part of the day where delegates will be able to pose topical questions to the speakers/panellists via the conference chair. ADA wish to receive delegates questions in advance, which can be submitted as part of the ticket booking process on Eventbrite. Their aim is to consolidating key subjects for discussion and questioning and to maximise the value of this session.

Book your place
ADA has launched bookings for this year's conference early to give everyone plenty of advance notice of the revised date of Tuesday 21 November 2023 to make travel arrangements. They invite you to secure your place now via Eventbrite, via the link below. Tickets are non-refundable but can be transferred.

ADA Flood & Water Conference 2023 Tickets, Tue 21 Nov 2023 at 11:00 | Eventbrite

c) Meeting of the River Great Ouse Branch

The Annual Conference of the River Great Ouse ADA Branch was held on Tuesday 7th March 2023

Morning workshops were re-introduced for the first time since the COVID-19 outbreak and members who attended took part in an excellent discussion focussed on three topic areas; Fens2100; Water Resources East and Climate Change. Steven Trewhella (consultant to the EA on Fens2100) and Daniel Johns (Chief Exec, WRE) took away a wide range of ideas centred around how the two topics were connected by the work of IDBs.

Within the AGM, Marc Heading was re-appointed as Chairman and Doug McMurdo as Vice Chair with approval that the secretariat of the branch be transitioned from the Middle Level Commissioners to the Bedford Group of IDBs over the coming months. Ian Moodie (Technical Manager, ADA) gave an overview of ADA's activities, including their important inputs on behalf of IDBs into the long-awaited implementation of schedule 3 of the Floods & Water Management Act. Tom Pickover introduced himself ahead of starting as Operations Manager at the Environment Agency (covering the lower Great Ouse catchment) and was joined by Darren Trumper who between them gave an overview of Environment Agency flood management activities and budgets.

iii) **Water Resources East (WRE)**

Further to minute B.1097 (x), the Clerk will report that the requested contribution from this Board for 2023/2024 financial year is expected to once again be £125. Contributions from drainage boards within the East of England secure a direct stake in WRE and help to ensure their needs and opinions are taken into account.

iv) National Drainage Show & Floodex 2023

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

v) Changes to Electricity Supply Contracts

The Clerk will report that Boards have encountered problems with the operation of the electricity contract by Anglia Farmers over the years. Following various meetings with them it appeared some of these problems were being addressed and the service appeared to be improving this, however, was short lived. Over the past 2 years there has again been a significant deterioration in both the quality of service and lack of account management received from Anglia Farmers.

During the summer the Middle Level Commissioners were approached by Green Energy Advice Bureau (GEAB), one of the UK's leading energy companies and buying group, whose portfolio includes numerous companies with over 200 million kwh tendered per annum. They have experience working with an estimated 60 Internal Drainage Boards, which include locally the Ely Group of Internal Drainage Boards and Downham Market Group of Internal Drainage Boards. We accordingly contacted Jean Heading of the Ely Group of Internal Drainage to enquire of the service provided by GEAB and she has confirmed she is far happier with the service received from them compared to that from Anglia Farmers and since has signed a 5-year fixed rate contract with GEAB from 1st April 2022.

A report was presented to the Middle Level Commissioners at their Board meeting on 3rd November 2022 and due to the ongoing poor performance of Anglia Farmers, together with the positive feedback given by Jean Heading of the Ely Group, the Commissioners' resolved to consider moving to alternative arrangements. The Executive Committee were delegated the final decision and having considered a report on the options and subsequently confirmed their agreement that a move would be appropriate in the circumstances.

The Clerk will report this was considered a positive move and recommended the Board also move to this alternative arrangement.

The Clerk will report that this Board's Chairman had subsequently agreed for the Board to serve notice to Anglia Farmers and for Green Energy Advice Bureau to handle the energy procurement process and management of the electricity contract.

The Clerk will advise that the Middle Level Commissioners and its administered Boards have entered into a fixed rate energy supply with Corona Energy for an 18-month period from1st April 2023.

The Board are asked to approve the Chairmans actions.

vi) <u>Insurance</u>

Historically the number of insurance companies willing to quote for the insurance requirements of the Middle Level Commissioners and administered Boards is limited.

Our insurance portfolio is complex and includes a range of policies that includes Commercial Combined (largest component), Motor Fleet, Engineering & Construction, Terrorism, Management Liability, Marine Craft and Professional Indemnity.

The overall cost of our insurance portfolio for 2023/24 will be £192,275 (£152,373 in 2022/23) a 26% increase, although increases will differ Board by Board depending on their individual insurance needs.

Key factors and changes are highlighted below:

- For Commercial Combined insurance, 2022/23 was the last year in our previous five-year agreement with AXA which included a 7% price reduction woven into the deal. For 2023/24 Towergate, our brokers, approached several companies and all bar AXA were not willing to quote given the size and complexity of our portfolio. Independently we also approached the NFU who declined to quote for the same reason.
- There has been an increase in fleet, property and marine assets included within our cover.
- In view of rising inflation most Boards agreed to index link their insured sums from 1st April 2023. AXA have increased insured sums by 15%, which has resulted in an increase within the overall premium.
- AXA have offered a 2-year stability deal, where any premium increases, subject to claims not exceeding 50% of the written premium, will be capped for 2024/25 at 2.5%. This excludes any increases in sums insured.

- AXA will not extend the stability deal as they plan a review of their whole IDB scheme in 2025.
- Commercial combined policy excess has increased from £350 to £2,500. None of our four 2022/23 claim values were above this new excess.
- Excesses are dictated by AXA's overall scheme for all IDBs and this is apparently now standard and has been imposed due to the number of lower value claims across the whole IDB industry. As other IDB/IDB Groups come out of their previous agreement with AXA the above will apply.

  For future years Boards ought to consider index linking their valuations of properties and pumping stations every 3-5 years rather than annually, to mitigate annual premium increases and balancing having suitable cover without being over-insured.

  It should also be noted that personal accident and sickness cover only covers employees or members up to 80 years of age. Boards may need to consider the implications of this.

vii) Delegation of signatory on consents

The Board is asked to note that under the Board's scheme of delegation, the Chief Executive has delegated the authority to sign consent on behalf of the Board to the Chief Engineer. As well as the Chief Engineer being better placed to technically assure individual consents, this will enable the them to effectively take ownership over the whole planning and consenting service. This also creates a mechanism for escalation in case of any issues or complaints.

vii) Service Delivery Frameworks

The Board are asked to resolve that the Clerk, on their behalf, be authorised to enter into user and/or access agreements for public sector delivery frameworks (For example, Environment Agency Delivery Frameworks and SCAPE). This will open up access to the fees, terms and conditions of these Frameworks so our Consulting Engineers can compare and choose the most suitable procurement route for delivery of the Boards future needs. This does not tie the Board to using any Framework they then have a user/access agreement with, and Frameworks are not the only procurement route for delivery that will be considered. Having this resolution from all the Boards we administer is key if we are to package work across Boards to exploit economies of scale and become more efficient and effective in the delivery of services.

ix) Local Government Support - Special Levies

Thanks to lobbying by the Association of Drainage Authorities and Local Authorities, the Department of Levelling Up, Housing & Communities announced an additional financial support package totalling £3m for 2023/24 to support the 15 Local Authorities most impacted by increases in special levies from Internal Drainage Boards driven by unprecedented increases in energy costs. We provided ADA with information to support this case and Fenland District Council have secured £177,281 and King's Lynn & West Norfolk Borough Council £205,451. The Ministerial Statement is available here. Disappointingly it is explicit that this is a one-off exceptional payment and clear that the government will not provide additional grant to Local Authorities to cover special levies on an ongoing basis.

14. Consulting Engineers’ Report, including planning and consenting matters

a) To consider the Report of the Consulting Engineers.

(Enc 1)

b) To consider the Supplementary Report Improving Capital Delivery

(Copy Pages 29 - 31)

15. Capital Improvement Programme

To review and approve the Board’s future capital improvement programme and loan funding.

(Copy pages 32 - 35)

16. Environment Officer’s Report

The Clerk to refer to the Environment Officer’s Report.

(Copy pages 36 - 43)

17. Report on maintenance work in the District

a) Gravity Area

To consider maintenance requirements for 2023/2024.

b) Pumped Area

To consider maintenance requirements for 2023/2024.

c) To consider flail mowing requirements in 2023/2024.

18. State-aided Schemes

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

19. Environment Agency – Precept

The Clerk will report that at the Anglian (Great Ouse) Regional Flood & Coastal Committee (RFCC) determined that there were exceptional circumstances to consider on the agreed 2% increase on the precepts on Internal Drainage Boards. The Committee voted for an additional 1% increase (reflecting exceptional circumstances) above the agreed 2% for the year ending 31st March 2024 – total of a 3% increase on the level of precept on Internal Drainage Boards for the year ending 31st March 2024.

The precept for 2022/2023 was £2,142.

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

The Clerk will report that following his submission of claims for contributions the gross sum of £664.38 (£1,436.84 less £772.46 received on account) (inclusive of supervision) has been received from the Environment Agency for the financial year 2021/2022 based on the Board's actual expenditure on maintenance work for that financial year and the sum of £2,674.64 in respect of 80% of the Board's estimated expenditure for the financial year 2022/2023.

21. Association of Drainage Authorities
Subscriptions

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

22. Contravention of Byelaws – 1 Brookside Cottage, Pingle Bank

Further to minute B.1108, The Clerk to report.

23. Health and Safety

Further to minute B.1109, the Chair will report and will refer to the report received from Cope Safety Management following their visit to the District on the 25th January 2023.

(Copy pages 44 - 46)

24. 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 47 - 51)

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

(Copy pages 52 - 61)

25. Appointment of Internal Auditor

The clerk to report that following the conclusion of tendering Whitings LLP have been appointed as internal auditor for a five-year period commencing 1st April 2023 (financial years 2023/24 to 2027/28).

(Copy pages 62 - 75)

26. Defra IDB1 Returns

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

(Copy pages 76 - 85)

27. Budgeting

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

(Copy pages 86 - 87)

28. Review of Internal Controls

To consider the system of Internal Controls and appointment of Internal Auditor.

29. Risk Management Assessment

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

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

(Copy page 88)

30. Transparency Code for Smaller Authorities

The Clerk to report.

31. Exercise of Public Rights

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

32. Annual Governance Statement – 2022/2023

To review and complete the Annual Governance Statement.

(Copy page 89)

33. Payments 2022/2023

The Clerk to report on payments made during the financial year 2021/2022 & 2022/2023

(Schedule pages 90 - 91)

34. Annual Accounts of the Board - 2022/2023

To consider the Annual Accounts and bank reconciliation for the year ended on the 31st March 2023 and the completion of Section 2 of the Annual Return as required in the Audit Regulations.

(Copy pages 92 - 99)

35. Expenditure estimates and special levy and drainage rate requirements 2023/2024

To consider estimates of revenue expenditure and levy and rate requirements in respect of the financial year 2023/2024.

(Copy pages 100 - 103)

36. Date of next Meeting

37. Any other business

CONINGTON & HOLME INTERNAL DRAINAGE BOARD

At a Virtual Meeting of the Members of the Conington and Holme Internal Drainage Board on Wednesday 22nd June 2022

PRESENT

J Racey Esq (Chairman)
T Simpson Esq
R Elmore Esq
D R Elmore Esq
T R West Esq

Miss McShane (Assistant Clerk to the Board).

Apologies for absence

Apologies for absence were received from Councillor T Alban, G P Bliss Esq and Ms A Glanville.

Special Meeting

With the Chairman's approval and due to work related time constraints for a high number of Board members the original meeting agenda for the annual Board meeting was divided into two parts. This meeting was held virtually to consider only agenda items: Annual Governance Statement – 2021/2022 &_Annual Accounts of the Board - 2021/2022. A further face to face meeting was to be arranged when time permitted members to fully consider the remaining agenda items. Hence on this occasion there are two sets of minutes for the original agenda produced.

B.1085 Annual Governance Statement – 2021/2022

Members 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.1086 Annual Accounts of the Board – 2021/2022

Members 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 Annual Return, on behalf of the Board, for the financial year ending 31st March 2022.

B.1087 Date of next Meeting

Thursday 7th July 2022

CONINGTON AND HOLME INTERNAL DRAINAGE BOARD

At a Meeting of the Conington and Holme Internal Drainage Board
held at the Admiral Wells Inn, Holme on Thursday 7th July 2022

PRESENT

J Racey Esq (Chairman) R Elmore Esq
T Simpson Esq D R Elmore Esq
T R West Esq

Miss McShane (Assistant Clerk to the Board) was in attendance.

Apologies for absence

Apologies for absence were received from Councillor T Alban, G P Bliss Esq and Ms A Glanville.

The Chairman referred to an email received form Councillor Alban, asking if the Board had considered having an evening meeting as this would enable him to attend meetings. The Board considered this request and agreed to hold future meetings of the Board at 7.30pm .

RESOLVED

That future meeting of the Board be held at 7.30pm at the Admiral Wells Inn, with sandwiches and refreshments to be provided at 7pm before the meeting.

B.1088 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.

B.1089 Confirmation of Minutes

RESOLVED

That the Minutes of the Meeting of the Board held on the 8h June 2021 have been recorded correctly and that they be confirmed and signed.

B.1090 Vacancy in Membership

The Board Discussed the vacancy in membership of Area 2 created by the resignation of Mr P J Davies. The Board considered it would be appropriate to request a representative from Century Farms to join to Board. An approach would be made to Century Farms and details of the any potential representative would be passed to the Clerk.

B.1091 Appointment of District Officer

The resignation of Pater Davies had created a vacancy in the post of District Officer. As the Chairman carries out the duties of Pumping Attendant, it was agreed that he should be appointed as the District Officer for the ensuing year.

The Chairman agreed to monitor the time spent on District Officer duties in order that the Board could consider an honorarium payment at the next meeting.

B.1092 Election of Board Members

Miss McShane reported that the term of office of the Members of the Board will expire on the 31st October 2022 and will submit the proposed register of electors which is applicable to the 2022 election.

B.1093 Great Fen Project

Further to minute B.1055, Miss McShane reported that a letter had been sent to the Great Fen Project to enquire if Fox Hollies and Rhododendrons had been deliberately cleared, but no reply had yet been received.

B.1094 East Coast Main Line Level Crossing Closure Programme

Further to minute B.1056, the Chairman reported that although some works had been carried out by Network Rail, not all of the work had been completed, and it was his understanding that a key coded entry gate was to be installed, and that the Chairman needed to be provided with the code for access. This would allow him entry to the weedscreen for maintenance but would prevent access to the mainline.

RESOLVED

That the Engineer take this matter up with network Rail and establish what further works they intended to carry out at this location.

B.1095 Catchwater Drain, upstream of Cooks Lane

Further to minute B.1058, The Chairman reported that the works needed, had been completed by Middle Level Commissioners. David Elmore reported that waterflows were washing the bottom of the drain away at Conington Bridge where it crosses under the A1 (just East of the A1), and asked if Middle Level Commissioners could carry out an inspection at this location.

RESOLVED

That Jon Fenn be asked to meet with David Elmore on site.

B.1096 Inspection – Conington Pumping Station

Further to minute B.1059, the Chairman reported that David Bantoft had carried out an inspection of the Pumping Station and that his report was still awaited. Depending on the contents of the report, it may be necessary to convene another meeting of the Board, Peter Davies and David Bantoft should also be invited to attend this meeting if it goes ahead.

B.1097 Clerk's Report

The Clerk advised:-

i) COVID-19 Actions

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

ii) Middle Level Commissioners and Administered Boards Chairs Meeting

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

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

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

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

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

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

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

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

iii) Association of Drainage Authorities

a) Annual Conference

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

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

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

Topics covered included the challenges of climate change and the need to step up to the plate in delivering on the aim to achieve a net zero target as soon as possible, the importance of partnership working and the importance of agriculture in feeding the nation. The latter included the need to better educate the population, who clearly desire to move forward on delivering climate change and ecological objectives, but do not fully appreciate the role of agriculture, its real impacts or even properly understood where and how food is sourced. One example given that challenged a common assumption that agriculture was bad for the environment was that recent monitoring of CO^2 release had shown that a well irrigated peat field of onions released less CO^2 than adjacent dry grassland.

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

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

b) Annual Conference

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

c) Meeting of the River Great Ouse Branch

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

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

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

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

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

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

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

d) Updating IDB Byelaws

Further to minute B.989, ADA have advised that there was an error in the Model Byelaws relating to a Penalty Notice which referred to s37 of the Criminal Justice Act 1982, which was actually repealed on the 1.12.2020 by the Sentencing Act 2020. Consequently, Defra has amended the Penalty Notice attached to the byelaws to include the correct reference. This Penalty Notice is not part of the Byelaws and, as such, is a simple correction. There is no requirement either to readvertise, or seek Defra approval and the version now uploaded to the website is the corrected one.

iv) Environment Act

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

v) Smart Level System/District Wide Telemetry Bid

Further to minute B.1060 (vi), Miss McShane reported that an order has been placed for installation of telemetry at the Board's pumping station and the cost to the Board after grant including supply installation, configuration and five years of data and hosting will be a little less than £2.5K. Installation and commissioning should be completed by the end of the summer.

vi) 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.

vii) Planning and Consenting Fees

Proposed changes to planning and consenting service supply charging.

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

1. The current arrangements for charging for Technical Services advice and support, for planning and consenting matters, is based upon a direct cost recovery arrangement. To achieve this all time spent on every item of work undertaken has to be logged and recorded in detail. This information is then pulled together and invoices prepared and checked before being passed to the Board Chairs for sign-off. This requires a considerable amount of time and effort and this time is of course included in the eventual fees paid. It is considered that a more efficient model would be to mirror the one used for charging for Clerking services which is based upon a lump

sum annual fee. This has a number of advantages. It reduces internal workload which in turn releases time to carry out productive work. It also allows Boards to budget for the fees knowing at the time of rate setting what the annual fees will be.

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

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

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

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

   To ensure that the Board is consulted on the most important matters it is proposed that when it is wished for a matter to be raised within the Board report then a request from the Chair can be made and a detailed report would follow. This would normally be the case where significant costs might be associated with enforcement, including perhaps incurring legal fees or where an unusually large or significant development is proposed.
   Should the above change be agreed to, then going forward the Engineer's report will provide a list of all planning applications of interest to the Board and consents applied for/approved but unless requested by the Chair no detail will be provided.

<u>RESOLVED</u>

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

ii) 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.

viii) 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.

ix) Fens Biosphere

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

x) 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.

RESOLVED

The Board approved the payment of £125 for membership of WRE.

xi) National Drainage Show & Floodex 2022

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

B.1098 Remedial Works – Glatton Hall bridge Owner's discussions

The Chairman reported that he had been consulted by the owner of the property adjacent to Glatton Hall Bridge and the Parish Council. This is a Board drain, however, because of the tree planting that has occurred on both sides of the drain, it was impossible for the Board to carry out any maintenance of the drain at this location. If works were required, the owners would have to remove these established trees. Having carried out an inspection, there appeared to be no breach of the bank and it was considered that even if the drain at this location was cleared, it would not get the water into the catchwater drain any quicker.

RESOLVED

That the Engineer write to the Parish Council and the owner of the property to explain the difficulties with access due to tree planting along the drain.

B.1099 Investigation of Options with regard to the Board's pumping station

The Chairman reported that a decision on this matter would be deferred until the Electrical Engineers report is sent to the Chairman and that a further meeting of the Board would be convened if required.

B.1100 Consulting Engineers' Report, including planning and consenting matters

The Board considered the Report of the Consulting Engineers.

The Right to Connect

Following a discussion on this matter, the Board were of the opinion that they would support the removal of the Right to Connect to public sewers.

Planning Applications

The Board noted the Applications which had been received since the date of the last meeting.

Various Developments of Denton Lodge Farm, Old North Road, Stilton. J H Simpson & Son.

The Board noted the works that were being carried out at Denton Lodge Farm.

NB. Toby Simpson declared an interest in this Planning application

RESOLVED

That the Report and the actions referred to therein be approved

B.1101 Capital Improvement Programme and Loan Funding

Members considered the Board's future capital improvement programme and loan funding.

RESOLVED

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

B.1102 Conservation Officer's Newsletter and BAP Report

Miss McShane referred to the Conservation Officer's Newsletter, dated December 2020, previously circulated to Members.

Members considered and approved the most recent BAP report.

B.1103 Report on maintenance work in the District

a) Gravity Area

David Elmore reported that at point 70, the outfall from the Motorway contained oil and sludge and particles of rubber, which could not be spread as spoil and would need to be removed from the site. There was an additional cost to the Board for removing the spoil.

RESOLVED

That the Clerk write to Highways England to ask if they will pay the Board for the cost of disposal of the spoil containing rubber.

b) Pumped Area

The pumped area was maintained by Peter Davies last year and any works this year needed to be done by the Board's contractor. At points 26 – 27, there was an old brick head wall, and the force of the water has damaged it.

RESOLVED

That the Boards contractor be asked to look at the repairs that were needed to the headwall.

c) Flail Mowing

The Chairman reported that the Boards contractor had been provided with the maintenance schedule for the ensuing year and that most of the work had been completed.

B.1104 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.1105 Environment Agency – Precepts

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 £2,100.00.

B.1106 Claims for Highland Water Contributions – Section 57 Land Drainage Act 1991

Miss McShane reported that following his submission of claims for contributions the gross sum of £1,575.40 (£2,796.79 less £1,221.39 received on account) (inclusive of supervision) has been received from the Environment Agency for the financial year 2020/2021 based on the Board's actual expenditure on maintenance work for that financial year and the sum of £772.46 in respect of 80% of the Board's estimated expenditure for the financial year 2021/2022.

B.1107 Association of Drainage Authorities - Subscriptions

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

RESOLVED

That the requested ADA subscription for 2022 be paid.

B.1108 Contravention of Byelaws – 1 Brookside Cottage, Pingle Bank

Further to minute B.1069, Miss McShane reported that following the relaxation of Covid restrictions, she had attended a site meeting with Chris Convine and Mr & Mrs Zubik and their Solicitor. The Engineer had advised at the meeting about what was needed to remedy the contravention of Byelaws. The necessary forms of application for a Byelaw consent had been sent to Mr & Mrs Zubik and advice provided by the Engineer. There has been some delay with the application and Mrs Zubik has contacted the Engineer about this and a further timescale was allowed. A letter has recently been sent by the Solicitor chasing up the application.

Miss McShane raised the condition of the drain after the bridge pass Brookside Cottage and it was agreed that this would be included in future maintenance works.

B.1109 Health and Safety

Further to minute B.1070, the Board noted the report prepared by Cope Safety Management and the actions taken by the Chairman with regarding to the lone working.

B.1110 Completion of the Annual Accounts and Annual Return of the Board – 2020/2021

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

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

B.1111 Defra IDB1 Returns

Miss McShane referred to the completed IDB1 form for 2020/2021 which Members noted and approved.

B.1112 Budgeting

The Clerk referred to the budget comparison of the forecast out-turn and the actual out-turn for the financial year ending 31st March 2022.

B.1113 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 their Internal Auditor, Whiting & Partners, advised that due COVID-19 challenges the current Internal Auditor, Whiting & Partners, had been approached, asked and had agreed to extend their contract again for a further year under the original (three year) contractual terms. It was also noted that going forward auditors will be invited to tender for a five-year term, the principle being that this gives 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.1114 Risk Management Assessment

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

b) The Board reviewed and approved the current insured value of their building and for this to be index-linked from next renewal in April 2023.

B.1115 Transparency Code for Smaller Authorities

Miss McShane reported that, as resolved at its last meeting, the Board will continue with a limited assurance review and not take advantage of the audit exemption available for smaller public bodies with income and expenditure less than £25,000.

RESOLVED

To continue with a limited assurance review as has been carried out in previous years.

B.1116 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.1117 Payments

The Board considered and approved payments amounting to £34,233.48 which had been made during the financial year 2021/2022.

B.1118 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 the Clerk 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:-

	Area 1 (Gravity Area)	Area 2 (Pumped Area)
Drainage rates	54.10%	97.56%
Special levy	45.90%	2.44%

RESOLVED

i) That the estimates be approved.

ii) That a total sum of £30,676 be raised by drainage rates and special levy (Area 1 - £13,329; Area 2 -£17,347).

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:-

	Area 1	Area 2
Drainage rates	£7,211	£16,923
Special levy	£6,118	£ 424

iv) That drainage rates be laid and assessed on Agricultural hereditaments in the District as follows:-

	Area 1	Area 2
	10.85p in the £	35.00p in the £

v) That a Special levy of £6,542 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.1119 Date of next Meeting

RESOLVED

That the next Meeting of the Board be held on Tuesday 6th June 2023 at Admiral Wells Inn, Holme at 7.30pm, with refreshments to be provided at 7pm prior to the meeting.

B.1120 Any other Business

The Chairman gave advance notice of his intention to act as Chairman/District Officer for one more year and that the Board would need to give consideration to replacing him next year.

Conington & Holme IDB

Consulting Engineers' Supplementary Report - April 2023

Improving Capital Delivery

Introduction

Since being in post I have been getting to grips with a number of things in the Engineering/Technical Services Department. I've made a number of observations: officers are knowledgeable, dedicated and committed to delivering a service to the Commissioners and IDBs; working in partnership with the Environment Agency and local planning authorities/LLFAs is clearly evident; the operations team do an excellent job managing water resources in an extremely complex system; our capital delivery programme is growing as assets come to the end of design life; we have some significant changes and challenges ahead (biodiversity net gain requirements, the climate emergency and Fens Reservoir amongst others) which need careful planning and resourcing if we are to properly represent members and local communities and secure the best outcomes for the catchment.

We have an increasing capital delivery programme, with a number of ongoing projects and many identified for future delivery. I have identified areas where improvements are needed to deliver these projects better and to improve communications between the consulting engineer and the Boards.

Resources

Staff in MLC's Technical Services are currently stretched in terms of capacity and capability. There is a significant lack of suitable people across the engineering and project delivery profession generally, which impacts not only MLC's ability to recruit, but also the availability of consultant and contractor resources.

As well as our services to IDBs, and the Bank Raising Scheme over the next 4-5 years, and delivery of the pumping station refurbishment programme, there is an immediate need to provide resources to support MLC input to developing plans for Anglian Water's Fens Reservoir. This will have a significant and profound impact on water management in the catchment, and MLC officers need to ensure we secure the very best outcomes for our Board members, ratepayers, customers and the environment. We will be working very hard over the next 6 months to achieve this before the project passes is next 'gate'.

Now that MLC receives revenue through navigation licences, we have to ensure that we deliver on the requirements set out in the Navigation Byelaws 2020. This is a work in progress, but again sets additional demands on our internal resources and our ability to be proactive.

MLC were unsuccessful in recruiting a new planning engineer in 2022 and the existing team is under continued pressure to resolve ongoing and new applications, let alone adequately accommodate new demands. We are now looking at alternative resource solutions to support the wider engineering department.

IDB Projects

I am already aware of a number of projects that have been in progress for some time. There is lack of a clear programme of delivery and/project management discipline for these; there are no specific timescales and other agreed tolerances with the IDB as 'client', and this makes it difficult to plan and prioritise resources and workloads.

I am compiling a programme of all the projects being delivered by MLC and determining the resources needed to complete them. I will work with the Boards in question to progress delivery as quickly and efficiently as possible.

For new project requests, I am implementing a simple process with a 'Project Initiation Form' to capture key information and undertake an initial assessment of the project. I will prioritise work requested based on urgency and availability of resources. Unless otherwise instructed by an IDB, our default approach will be to seek to maximise FCRM Grant in Aid funding for eligible projects. I will implement a process of reporting progress regularly to the Boards/key contacts. As part of this process, I'll be asking each Board to agree how they delegate decision making, as projects can't be effectively delivered when governed through annual meetings, and how we manage better, more frequent, communications between the Boards' delegates and officers in Technical Services.

I am looking at the possibility of 'packaging' some works together for delivery by consultants, e.g. Pumping Station Refurbishment Projects rather than delivering each one individually. This has the advantage of securing a team of suitable resources who can focus on the work and deliver it as efficiently as possible (economies of scale). This will be a change of approach for individual IDBs and will need further work to determine how we manage this approach practically when each Board is its own individual entity with maybe a once per annum meeting. I hope to provide you with more detail about this, and the benefits it will give the Boards, in the coming months.

It may take some time to deliver the backlog of projects, which in turn might delay the start of new projects. However, I'm hopeful my approach will eventually lead to a more effective and efficient delivery process.

MLC Bank Raising Scheme

This is currently the largest IDB led project in the national flood investment programme and gives us the opportunity to develop capacity and capability in the organisation and share best practice across all our work. The scheme will be under the spot-light and have a focus from the Environment Agency in terms of grant assurance.

Works are progressing on a number of fronts but were lacking leadership and direction and there was no delivery programme. I have implemented some standard project management tools to control, manage and deliver the project: An 'exception report' was raised to the Project Board/MLC Executive Board outlining the existing situation and mitigation measures being put in place; A project plan and outline programme is now in place; Clear project governance has been identified; A data management plan is being drafted; Risks and issues are being identified; Project and delivery manager resources have been appointed and they will start in April.

Most of the project work was being carried out by MLC staff putting a strain on their already stretched ability to delivery other commitments, especially to the IDBs. The Technical Services team does not currently have the capacity or capability to deliver major projects.

There was a lack of clarity around environmental impact and risk assessments for activities which are considerably more than 'business as usual.'

Resources are in place/are being identified to complete environmental impact assessment required before wholescale desilting works can be undertaken, including significant input from the MLC Environment Officer.

The Independent Technical Advisor has prepared a scope for tender to secure a consultant to develop outline design and prepare Full Business Case (for MLC Project Board approval). The consultant will provide all technical input needed for developing and planning the project and ensuring consents and approvals are identified and in place. MLC staff will continue to act in a lead client capacity, providing their specific technical expertise and knowledge of the catchment as necessary. I will lead the project as Project Executive, working closely with the Project and Delivery Managers and providing regular updates to the Project Sponsor (Chief Executive) and MLC Executive Committee.

MLC's H&S advisor, Cope, visited and assessed the provisions in place and provided advice on additional requirements. Risk assessments/methods statements are being developed for physical work activities alongside a full review of the MLC H&S policies.

A Communications & Engagement team is in place and is planning engagement in parallel with Chief Executive's proposed MLC engagement and branding improvements.

A robust forecast of project costs needs developing. It is likely that the total project costs will exceed the current approval limit of £23million from the Outline Business Case. There are also some risks to the delivery programme that need to be investigated further and mitigated as necessary. All of these will be considered in more detail over the next 6 months, appraised and included in the Full Business Case, before the end of the financial year 2023/24.

Contractors are currently being identified for the various work phases: desilting; material import; bank raising works and hard defences (including detailed design).

Consulting Engineer

5 April 2023

Conington & Holme Internal Drainage Board

Capital Improvement Programme (2023/2024)

		PREVIOUS YEARS	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	FUTURE YEARS	ALL YEARS
		Pre Yr 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Post Year 10	Total Expenditure
Conington p/s	Pumping station replacement	0	0	1,000.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1000.0
	Pumping station pumping and control equipment replacement	5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.6
	Pumping station automatic weedscreen cleaning equipmet	0.0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Pumping station Control building refurbishment/replacement	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Pumping station compound/surrounds improvements	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Drainage Channels	Refurbishment of inlets/outfalls	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pumping station Funding	Estimated grant-in-aid	0	0	-170.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-170.0
	Public Works Loan funding	0	0	-830.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-830.0
	Estimated Loan Repayments (50 years)	0	0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	2,050.0	2500.0
		5	**0.0**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**2,050**	**2,505**

Identified on PAFS submission 2020

Consulting engineers provisional assessment for grant-in-aid - 17%

Estimated loan repayments on balance

United Kingdom
Debt Management
Office

PWLB FIXED RATE LOANS
ESTIMATED REPAYMENT COSTS

Amount of Advance: 830,000.00

Period	Annuity			EIP			
	Rate	½ Yearly	Total	Rate	Initial ½ Yearly	Reduces by	Total
(years)	%	Cost (£)	Cost (£)	%	Costs (£)	each ½ year (£)	Cost (£)
1 year	-	0.00	0.00	-	0.00	0.00	0.00
Over 1 not over 1½	-	0.00	0.00	-	0.00	0.00	0.00
Over 1½ not over 2	5.77	222,678.72	890,714.88	5.77	231,445.50	5,986.38	889,863.75
Over 2 not over 2½	5.75	180,587.95	902,939.75	5.75	189,862.50	4,772.50	901,587.50
Over 2½ not over 3	5.72	152,505.73	915,034.38	5.73	162,112.83	3,963.25	913,228.25
Over 3 not over 3½	5.70	132,468.17	927,277.19	5.70	142,226.43	3,379.29	924,620.00
Over 3½ not over 4	5.67	117,417.23	939,337.84	5.67	127,280.50	2,941.31	935,887.25
Over 4 not over 4½	5.64	105,707.21	951,364.89	5.65	115,869.72	2,605.28	947,237.50
Over 4½ not over 5	5.61	96,335.49	963,354.90	5.62	106,323.00	2,332.30	958,276.50
Over 5 not over 5½	5.58	88,664.05	975,304.55	5.59	98,853.05	2,108.95	969,191.00
Over 5½ not over 6	5.55	82,267.54	987,210.48	5.56	92,240.67	1,922.83	979,981.00
Over 6 not over 6½	5.52	76,851.49	999,069.37	5.54	86,837.15	1,768.54	990,937.00
Over 6½ not over 7	5.49	72,205.58	1,010,878.12	5.51	82,152.21	1,633.32	1,001,498.75
Over 7 not over 7½	5.47	68,200.43	1,023,006.45	5.48	78,075.33	1,516.13	1,011,936.00
Over 7½ not over 8	5.44	64,670.69	1,034,731.04	5.46	74,534.00	1,416.19	1,022,801.50
Over 8 not over 8½	5.42	61,577.77	1,046,822.09	5.44	71,399.53	1,328.00	1,033,184.00
Over 8½ not over 9	5.39	58,802.84	1,058,451.12	5.41	68,562.61	1,247.31	1,043,289.25
Over 9 not over 9½	5.37	56,341.82	1,070,494.58	5.39	66,062.71	1,177.29	1,053,886.00
Over 9½ not over 10	5.35	54,126.22	1,082,524.40	5.37	63,785.50	1,114.28	1,063,997.75
Over 10 not over 10½	5.34	52,146.35	1,095,073.35	5.36	61,767.81	1,059.24	1,074,684.00
Over 10½ not over 11	5.32	50,322.59	1,107,096.98	5.34	59,868.27	1,007.32	1,084,851.50
Over 11 not over 11½	5.31	48,682.28	1,119,692.44	5.33	58,206.46	961.72	1,096,434.00
Over 11½ not over 12	5.30	47,180.14	1,132,323.36	5.32	56,661.33	919.92	1,105,975.00
Over 12 not over 12½	5.29	45,799.53	1,144,988.25	5.31	55,236.50	881.46	1,116,474.50
Over 12½ not over 13	5.28	44,526.38	1,157,685.88	5.30	53,918.08	845.96	1,126,932.50
Over 13 not over 13½	5.28	43,374.97	1,171,124.19	5.29	52,694.24	813.09	1,137,349.00
Over 13½ not over 14	5.28	42,309.04	1,184,653.12	5.28	51,554.86	782.57	1,147,724.00
Over 14 not over 14½	5.28	41,319.74	1,198,272.46	5.28	50,532.69	755.59	1,158,680.00
Over 14½ not over 15	5.28	40,399.38	1,211,981.40	5.28	49,578.67	730.40	1,169,636.00
Over 15 not over 15½	5.29	39,568.15	1,226,612.65	5.28	48,686.19	706.84	1,180,592.00
Over 15½ not over 16	5.30	38,793.63	1,241,396.16	5.28	47,849.50	684.75	1,191,548.00
Over 16 not over 16½	5.31	38,070.70	1,256,333.10	5.28	47,063.52	664.00	1,202,504.00
Over 16½ not over 17	5.32	37,394.82	1,271,423.88	5.29	46,365.26	645.69	1,214,186.25
Over 17 not over 17½	5.33	36,761.97	1,286,668.95	5.29	45,667.79	627.24	1,225,163.00
Over 17½ not over 18	5.34	36,168.59	1,302,069.24	5.30	45,050.56	610.97	1,236,907.50
Over 18 not over 18½	5.35	35,611.48	1,317,624.76	5.31	44,468.93	595.58	1,248,693.50
Over 18½ not over 19	5.36	35,087.60	1,333,336.40	5.31	43,878.01	579.91	1,259,711.75

Period		Annuity			EIP		
	Rate	½ Yearly	Total	Rate	Initial ½ Yearly	Reduces by	Total
(years)	%	Cost (£)	Cost (£)	%	Costs (£)	each ½ year (£)	Cost (£)
Over 19 not over 19½	5.38	34,623.12	1,350,301.68	5.32	43,360.06	566.10	1,271,560.00
Over 19½ not over 20	5.39	34,159.04	1,366,361.60	5.33	42,869.50	552.99	1,283,449.75
Over 20 not over 20½	5.40	33,721.44	1,382,579.04	5.34	42,404.90	540.51	1,295,381.00
Over 20½ not over 21	5.42	33,337.09	1,400,157.78	5.35	41,964.40	528.63	1,307,353.75
Over 21 not over 21½	5.43	32,947.18	1,416,727.88	5.36	41,546.33	517.30	1,319,368.00
Over 21½ not over 22	5.45	32,607.55	1,434,732.20	5.37	41,149.14	506.49	1,331,423.75
Over 22 not over 22½	5.46	32,259.06	1,451,657.25	5.38	40,771.44	496.16	1,343,521.00
Over 22½ not over 23	5.47	31,929.20	1,468,743.20	5.39	40,411.98	486.27	1,355,659.75
Over 23 not over 23½	5.49	31,646.28	1,487,375.16	5.40	40,069.57	476.81	1,367,840.00
Over 23½ not over 24	5.50	31,350.41	1,504,819.68	5.42	39,784.67	468.60	1,381,078.50
Over 24 not over 24½	5.51	31,069.92	1,522,426.08	5.43	39,473.28	459.89	1,393,382.50
Over 24½ not over 25	5.52	30,803.88	1,540,194.00	5.44	39,176.00	451.52	1,405,688.00
Over 25 not over 25½	5.54	30,581.60	1,559,661.60	5.45	38,892.01	443.48	1,418,065.00
Over 25½ not over 26	5.55	30,342.16	1,577,792.32	5.46	38,620.54	435.75	1,430,463.50
Over 26 not over 26½	5.56	30,114.83	1,596,085.99	5.47	38,360.88	428.31	1,442,913.50
Over 26½ not over 27	5.57	29,898.94	1,614,542.76	5.48	38,112.37	421.15	1,455,405.00
Over 27 not over 27½	5.57	29,663.07	1,631,468.85	5.49	37,874.41	414.25	1,467,938.00
Over 27½ not over 28	5.58	29,468.07	1,650,211.92	5.50	37,646.43	407.59	1,480,512.50
Over 28 not over 28½	5.59	29,282.77	1,669,117.89	5.51	37,427.90	401.17	1,493,128.50
Over 28½ not over 29	5.60	29,106.67	1,688,186.86	5.52	37,218.34	394.97	1,505,786.00
Over 29 not over 29½	5.60	28,907.91	1,705,566.69	5.52	36,975.80	388.27	1,517,240.00
Over 29½ not over 30	5.61	28,748.68	1,724,920.80	5.53	36,782.83	382.49	1,529,959.75
Over 30 not over 30½	5.61	28,565.66	1,742,505.26	5.54	36,597.56	376.90	1,542,721.00
Over 30½ not over 31	5.62	28,421.68	1,762,144.16	5.55	36,419.60	371.49	1,555,523.75
Over 31 not over 31½	5.62	28,252.86	1,779,930.18	5.55	36,207.10	365.60	1,567,040.00
Over 31½ not over 32	5.62	28,090.58	1,797,797.12	5.56	36,042.75	360.53	1,579,905.00
Over 32 not over 32½	5.63	27,966.76	1,817,839.40	5.57	35,884.73	355.62	1,592,811.50
Over 32½ not over 33	5.63	27,816.74	1,835,904.84	5.57	35,691.26	350.23	1,604,369.25
Over 33 not over 33½	5.63	27,672.37	1,854,048.79	5.58	35,545.06	345.63	1,617,338.00
Over 33½ not over 34	5.63	27,533.37	1,872,269.16	5.58	35,362.88	340.54	1,628,916.50
Over 34 not over 34½	5.63	27,399.52	1,890,566.88	5.59	35,227.49	336.21	1,641,947.50
Over 34½ not over 35	5.63	27,270.58	1,908,940.60	5.59	35,055.64	331.41	1,653,546.75
Over 35 not over 35½	5.64	27,179.37	1,929,735.27	5.60	34,930.14	327.32	1,666,640.00
Over 35½ not over 36	5.64	27,059.73	1,948,300.56	5.60	34,767.78	322.78	1,678,260.00
Over 36 not over 36½	5.64	26,944.37	1,966,939.01	5.61	34,651.36	318.92	1,691,415.50
Over 36½ not over 37	5.64	26,833.12	1,985,650.88	5.61	34,497.72	314.61	1,703,056.25
Over 37 not over 37½	5.63	26,692.24	2,001,918.00	5.61	34,348.17	310.42	1,714,697.00
Over 37½ not over 38	5.63	26,588.55	2,020,729.80	5.62	34,244.05	306.88	1,727,935.50
Over 38 not over 38½	5.63	26,488.48	2,039,612.96	5.62	34,102.22	302.90	1,739,597.00
Over 38½ not over 39	5.63	26,391.86	2,058,565.08	5.62	33,964.03	299.01	1,751,258.50
Over 39 not over 39½	5.63	26,298.57	2,077,587.03	5.62	33,829.33	295.23	1,762,920.00
Over 39½ not over 40	5.63	26,208.46	2,096,676.80	5.63	33,739.50	292.06	1,776,262.25
Over 40 not over 40½	5.63	26,121.40	2,115,833.40	5.63	33,611.41	288.46	1,787,944.50
Over 40½ not over 41	5.62	26,002.93	2,132,240.26	5.63	33,486.45	284.93	1,799,626.75
Over 41 not over 41½	5.62	25,921.52	2,151,486.16	5.63	33,364.50	281.50	1,811,309.00

Period	Annuity			EIP			
	Rate	½ Yearly	Total	Rate	Initial ½ Yearly	Reduces by	Total
(years)	%	Cost (£)	Cost (£)	%	Costs (£)	each ½ year (£)	Cost (£)
Over 41½ not over 42	5.62	25,842.82	2,170,796.88	5.63	33,245.45	278.15	1,822,991.25
Over 42 not over 42½	5.62	25,766.73	2,190,172.05	5.63	33,129.21	274.88	1,834,673.50
Over 42½ not over 43	5.61	25,658.37	2,206,819.82	5.63	33,015.66	271.68	1,846,355.76
Over 43 not over 43½	5.61	25,587.09	2,226,076.83	5.63	32,904.73	268.56	1,858,038.00
Over 43½ not over 44	5.61	25,518.14	2,245,596.32	5.63	32,796.32	265.51	1,869,720.25
Over 44 not over 44½	5.61	25,451.43	2,265,177.27	5.64	32,731.84	262.99	1,883,270.00
Over 44½ not over 45	5.60	25,351.67	2,281,650.30	5.64	32,628.22	260.07	1,894,973.00
Over 45 not over 45½	5.60	25,289.08	2,301,306.28	5.64	32,526.88	257.21	1,906,676.00
Over 45½ not over 46	5.60	25,228.50	2,321,022.00	5.64	32,427.74	254.41	1,918,379.00
Over 46 not over 46½	5.59	25,134.35	2,337,494.55	5.64	32,330.73	251.68	1,930,082.00
Over 46½ not over 47	5.59	25,077.45	2,357,280.30	5.64	32,235.79	249.00	1,941,785.00
Over 47 not over 47½	5.59	25,022.35	2,377,123.25	5.63	32,101.34	245.94	1,951,496.00
Over 47½ not over 48	5.58	24,933.21	2,393,588.16	5.63	32,010.33	243.38	1,963,178.25
Over 48 not over 48½	5.58	24,881.41	2,413,496.77	5.63	31,921.20	240.87	1,974,860.50
Over 48½ not over 49	5.58	24,831.22	2,433,459.56	5.63	31,833.89	238.41	1,986,542.75
Over 49 not over 49½	5.57	24,746.56	2,449,909.44	5.63	31,748.34	236.01	1,998,225.00
Over 49½ not over 50	5.57	24,699.34	2,469,934.00	5.63	31,664.50	233.65	2,009,907.25

Note: 1. If a borrower wishes to make a premature repayment of a loan, either in whole or in part, it should contact the Board giving full details beforehand. The Board will usually agree to accept this request but it should be noted that a premium will be payable when the interest rate on the loan to be repaid is higher than the current rate applying to the premature repayment of a loan repayable by the same method and over the same period as that remaining on the loan which it is proposed to repay. When the interest rate on the loan to be repaid is lower than the current rate applying to the premature repayment, a discount will be allowed.

MIDDLE LEVEL COMMISSIONERS

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Sofi Lloyd
Environment Officer

Connington & Holme IDB

Environmental Update – May 2023

Introduction

As I took up post in mid-October, unfortunately I am not in a position to provide a full biodiversity action plan update yet, but have compiled the following update of environmental activities and key points relevant to the Board, which I hope you find useful.

I have been familiarising myself with the IDB area, its approaches and plans as well as I can, over winter, but from now onwards I would like to plan some further visits to the IDB area to develop a much better understanding of the area and your priorities, so will be in touch to do organise this. I have visited the district a number of times as it is a key area for mink trapping and birds and it is clear how valuable the area is for wildlife. I look forward to working with you to enhance any areas that we agree would be beneficial and feasible to do so.

1. Bank Raising Project

You will have been made aware of the Bank Raising Project and the work that is planned on the MLC channels and banks within the district. The ecological considerations of the project are being dealt with separately, outside of this report, along with the project update. However, should you have any questions about the projects' ecological considerations then do contact me directly and I will be happy to help.

2. Biodiversity Action Plan Review

The Biodiversity Action Plan has traditionally been the key document which sets out the IDBs' planned contributions towards conserving and enhancing biodiversity. Although the BAP remains vital, the objectives are unlikely to be reached unless there is a process in place to ensure that the incremental steps that need to be taken to achieve the BAP objectives are incorporated into regular operations and are reviewed regularly. Otherwise, the BAP simply becomes a document that is reviewed once or twice a year. It is the review of this vital process that I will be focussing on, rather than reviewing the objectives in the BAP, because the objectives themselves still remain valid.

3. Process and Compliance Review

I am well into a thorough process and compliance review of all our environmental approaches across all boards. This will help to ensure that IDBs are operating in line with all new legislative and regulatory requirements, updated guidance and best practice, and are better prepared for any changes we expect to be introduced in the next year. This will include the impacts and opportunities brought forward by the Environment Act 2021, including biodiversity net gain and delivering biodiversity enhancement. The outcomes of this review will feed into the BAP refresh for each IDB.

I also plan to review the currently-available pre-application environmental advice for consents and standard responses with the planning office.

4. GIS System Development

To support the activities mentioned above, an improved environmental GIS system is being developed and work is well underway to digitise all available environmental data. Lots of data exists due to all the good work already undertaken by IDBs but it exists in different states in different places. There is also a great deal of information held by the Local Environmental Records Centres, for which I am pleased to say, we now have a contract in place to receive regularly. This will be a vital data source that we must consult when planning our work to help us identify any protected and priority species which may be impacted or enhanced by our work. We are merging all these data sets to develop a more complete picture of what we have, in order to define and preserve the baseline from which to progress. This, more complete picture is also necessary to enable us to identify opportunities for environmental enhancement. Developing the GIS system this way will deliver efficiencies in environmental data collection, analysis and reporting, allowing more time to undertake practical conservation work on the ground. It will also enable us to share our data more easily with the local environmental records centres, contributing to the understanding of the local and national status of many species and help to raise the profile of the IDB and the valuable work they do to support biodiversity. You can see an example of how some of the digitised data is coming together in the attached IDB map.

5. Environmental Screening Report (ESR)

We have developed the template for IDBs to complete when planning any ad hoc/non-routine works that will “break ground” on the any of the banks. The information is needed in order to evidence that we have correctly considered the ecological impacts of the work, and to identify opportunities for enhancement, as we are mandated to do, by law. Activities for which the form would be relevant include bank reformation, mooring construction, culverting, head walls, piling, filling in a ditch, moving an access culvert etc.

Only the first page needs completing by the IDB (not a lot of info needed) and the rest by me. I undertake the assessment as far as possible, and then return the second part of the document to the IDB, setting out what surveys etc. will be needed, if any. I may be able to undertake some of the practical surveys but in some cases, an ecological consultant with a specialist licence may be needed. In some cases, there may not be a need for any surveys and the recommendations will be that the work can proceed with some adaptions to the proposed approach, such as altered timings or establishment of “no-work” buffers around sensitive areas.

When all desk and fieldwork is complete, the form is “signed off” from an ecological perspective, and returned to the IDB with recommendations for the approaches to be taken. This means the IDB and the operatives undertaking the work have full sight of the ecological constraints, mitigations and approaches required to remain compliant. It is recommended that this form is completed and sent as early as possible to prevent delays, even up to 1 year in advance of the proposed works. The form is available by emailing sofi.lloyd@middlelevel.gov.uk and is also available from the MLC website.

6. Protected Species

a) Water Vole

As always, any work that plans to “break ground” on the any of the banks, so bank reformation, mooring construction, culverting, head walls, piling etc, **OR the removal of any marginal vegetation, please let me know ASAP by completing the above ecological screening document** so we can plan the appropriate surveys and mitigations in plenty of time, to avoid any delays and ensure compliance with wildlife legislation. This is particularly relevant for water voles. We know that there are some known, valuable water-vole ditches in the district, and some which could be enhanced to better support the local population, but the accepted approach is to always assume water voles are present in all ditches, and plan work around their assumed presence, in order to avoid committing an offence in terms of wildlife legislation. There is a lot of good, pragmatic and practical guidance on how to properly consider water voles during IDB works contained in the Environmental Good Governance Guide for IDBs.

b) Badgers

A reminder that badgers and their setts are protected by law and care must be taken not to disturb setts during routine channel management. Sett interference requires a licence under all circumstances. Please contact us should you have any queries regarding activities taking place around any known badger sett. Please also let me know asap if there are any setts which are presenting a flood risk due to any burrowing which is destabilising banks etc. More detailed information and refresher training on approaches to be taken around badger setts will be organised in the coming months. In the meantime, please refer to the relevant chapter in the Environmental Good Governance Guide (available on the ADA website) for more detailed information on badgers.

c) Reptiles

Just a reminder that reptiles, particularly grass snakes will be found basking on south facing slopes or in direct sun on reeds slopes this time of year. Operations should aim to move as slowly as possible to allow them time to move away from the works area and to allow operatives a better chance of spotting them. Cutting blades should be set as high as possible to minimise the risk of blade strikes. Clear egress routes should be maintained to allow them to move into a safe area and out of harm's way. Please report sightings of any reptiles, all information is welcome so we can better understand population status and trends.

d) Birds

Please be reminded of the legislation around the disturbance of breeding birds, particularly when cutting vegetation or bank-side trees, between March and September and where kingfishers are known to hunt. Please see the relevant chapter in the Environmental Good Governance Guide (available on the ADA website) to refresh your understanding of mitigation and survey requirements and get in touch should you have any questions.

i. Barn owls

I have met with our barn owl conservation delivery partners and we had defined a schedule of checking and refreshing barn owl boxes over winter but have unfortunately been unable to commence due to the restrictions imposed by BTO (British Trust for Ornithology) due to avian flu. We continue to monitor the guidance and act accordingly and have been able to commence some box checking by following strict biosecurity measures. Please do let us know therefore if there are any boxes that you feel need some maintenance ASAP so we can plan to visit them before the start of the breeding season. It is even more important during these times that you please help us with the following:

- Tell us if you spot a box needing repair
- Tell us if you see a box being regularly visited in nesting season
- Tell us if you'd like a barn owl box
- Establish and maintain un-cropped field margins for foraging

I understand that you have at least one barn owl frequenting the area near Fenton Lode, so please keep an eye on where it may be roosting, and we can monitor the nest if you believe there may be young in it.

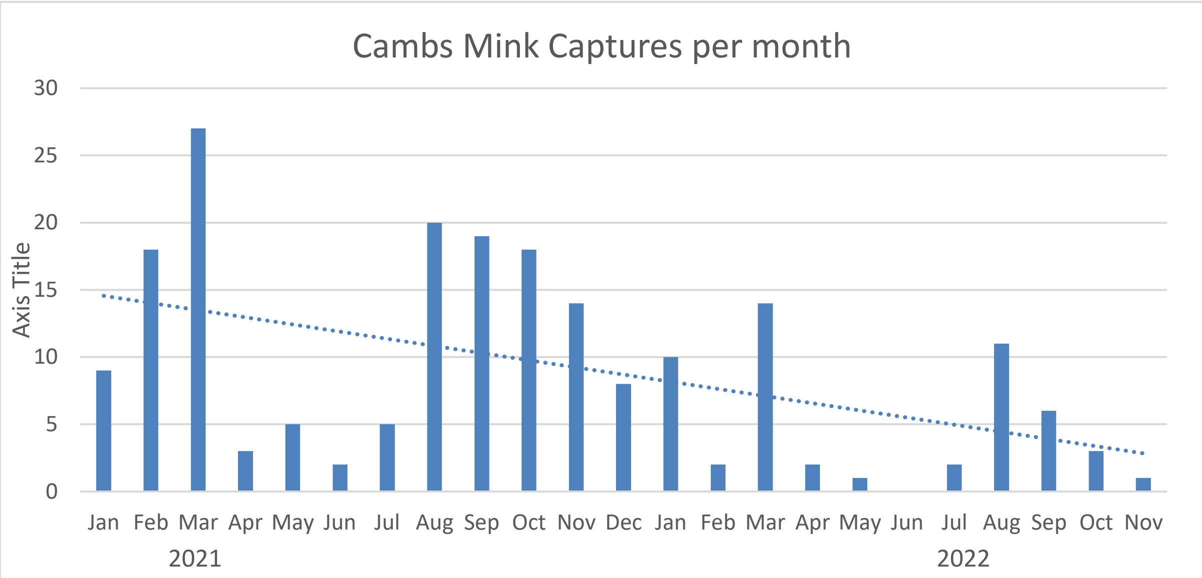
i. Avian Flu

Avian Flu is now thankfully less of a risk now that temperatures are increasing and there are less avian arrivals from overseas. However, please ensure that you are familiar with, **and promote the knowledge of** the DEFRA guidelines on avian flu, in particular those for reporting suspected cases: Bird flu (avian influenza): latest situation in England - GOV.UK (www.gov.uk). If any dead birds are spotted, please do let us know and either we can come and collect and dispose of them in a safe manner to minimise the risk of the disease spreading to other wildlife, or we can arrange for the collection.

e) Mink & Water Voles

I am now part of the co-ordination team for the mink control strategy for the MLC area. The mink control project has been hugely successful so the vision of full eradication of mink is becoming much closer to being realised than was ever thought possible. A strategy refresh meeting took place on the 9th January where we reviewed the data to date to help us devise an updated trapping regime for the coming months. The key outcomes of which are that we are very much in **need of further volunteers** to respond to mink raft activation alerts in the area. Any activation would need to be attended promptly within a few hours but the need to respond is likely to be very occasional. Please let me know of any interest.

The following chart shows the number of mink caught each month, suggesting a declining population. However **there have been a number of mink caught in recent weeks in the district**, probably due to the breeding season being underway and their increased travel to find a mate, so trapping is still very valuable and reporting any sightings is key to ensure that traps are ideally placed.



The following table shows the number of Mink caught in 2022 and their locations, compared to 62 mink captures or kills in 2021.

Middle Level mink 2022_List

List of mink captures around the Middle Level in 2022

	Animal Code	Station/Location	Date	Sex
1	WRE/0761	Upwell & Outwell: Laddus Drove holt	09 Jan 2022	Male
2	WRE/0789		11 Jan 2022	Unrecorded
3	WRE/0917	Stonea Bridge	24 Jan 2022	Female
4	WRE/0786	Ramsey: PS Ramsey Hollow	24 Jan 2022	Female
5	WRE/0924	Welches Dam PS bridge SW side	10 Mar 2022	Male
6	WRE/0950	Conington Fen Bridge	13 Mar 2022	Female
7	WRE/0944	Ransonmoor: Staffurth's Bridge PS outfall, Old ...	16 Mar 2022	Male
8	WRE/0946	Ramsey Saint Mary's: Speed the Plough Bridge	17 Mar 2022	Male
9	WRE/0951	Twenty Foot, Coldham Bank	22 Mar 2022	Male
10	WRE/0957	Crooked Drain, Sutton Gault	05 Apr 2022	Female
11	WRE/0966	Crooked Drain, Sutton Gault	26 Apr 2022	Female
12	WRE/1046	Great Fen: Charterhouse Farm Bridge	16 Sep 2022	Female
13	WRE/1047	Woodwalton Fen: south	18 Sep 2022	Male
14	WRE/1081	Pingles Pit, Mepal B	21 Oct 2022	Female
15	WRE/1140	Welches Dam PS bridge SW side	27 Nov 2022	Unrecorded

This progress with mink control will positively impact on the abundance of water voles in the area. Previous water vole survey data will be reviewed over winter and added to the GIS system and further surveys will be planned to take place in spring and summer.

7. Invasive species

When any non-native species (particularly the following) are spotted, please record the location using the what3words app (what3words /// The simplest way to talk about location) if possible (if not postcode or grid ref) and inform us ASAP. Useful identification guides and information can be found online at ID sheets » NNSS (nonnativespecies.org)

- Floating Pennywort
- Mink
- Himalayan Balsam
- Parrot's feather
- New Zealand pigmyweed (Australian swamp stonecrop - Crassula)

a) Floating Pennywort

Floating Pennywort continues to be an issue in other watercourses just outside the area, so we urge you to remain vigilant, refresh your identification skills and act promptly by notifying us if you think you may have spotted any in the districts drains. Strong adherence to biosecurity procedures is vital as per the boards policy (available from the website).

There has been good progress in trialling the use of an imported weevil to control the plant so we hope that if the success continues, it may be made available nationally at some point in the future.

b) Azolla

Previously reported as common across the IDB area. Please record and notify us as above of any instance. There may be an opportunity to use an approved weevil to control badly affected stretches so please advise if there are any particular areas of concern as there are only limited stocks of the weevils nationally so I will have to apply early to be in with a chance of some of the stock.

c) Chinese Mitten Crabs

Chinese mitten crabs and their apparent rapidly increasing population continue to be a concern. There are reports of some banks in some areas being damaged by their extensive burrowing but it is always difficult to pin this on the crabs alone with there being so many other factors which affect the stability of banks.

We liaise closely with the EA and follow their lead with the management of this species and many others to ensure that nothing we do contradicts their approach, regulation or legislation. Defra has no intention currently of developing policy which would allow the crabs to be caught and removed for commercial or conservation reasons. In particular there was some concern that they were found to carry a gill fluke in other counties which had the potential of being transmitted to humans if they were to be consumed. As Defra isn't planning to change their stance, the EA's approach remains that any crabs which are caught as by-catch must be killed on-site and not removed. The fishing for the crabs specifically is not lawful. There is no recommended or authorised approach to deal with rising populations unfortunately. A commonly held view is that removing mature individuals from the population creates a vacuum that immature individuals then tussle to fill, driving greater movement within the local population and perhaps increased burrowing as a result.

We will continue to monitor the recommended approaches and will adapt ours promptly to follow when necessary.

d) Turkish Crayfish

We have received reliable reports of the presence of Turkish crayfish in some MLC drains. Turkish Crayfish are a schedule 9 listed species listed in the Wildlife & Countryside Act meaning that it is an offence to release them or allow them to escape into the wild. Their impact is not widely understood but it is said that that they are known to reside alongside Signal Crayfish, rather than displace them or be displaced by them. Where populations of our native and protected white-clawed crayfish are still present, they are likely to outcompete them but they do not carry crayfish plague which does impact native crayfish. There is no evidence that Turkish crayfish burrow so it is unlikely that they would cause extensive damage to riverbanks but they could reduce fishery profits by competing with fish for food, stealing baits or causing declines in fish recruitment through loss of macrophyte habitat, according to the non-native species secretariat. Please be vigilant and report sightings of the species and maintain strong biosecurity procedures. They can be distinguished from other crayfish species by their long narrow claws, as shown in the pictures below.

Turkish Crayfish
Claws: claws normally same colour as body but underside lightly coloured. Fingers long, straight and narrow

White-clawed crayfish
Claws: are noticeably granular and are whitish to light pink on the underside, never red.

American Signal Crayfish
Claws white or turquoise patch at junction between fixed and moveable finger. Underside of claws are red.

If it is necessary to dispatch a Turkish crayfish, American signal crayfish, or any other non-native crayfish, because it has been removed from the channel accidentally, please ensure that you are familiar with its distinguishing features and can confidently tell it apart from particularly white clawed crayfish. This will ensure no offence against a protected species occurs. There are very few records of the native white-clawed crayfish remaining in the MLC area but care should still be taken and no assumption made. More information can be found at:
https://www.nonnativespecies.org/non-native-species/information-portal/view/381

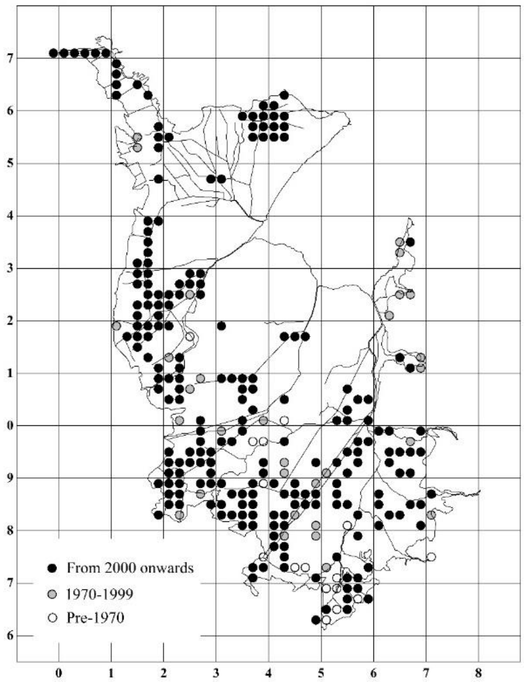
8. Fenland Flora Project

The long-running fenland flora project, headed up by botanist Jonathan Graham, to identify and record the presence of rare, threatened and notable aquatic plants in the fens, is nearing completion. The results highlight:

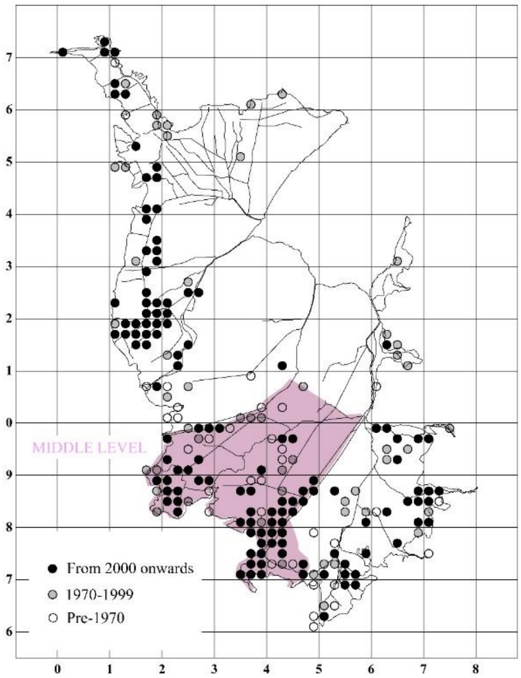
- There are lots of nationally significant aquatic plants in fens, many of which are only found in IDB drains and are present because of the way the drain is being managed.
- Water quality is important for many aquatic plants and a good proportion of IDB drains have good water quality.
- A summer-maintained water level is good for many plants.
- Non-IDB field drains are important too so where possible, aim to always hold some water and cut periodically.

The diagrams below show how the presence of 2 England red data plants that are frequent in local drains.

Whorled Water-milfoil



Water-violet



The plant location data will be added to the GIS system and made available so it can be reviewed ahead of any planed works, and will be added to BAPs. The data will also be useful in identifying any opportunities to enhance these valuable plant populations.

9. Environmental Stewardship.

You will most likely be aware that environmental stewardship schemes and farming subsidies are changing. If you would like to discuss existing stewardship provisions within the district, or you or another rate payer is thinking of applying for a stewardship agreement or establishing new stewardship measures, please do get in touch.

10. Carbon & Climate

There are increasingly a number of low-carbon, sustainable alternatives available for many of the common materials and equipment used in flood risk management, such as low-carbon concrete and steel, solar powered mechanical and electrical equipment and coir roll for bank stabilisation. Please get in touch to discuss any projects which involve these or similar materials or equipment to understand if any are suitable for you to consider.

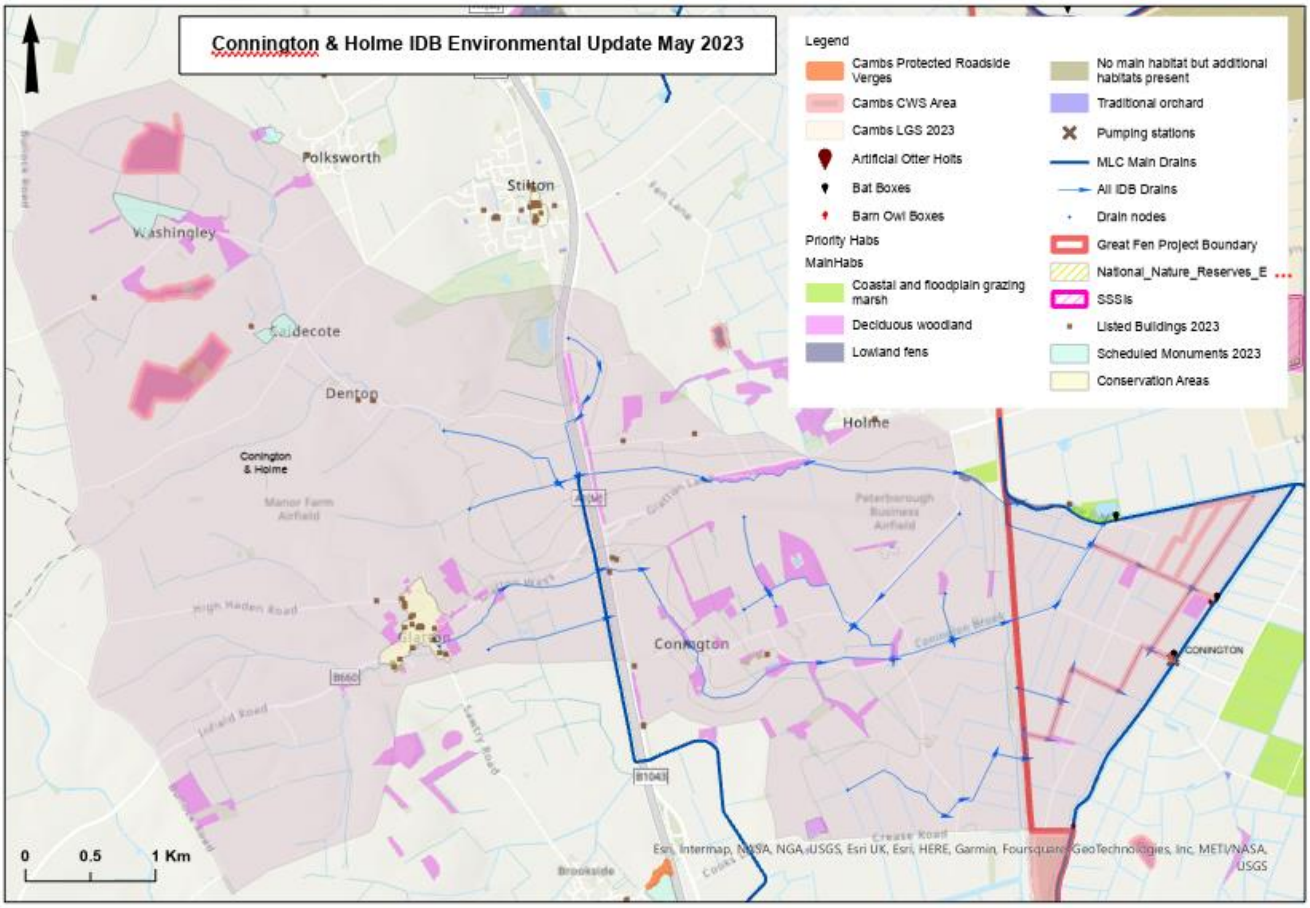
Last year ADA published a Carbon Accounting Guide for IDBs, which is available from their website. The process of calculating carbon emissions does not have to be as complicated as some may think. If you have reviewed the guide and would like some help to progress with calculating your carbon emissions, please get in touch.

11. Paludiculture

I attended a workshop in Cambridge to discuss the progress of knowledge acquisition and trials around growing commercial crops, associated with wetlands in lowland areas, where the water level has been raised to reduce or eliminate CO_2 emissions from degraded peat. This is known as paludiculture. This includes the potential for receiving an income for carbon sequestration from such approaches. As you would expect, there is a focus on the Cambridgeshire fens as a key area for development of this approach along with Somerset, Lancashire and the Lincs fens. If you would like to know more about how this topic is progressing, would like to get involved in some trials or would like to have a go at growing a paludiculture crop such as Typha latifolia (Bullrush or cattail) or Sphagnum moss yourself commercially, then please do get in touch.

12. Environmental Good Governance Guide for IDBs

I have a copy of the above guide, published by ADA last September, for each Chairman and District Officer which I can hand to you when I visit if you don't have a copy already. Until then, an on-line version is available from [here] and you can also request copies from ADA directly admin@ada.org.uk.



Site Safety Inspection Record

Conington and Holme IDB

Complete

Name of organisation:	Conington and Holme IDB
Date of site visit	25.01.2023 12:39 GMT
Address of inspected premises	Eternity Hall Farm Conington PE7 3QF
Name of Advisor	Martin Clark
Time of arrival at site:	25.01.2023 12:39 GMT
Audit Name	Conington and Holme IDB

Audit

An opening meeting was held with

John Racey

Have there been any accidents since our last visit?	No

None recorded

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

None recorded

1

No significant issues have been recorded since the previous visit and it was pleasing to note that the site is in a good state of repair.

2

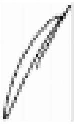
It was pleasing to note that the Power take Off Shaft used occasionally for operation of the back up pump has had appropriate guarding fitted.

The existing photographic risk assessment index will be amended accordingly.

Signature of person informed

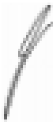
Signature of person informed 1

Signature of person informed



Signed on behalf of Joh Racey by advsior
25.01.2023 21:32 GMT

Advisor's signature



Martin Clark
25.01.2023 21:32 GMT

Departure time 25.01.2023 14:45 GMT

Photographic Risk Assessments closed out during the visit.

09.11.19 1.

Number of outstanding Photographic Risk Assessments **0**
From 0 to 99

Conington & Holme 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 Conington & Holme 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 Conington & Holme Internal Drainage Board on application to:

The Clerk
Conington & Holme 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

CONINGTON & HOLME INTERNAL DRAINAGE BOARD

WWW.MIDDLELEVEL.GOV.UK

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)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken: 26/06/2022 07/07/2022 14/07/2022

Name of person who carried out the internal audit: WHITINGS LLP

Signature of person who carried out the internal audit: S. FREETH - WHITINGS LLP

Date: 14/07/2022

*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:

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

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

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

22/06/2022

and recorded as minute reference:

B.1085

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

Chairman [signature]

Clerk [signature]

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Section 2 – Accounting Statements 2021/22 for

CONINGTON & HOLME INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	46,079	32,571	*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	20,242	27,153	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	1,116	2,317	*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	34,866	26,970	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	32,571	35,071	*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	37,101	37,874	*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	610,000	610,000	*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).*

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

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

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

Date 19/05/2022

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

22/06/2022

as recorded in minute reference:

B.1086

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

Section 3 – External Auditor Report and Certificate 2021/22

In respect of **CONINGTON AND HOLME INTERNAL DRAINAGE BOARD – DB0018**

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	PKF Littlejohn LLP	Date	11/09/2022

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

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

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.

<u>General points</u>

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.

1. **Asset Valuations and Insurances - Continued**

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

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.

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

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.

<u>*Client comment:*</u>
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 slamp 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 withing 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,

Whitings LLP

Whitings LLP

middle level commissioners

Internal Audit Tender Proposal to

Internal Drainage Boards and District Drainage Commissioners under the administration of the Middle Level Commissioners

November 2022

Whitings

Chartered Accountants LLP

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Executive Summary

Whitings LLP are a regional firm of Chartered Accountants and Business Advisers, based in 11 locations throughout East Anglia.

The firm has broad range of experience in dealing with internal and external audits, serving a range of local organisations operating with the private and public sector.

On review of your invitation to tender we understand that the following requirements need to be met:

- Subject the financial statements to internal audit in accordance with statutory requirements.
- Upon conclusion of the internal audit prepare of a management letter to the board detailing any deficiencies in the internal systems, recommending improvements in addition to communicating whether in our opinion the organisation are ensuring value for money is being achieved.
- Completion of the Internal Audit Report within the Annual Governance and Accountability Return

We have had the pleasure as serving as your internal auditors for several years and have demonstrated our ability to meet the statutory deadlines set. We will strive to deliver this whilst also providing the following benefits:

- Ensuring staff continuity from year to year
- Quoting and sticking to an agreed fee for the duration of the five year appointment
- Providing a comprehensive and personable service, building on the strong working relationships that we already have with your organisation
- Pro-active in our approach to the engagement, seeking out ways to streamline the internal audit process to ensure minimal disruption to your day-to-day operations

Our fees for the first year ended 31 March 2024, excluding VAT, will be £21,250 (exc. VAT) for the Internal Drainage Boards and District Drainage Commissioners administered by the Middle Level Commissioners, a detailed breakdown of our fee structure for the five year appointment can be found on page 10 of this document.

Our clients rightly demand a service that provides high quality, specialist expertise, timeliness and cost effectiveness combined with local knowledge, an appreciation of local Fenland circumstances and district needs. Whitings LLP, having been established in the local area since 1928, have a proven track record of being able to meet these demands and continue to review and develop its business practices to ensure that this remains the case for many years to come.

Your Requirements

You have asked us to quote for providing the following services for the Internal Drainage Boards and District Drainage Commissioners administered by the Middle Level Commissioners:

- Subject the financial statements to internal audit in accordance with statutory requirements.
- Upon conclusion of the internal audit prepare of a management letter to the board detailing any deficiencies in the internal systems, recommending improvements in addition to communicating whether in our opinion the organisation are ensuring value for money is being achieved.
- Completion of the Internal Audit Report within the Annual Governance and Accountability Return

In order to obtain best value from our service, it is essential that our audit work is directed towards areas of greatest risk. You have indicated that you will maintain the accounting records, presenting our firm with accurate completed financial statements together with relevant and supporting schedules and reconciliations as required in a timely fashion.

The first accounts to be internally audited shall be for the year ended 31 March 2024. We will be able to carry out our work on these in accordance with your completion timetable which we provisionally understand to be 30 June 2024.

Our Audit Approach

Before the boards' year end, we would anticipate a pre-planning meeting between the audit team and members of the Middle Level Commissioners' finance team. At this meeting various formalities such as the timing of our procedures will be agreed, together with the identification of key audit areas. We would also at this stage confirm our understanding of the company's accounting systems and structure of internal controls.

This enables us to adopt an efficient and structured approach to risk assessment, analytical appraisal of results and the tailoring of audit testing to ensure that your accounts comply with all relevant legislation and regulations. The below internal audit strategy has been designed to be a high level statement of how our audit approach will be delivered and developed during the proposed engagement period.

Internal audit is an independent, objective assurance and pro-active consulting services designed to add value and improve the Board's operations. It provides an independent and objective opinion to the Board on the control environment that comprises risk management, control and governance.

All internal audit work will be undertaken with due regard to the requirements of Regulation 6 of the Accounts and Audit Regulations having cognition of the Practitioners Guide.

It covers aspects of all financial systems annually, rather than just on a strict 3 year cyclical basis which is a fairly common alternative for Internal Audit functions. The plan is for minimal 'systems review' days as the financial systems are undertaken on a common basis due to the administration of the boards by the Middle Level Commissioners, so using a risk based audit approach these only require to be audited on a sample basis across the IDBs on an annual basis. The normal level of both System confirmation and Transaction testing is set to ensure that some transactions of all individual boards within the Middle Level Commissioners' administered area are covered each year such as will be appropriate to the Board's level of activity and/or strength of assessed internal controls; nonetheless all Boards will be covered in all areas across a 3 year period.

Even so, where issues are identified , major internal control systems/personnel changes occur , or problems are encountered in conduct or results of the internal audit then the scheduled rota may be amended on year by year basis.

In addition, substantial work is carried each year on every Board on certain areas to ensure compliance and correctness of the Annual Return form.

The following list summarises the main work done and frequency, taking into account the objectives set out in the Annual Internal Audit Report within the Annual Governance and Accountability Return:

A -Return, Accounts & Completion (Annually)

- Ensure IDB/DDC cashbook kept up to date
- Ensure that monthly bank reconciliations are carried out
- Check that verification of bank reconciliations has been carried out
- Ensure that the annual return and accounting record opening and comparative figures agree to prior years records
- Ensure that figures stated on the annual return agree to underlying accounting records
- Checking casting and arithmetic of schedules
- Review variance report and investigate reasons excessive variances
- Ensure that the IDB/DDC publishes information on a free to access website/webpage up to date at the time of the internal audit
- Ensure that the IDB/DDC has complied with the publication requirements as set out in the Accounts and Audit Regulations 2015

B - Purchases (Cyclically)

- Ensure that the IDB/DDC has complied with its financial regulations and these are reviewed with sufficient regularity by the board
- Check proper purchase authority is recorded by the board in relation to IDB/DDC payments
- Carry out walkthrough testing in relation to IDB/DDC purchase system
- Agreement of purchase ledger balances to trial balance
- Ensuring payment of principal and interest in respect of loans is in accordance with agreed terms
- Confirm list of payments issued agrees to minutes
- Ensure that individual purchases are authorised by a relevant person

C - Minutes, Value for Money, Risk Management, Ethical Standard and Sustainability (Annually)

Minutes

- Review of minutes to check that risks relating to the boards are discussed
- Ensure that a formal risk assessment is carried out by the board
- Review the budget setting process
- Review minutes for unusual or extraordinary activities
- Check insurance review

Value for Money

- Ensure that value for money principles are being observed
- Obtain relevant tenders for capital purchases to ensure VFM principles are being considered.

Risk Management

- Ensure that the boards risk register is kept up to date and adequately covers potential areas of risk facing the board.
- Ensure that risk factors are taken into account in the board's decision making and implementation processes

Ethical Standards and Sustainability

- Ensure that decisions are made in an ethical manner by the board, bearing in mind environmental and other socioeconomic circumstances/responsibilities within the local community.
- Ensure that ethics is taken into account within the boards defined policies
- Ensure that long term sustainability is being taken into account in operational decisions.

D - Budget and Variance Analysis (Cyclically)

- Review variance analysis issued by the board
- Check that progress against budgets are regularly monitored
- Check that budgets are used for determining rates for the following year
- Review accruals for reasonableness and completeness

E - Sales (Cyclically)

- Perform walkthrough testing on the IDB/DDC rates system, including the treatment of special levies
- Review any rates write offs and ensure received board approval
- Perform walkthrough testing of other sales made by IDB/DDCs
- Review minutes to ensure all expected other income has been received and banked

F - Petty Cash (Cyclically)

- Not applicable at present, no petty cash function for any IDB/DDCs currently administered.

G - Wages (Cyclically)

- Performance of wages walkthrough
- Ensure that authorisation granted for overtime paid
- Review of P11Ds (where applicable)
- Ensure that non-pay rolled staff have been correctly taxed
- Confirm contractor expenses to invoices and that pay rates and payments are authorised within the minutes by the board

H - Assets (Cyclically)

- Vouch additions and review sales of fixed assets in the year
- Ensure assets are adequately covered by IDB/DDC insurance policies
- Ensure that asset movements in the year are reasonable and consistent with prior years
- Review fixed assets for indicators or impairment, both through physical review and by reference to the minutes

I - Bank (Annually)

- Ensure that regular reconciliations have occurred in the year and that these are reviewed by a senior individual within the finance department
- Recalculation of interim and year end bank reconciliations, ensuring clearance of any outstanding payments or lodgements following the reconciliation date
- Ensure that cashbook entries are based on transactions as made rather than in order of appearance on the bank statements
- Consideration of treasury management, including returns where significant bank balances are held by IDB/DDCs

J - Trial Balance & Nominal (Cyclically)

- Ensure Opera trial balance transferred to the accounts correctly
- Scrutinise creditors, accruals, debtors and prepayments
- Identify any transactions that are held within the audited figures that relate to prior or future periods
- Review and scrutiny of adjustment journals posting during the year and as part of the year end accounts process

All financial systems are to be documented and reviewed on an annual basis to provide the required level of assurance. Where appropriate probity audit work will be undertaken and the propriety, accuracy and recording of transactions sample tested.

In addition to the main work carried out on each board, the below areas are also considered to be valuable components in delivering a high quality and well-rounded internal audit service.

Consultancy and Advice

Internal Audit will be available to assist the Board with control or operational issues. During the year there might be emerging risks or issues that need an independent view or review. In addition, internal audit will be pro-active with suggestions and advice to management from information gained through experience, other organisations and networking groups.

Anti-fraud, Bribery and Corruption

Internal Audit will be pro-active in counter fraud work. Although it is not a function of Internal Audit to detect fraud, bribery and corruption (this is a responsibility of management and good system control) work will be undertaken to help ensure there are adequate systems and procedures to highlight potential instances.

Value for Money (VFM), Risk Management, Ethical Standards and Sustainability

As a part of the internal audit review, systems and controls established by management to secure VFM, risk management, ethical standards and sustainability will be examined and evaluated. Matters of an overall nature are also addressed within the annual work programme. Auditors may initiate, conduct or participate additionally in special reviews in these areas where need arises.

The above covers Boards administered throughout the year by MLC but where a new Board is added to the group administration facility, a special additional / fuller review will occur in the first year of involvement.

At the completion of each audit a report will be produced and released to the Middle Level Commissioners for distribution to the Boards. This report details the terms of reference and scope of the audit, findings, recommendations and a management action plan. An executive summary that includes an audit opinion on controls will also be included.

An annual internal audit report shall be produced to the Board to provide an overall opinion on controls and detail the audit work for the year.

About Whitings LLP

Whitings LLP are a regional firm of Chartered Accountants and Business Advisers. At the time of writing, the firm has 12 partners and 7 associates who are supported by approximately 165 staff. The firm operates from 11 offices within the East Anglia counties of Cambridgeshire, Norfolk and Suffolk. We are registered by the Institute of Chartered Accountants in England & Wales to undertake audit work.

Due to the size of the firm we are able to offer our clients with a comprehensive range of services whilst also providing specific insights into industry sectors which represent the key sectors that our client base operates within, these are detailed below:

Service Offerings

- Audit and Assurance
- Business Support
- Business Tax
- General Practice
- IT Services
- Payroll
- Private Client Tax
- Probate and Estate Administration
- Start Ups
- Tax Enquiry and Investigation Service
- Wealth Management

Sector Specialisms

- Agriculture and related industries
- Construction
- Contractors
- Creative Industries
- Manufacturing
- Not for Profit
- Property
- Retail
- Road Haulage
- Technology

More comprehensive information on the firm, its services, specialisms and culture can be found on the website www.whitingsllp.co.uk

Our Fees

We believe the fee scales we propose for this assignment are competitive and reflective of the work required to ensure compliance with relevant laws and regulations. We do not compromise on quality by issuing tenders for audit assignments that are clearly uneconomic.

Our fees for the year ended 31 March 2024 will be £21,250 (exc. VAT) for the Internal Drainage Boards and District Drainage Commissioners administered by the Middle Level Commissioners.

With regard to fees for future years, we would expect, on the assumption that the level of activities and quality of accounting records do not alter significantly that our fees would rise by no more than in line with our wage rate inflation, assumed to be 5% per annum. If, through efficiencies that we can introduce, we can provide the same services at a lower guide fee, then we shall pass on this discount to you.

On this premise, we quote the following four years' fees, excluding VAT, as: -

2024-25	£22,300
2025-26	£23,400
2026-27	£24,600
2027-28	£25,800

For normal ongoing continuous supply services, the initial payment request issued will not be a tax invoice for VAT purposes but will include a notional amount for VAT. On receipt of your payment a tax invoice will be issued to enable you to recover input tax where applicable. However, please note that a VAT invoice will be issued in certain rare circumstances for exceptional "non-continuous" work only.

You will be billed at appropriate intervals during the course of the year. We would expect most of the fees to be billed in a single fee note raised soon after the completion of the Internal Audit Report and issue of our management letter to the board. We would also propose to raise fee notes for any further specially agreed work on a quarterly basis. Payment of fees will be due within 30 days of the date of the payment request.

Key Personnel and Career Summaries

Our philosophy is to provide each client with a dedicated team responsible for their affairs, thus ensuring that we can provide both expertise and continuity of service.

All our audit staff are either qualified or studying for professional qualifications in either AAT, ACCA, or ACA. Our partners, associates and staff undertake a vigorous ongoing programme of continuing professional development, to maintain high technical standards.

Over many years we have experienced extremely high levels of staff retention, enabling us to staff audits with the same individual's year on year. This allows us to accumulate high levels of background understanding of your organisation and these mature relationships with clients makes two way communication both easy and friendly.

The proposed core audit team will be:

Your Audit Principle
It is intended that the audit principle responsible for this assignment will be Ben Beech, an Associate of the firm who is based at our March office. Ben began working for Whitings in 2011, qualifying as a Chartered Accountant in 2016. He is in charge of the firm's audit and assurance offering within the Fenland and surrounding areas, dealing with many of the firm's larger clients operating in a range of sectors. He is also involved in the monitoring and development of the firm's professional standards and compliance procedures.

Your Relationship Manager
Your designated relationship manager for this assignment will be Aston Hinson who is also based at our March office. Aston has worked with Ben for many years supporting him in the provision of high quality audits to some of the firm's largest clients. Aston is also part of the firms Not for Profit team, assisting these organisations with their accounting and tax requirements.

Your Audit Team
The audit team will include a range of staff appropriate to the varying tasks involved ranging from qualified accountants to junior accounts technicians.

Appendix A - Internal Audit Plan - Year Ending 31 March 2024

The below is an indication of the number of working days required to carry out the internal audit of the 29 Internal Drainage Boards and District Drainage Commissioners under the administration of the Middle Level Commissioners. As a result, and taking into account the engagement timeframe, we are confident that we will be able to meet the deadlines set.

Audit Areas	Planned Days
Planning - discussions, clarification, summarising, AGAR requirement review	4
Systems - review and confirmation work	20
Transactions - testing and verification	20
Completion - collation of issues and recommendations, enquiries of management, reporting via the AGAR and management letter	6
TOTAL	**50**

Appendix B - List of Administered Boards

Benwick Internal Drainage Board
Bluntisham Internal Drainage Board
Churchfield and Plawfield Internal Drainage Board
Conington and Holme Internal Drainage Board
Curf and Wimblington Combined Internal Drainage Board
Euximoor Internal Drainage Board
Haddenham Level Drainage Commissioners
Hundred Foot Washes Internal Drainage Board
Hundred of Wisbech Internal Drainage Board
Manea and Welney District Drainage Commissioners
March West and White Fen Internal Drainage Board
March East Internal Drainage Board
March Fifth District Drainage Commissioners
March Sixth District Drainage Commissioners
March Third District Drainage Commissioners
Needham and Laddus Internal Drainage Board
Nightlayers Internal Drainage Board
Nordelph Internal Drainage Board
Over and Willingham IDB
Ramsey First (Hollow) Internal Drainage Board
Ramsey Fourth (Middlemoor) Internal Drainage Board
Ramsey Upwood and Great Raveley Internal Drainage Board
Ransonmoor District Drainage Commissioners
Sawtry Internal Drainage Board
Sutton and Mepal Internal Drainage Board
Swavesey Internal Drainage Board
Upwell Internal Drainage Board
Waldersey Internal Drainage Board
Warboys, Somersham and Pidley Internal Drainage Board

Department for Environment Food & Rural Affairs

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 £.

CONINGTON & HOLME 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	6,542
2.	
3.	
4.	
5.	
6.	
7.	
8.	
Total	**6,542**

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		21,151
2. Special Levies		6,002
3. Higher Land Water Contributions from the Environment Agency		2,315
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		2
10. Rents and Acknowledgements		0
11. Other Income		0
Total income		**29,470**
EXPENDITURE		
12. New Works and Improvement Works		0
13. Total precept to the Environment Agency		2,100
14. Watercourse maintenance		13,459
15. Pumping Stations, Sluices and Water level control structures		2,007
16. Administration		8,834
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		170
Total expenditure		**26,970**

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		0
Net Operating Surplus/(Deficit) for the year		**2,500**
24. Developers Funds income not applied in year		1,250
25. Grant income not applied in year		0

Notes:

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

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

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

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

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

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

17. State all costs associated with the PSCA

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

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

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

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

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

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

24. Total balance of developer fund year end.

25. Unspent grant at year end.

Section B –IDB Reporting

Policy Delivery Statement

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

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

Biodiversity

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

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

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

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

When was biodiversity last discussed at a Board meeting (date)?.......... 08/06/2021

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

SSSI water level management plans

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

If so, which ones:

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

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

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?

25.4

How many pumping stations does the Board operate?

1

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

0.71 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 [X] No [ ]

Register of Member's Interests..Yes [X] No [ ]

Anti-fraud and corruption policy...Yes [X] No [ ]

Board membership and attendance

How many Board members (in total – elected and appointed) do you have on your IDB?	9
Seats available to appointed members under the Land Drainage Act 1991.	4
Number of elected members on the board at year end.	8
Number of appointed members on the board at year end.	1
Mean average number of elected members in attendance at each board meeting over the last financial year.	6
Mean average number of appointed members in attendance at each board meeting over the last financial year.	0

Have you held elections within the last three years?..Yes [X] 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 [X] 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 [X] 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	[X]
Meetings	[X]
Shows/events (including open days/inspections)	[ ]
Consultations	[ ]
Notices	[X]

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

1%

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

CONINGTON & HOLME INTERNAL DRAINAGE BOARD

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

Signature	S Ablett
Date	12/09/2022
Name in BLOCK LETTERS	MISS SAMANTHA ABLETT
Designation	ASSISTANT TREASURER
Email address	sam.ablett@middlelevel.gov.uk

CONINGTON AND HOLME INTERNAL DRAINAGE BOARD
BUDGET MONITORING 2022/2023
GRAVITY AREA (AREA 1)

Page no.

	Estimated 2022/2023 £	Actual to 31/12/2022 £	Forecast to 31/03/2023 £	Remarks
1 Drainworks (including Environmental measures	8,000	866	8,000	
2 Repairs and renewals	50	0	50	
3 Insurances	125	126	125	
4 Administration charge, Health and Safety contract, Audit fee, printing, stationery, advertising, Association of Drainage Authorities subscriptions etc	4,575	1,858	4,575	
5 Environment Agency - Precept	1,607	1,607	1,607	
	14,357	4,457	14,357	
LESS Deposit Accounts interest, etc	1,028	1,553	1,553	
	13,329	2,904	12,804	

GENERAL FUND				
Open balance	3,026	3,026	3,026	
Rates raised	13,329	13,329	13,329	0.1042 p
net expenditure	13,329	2,904	12,804	
Close balance	3,026	13,451	3,551	

CONINGTON AND HOLME INTERNAL DRAINAGE BOARD
BUDGET MONITORING 2022/2023
PUMPED AREA (AREA 2)

Page no.

		Estimated 2022/2023 £	Actual to 31/03/2022 £	Forecast to 31/03/2023 £	Remarks	
1	Drainworks (including Environmental measures)	4,600	161	4,750		
2	Electricity	3,400	1,188	3,400	accounts received to September	
3	Repairs and renewals	1,000	1,119	1,350		
4	Insurances	400	393	400		
5	Administration charge, Health and Safety contract, Audit fee, printing, stationery, advertising, etc	4,575	1,858	4,575		
6	Environment Agency - Precept	536	536	536		
7	Improvement works	14,500	4,500	5,500	- Budget includes replace wet well bolts	9,000
8	Loan repayments *(Year 5 of 10)*	1,055	1,055	1,055	Weedscreen	
8	Loan repayments *(Year 2 of 3)*	1,190	1,190	1,190	Motor/control panel repairs	
8	Loan repayments *(Year 1 of 10)*	950	0	0	Wet well bolt replacement	
8	Loan repayments *(Year 1 of 3)*	383	0	383	Telemetry	
		32,588	11,999	23,138		
	LESS Deposit Accounts interest, etc	15,241	6,250	6,250	- Budget includes loan for wet well bolts	9,000
		17,347	5,749	16,888		
	GENERAL FUND					
	Open balance	1,396	1,396	1,396		
	Rates raised	17,347	17,347	17,347		
	net expenditure	17,347	5,749	16,888		
	Close balance	1,396	12,993	1,855		

CONINGTON & HOLME IDB
INSURED VALUE OF FIXED ASSETS

PUMPING STATION

	As At 1st April 2023
CONINGTON PUMPING STATION	701,500.00
	701,500.00

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

CONINGTON & HOLME 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 2023, that:

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

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

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

and recorded as minute reference:

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

Chairman

Clerk

WWW.MIDDLELEVEL.GOV.UK

CONINGTON AND HOLME INTERNAL DRAINAGE BOARD

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

Anglia Farmers Ltd - Electricity supply to pumping station	914.27
Environment Agency - Precept	1,050.13
Middle Level Commissioners - Administration charge, postages, telephone charges, stationery and Health and Safety contract	4,930.87
Middle Level Commissioners - Preparation of Highland Water claims	45.24
Anglia Farmers Ltd - Electricity supply to pumping station	1,655.11
Anglia Farmers Ltd - Electricity supply to pumping station	2,629.60
Middle Level Commisssioners - Fees (Production of Board reports, planning and development applications)	748.02
Middle Level Commissioners - Renewal of insurances	482.11
Middle Level Commissioners - Board meeting expenses (Account from Barclaycard)	100.70
Association of Drainage Authorities - Subscription 2021	678.00
PKF Littlejohn LLP - Audit Fee (2020-2021 accounts)	240.00
Middle Level Commissioners - Health and Safety re-charges for 2020-2021	240.00
Middle Level Commissioners - Administration charge, postages and telephone charges	3,860.98
Consent refund - Sisk	50.00
Environment Agency - Precept	1050.12
Middle Level Commissioners - Preparation of highland water claims	39.65
Information Commissioner - Renewal of Data Protection registration	40.00
Association of Drainage Authorities (River Great Ouse branch) - Subscription 2021-2022	6.00
Middle Level Commisssioners - Fees (Planning and development applications)	73.20
V & J Services - Flail mowing	14,488.03
Middle Level Commisssioners - Fees (Planning and development applications)	353.45
Middle Level Commissioners - Internal audit fees (Whiting & Partners, 2020-2021 accounts)	558.00
	34,233.48

(NB - Amounts shown include Value Added Tax)

CONINGTON AND HOLME INTERNAL DRAINAGE BOARD

Payments 2022/2023 (1st April 2022 - 31st March 2023)

Environment Agency - Precept	1,071.13
Middle Level Commissioners - Administration charge, postages, telephone charges, stationery	4,817.00
Middle Level Commisssioners - Fees (Site visit at Glatton to inspect Board's watercourse, planning and development applications)	410.04
Middle Level Commissioners - Health and Safety re-charges for 2021-2022	240.00
Middle Level Commissioners - Contribution (Environmental Officer)	400.00
Association of Drainage Authorities - Subscription 2022	685.20
Middle Level Commissioners - Renewal of insurances	518.93
Middle Level Commissioners - Internal audit fees (Whiting & Partners, 2021-20221 accounts)	558.00
Middle Level Commissioners - Administration charge, postages and telephone charges	3,866.20
Middle Level Commissioners - Contribution (Environmental Officer)	400.00
PKF Littlejohn LLP - Audit Fee (2021-2022 accounts)	240.00
Middle Level Commisssioners - Fees (Production of Board reports, planning and development applications)	446.09
Environment Agency - Precept	1,071.13
Middle Level Commissioners - Pumping station maintenance	215.47
Middle Level Commissioners - Expense in connection with Board meeting	100.50
Middle Level Commissioners - Pumping station maintenance	215.47
Middle Level Commisssioners - Fees (Site visit at Glatton to review works to improve water flows, internal discussions regarding pumping station, planning and development applications)	306.65
Davies Contracting Limited - Drain maintenance	187.20
Middle Level Commissioners - Checking conditions of piles below pumps	911.71
Association of Drainage Authorities (River Great Ouse branch) - Subscription 2022-2023	6.00
V & J Services - Flail mowing	14,234.87
Middle Level Commissioners - Pumping station maintenance	816.00
C Holmes & Son - Refund of drainage rates	76.80
Information Commissioner - Renewal of Data Protection registration	40.00
Middle Level Commisssioners - Fees (Planning and development applications)	36.00
Middle Level Commissioners - Preparation of Highland Water claims	44.02
Anglia Farmers Ltd - Electricity supply to pumping station	5,565.98
	37,480.39

(NB - Amounts shown include Value Added Tax)

CONINGTON AND HOLME INTERNAL DRAINAGE BOARD
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

GENERAL FUND

INCOME

		TOTAL	GRAVITY AREA	PUMPED AREA
2022				
Apr-01	Balance brought forward	4,421.49	3,025.84	1,395.65
2023				
Mar-31	Rate income and Special levy	30,675.76	13,328.91	17,346.85
	Interest of Deposit Accounts	0.07	0.05	0.02
	Development Charges	63.00	63.00	0.00
	Highland Water contributions	3,302.34	1,552.57	1,749.77
	Grant-in-aid - telemetry	2,312.92	0.00	2,312.92
	advance from Area 1 A1(M) account	3,950.00	0.00	3,950.00
		44,725.58	17,970.37	26,755.21

EXPENDITURE

		TOTAL	GRAVITY AREA	PUMPED AREA
2023				
Mar-31	Expenditure during the year:-			
	Precept	2,142.26	1,606.70	535.56
	Insurances	518.93	125.76	393.17
	Repairs and renewals	1,897.32	0.00	1,897.32
	Fuel	5,355.18	0.00	5,355.18
	Drainworks	13,725.67	8,263.71	5,461.96
	Administration charge, Audit fee, printing, stationery, advertising etc	8,848.05	4,424.03	4,424.02
	Loan Repayment	2,627.50	0.00	2,627.50
	Instllation of telemetry	4,625.83	0.00	4,625.83
	Balance carried forward	4,984.84	3,550.17	1,434.67
		44,725.58	17,970.37	26,755.21

CONINGTON AND HOLME INTERNAL DRAINAGE BOARD
BALANCE SHEET AS AT 31ST MARCH 2023

LIABILITIES

		TOTAL	GRAVITY AREA	PUMPED AREA
CAPITAL SECTION				
Capital Provisions Account		610,000.00	9,292.92	600,707.08
Loan account - Area 1 to Area 2		0.00	-9,292.92	9,292.92
REVENUE SECTION				
General Fund		4,984.84	3,550.17	1,434.67
Development Charges Account		1,187.47	1,187.47	0.00
Discharge Consent Contributions - A1(M) Account		28,077.16	28,077.16	0.00
Future works account		0.00	0.00	0.00
Sundry Creditors		12,591.32	2,992.55	9,598.77
		656,840.79	35,807.35	621,033.44

ASSETS

		TOTAL	GRAVITY AREA	PUMPED AREA
CAPITAL SECTION				
Pumping Station (Valuation)		610,000.00	0.00	610,000.00
REVENUE SECTION				
Value added Tax - Refunds due		1,806.68	423.82	1,382.86
Ratepayers Account - Arrears		1,110.31	1,110.31	0.00
Sundry Debtors		0.00	0.00	0.00
Balance in hand:-				
Barclays -Treasurer's Account	43,335.84			
National Savings - Treasurer's Account	587.96	43,923.80	34,273.22	9,650.58
		656,840.79	35,807.35	621,033.44

Conington & Holme Internal Drainage Board

Summary of Bank Reconciliations as at 31st March 2023

Barclays - Treasurers Account 2021/2022

1st April 2022			31st March 2023	
Balance brought forward		37,286.59	Payments made during the year	37,480.39
31st March 2023				
Receipts during the year				
Clerk's collection account	43,529.64			
Interest on deposit accounts	0.00	43,529.64	Balance carried forward	43,335.84
		80,816.23		**80,816.23**

National Savings - Treasurers Account 2021/2022

1st April 2022		31st March 2023	
Balance brought forward	587.41	Payments made during the year	0.00
31st March 2023			
Interest on deposit accounts	0.55	Balance carried forward	587.96
	587.96		**587.96**

Barclays Bank PLc

Clients Premium Account

Balance per Statement as at 31st March 2023	43,335.84
Less unpresented cheques	0.00
O/S lodgement	0.00
Balance per Trial Balance	**43,335.84**

Cash balances as at 31st March 2023

Barclays Bank PLc

Clients Premium Account	**43,335.84**

National Savings

Investment Account per passbook	**587.96**
Total reconciled cash balances per accounts	**43,923.80**

Conington & Holme Internal Drainage Board
Area 2 - Pumped catchment

Loan 1 Loan from Area 1 - A1(M) account £10,000 repayable over 10 years

Installation of new weed-screen at pumping station.
Loan commenced 1st April 2018

Repayment schedule:

Year		Principal	Interest	Total
1	2018/2019	955.00	100.00	1,055.00
2	2019/2020	965.00	90.00	1,055.00
3	2020/2021	975.00	80.00	1,055.00
4	2021/2022	985.00	70.00	1,055.00
5	2022/2023	995.00	60.00	1,055.00
6	2023/2024	1,005.00	50.00	1,055.00
7	2024/2025	1,015.00	40.00	1,055.00
8	2025/2026	1,025.00	30.00	1,055.00
9	2026/2027	1,035.00	20.00	1,055.00
10	2027/2028	1,045.00	10.00	1,055.00
		10,000.00	550.00	10,550.00

Balance at 1st April 2022			6,120.00
31st March 2023			
	Interest		60.00
Repayments			
	Principal	995.00	
	Interest	60.00	
			1,055.00
Balance at 31st March 2023			5,125.00

Loan 2 Loan from Area 1 - A1(M) account £3,500 repayable over 3 years

Electrical repairs at pumping station
Loan commenced 1st October 2020

Year		Principal	Interest	Total
1	2020/2021	577.50	17.50	595.00
2	2021/2022	1,160.83	29.17	1,190.00
3	2022/2023	1,172.50	17.50	1,190.00
4	2023/2024	589.17	5.83	595.00
		3,500.00	70.00	3,570.00

Balance at 1st April 202			1,761.67
31st March 2023			
	Drawn		0.00
	Interest		17.50
Repayments			
	Principal	1,172.50	
	Interest	17.50	
			1,190.00
Balance at 31st March 2023			589.17

Repayment schedule:

Year	Principal	Interest	Total	Total
1	577.50	17.50	595.00	595.00
2	577.50	17.50	595.00	
2	583.33	11.67	595.00	1,190.00
3	583.34	11.66	595.00	
3	589.16	5.84	595.00	1,190.00
4	589.17	5.83	595.00	595.00
	3,500.00	70.00	3,570.00	3,570.00

Loan 3 Loan from Area 1 - A1(M) account £9,000 repayable over 10 years

Installation of telemetry at pumping station
Loan to commence 2022/2023

Repayment schedule:

Year		Principal	Interest	Total
1	2022/2023	371.25	11.25	382.50
2	2023/2024	371.25	11.25	382.50
2	2023/2024	375.00	7.50	382.50
3	2024/2025	375.00	7.50	382.50
3	2024/2025	378.75	3.75	382.50
4	2025/2026	378.75	3.75	382.50
		2,250.00	45.00	2,295.00

Balance at 1st April 2022			0.00
31st March 2023			
	Drawn		2,250.00
	Interest		11.25
Repayments			
	Principal	371.25	
	Interest	11.25	
			382.50
Balance at 31st March 2023			1,878.75

Loan 4 Loan from Area 1 - A1(M) account £1,700 repayable over 3 years

Revenue overspend 2022/2023 - funding to balance
Loan to commence 2023/2024

Repayment schedule:

Year		Principal	Interest	Total
1	2023/2024	552.50	42.50	595.00
2	2024/2025	566.50	28.50	595.00
3	2025/2026	581.00	14.00	595.00
		1,700.00	85.00	1,785.00

Balance at 1st April 2022			0.00
31st March 2023			
	Drawn		1,700.00
	Interest		0.00
Repayments			
	Principal	0.00	
	Interest	0.00	
			0.00
Balance at 31st March 202			1,700.00

Summary of loan balances as at 31st March 2023

Loan 1	5,125.00
Loan 2	589.17
Loan 3	1,878.75
Loan 4	1,700.00
	9,292.92

Section 2 – Accounting Statements 2022/23 for

CONINGTON & HOLME INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	32,571	35,071	*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	27,153	30,676	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	2,317	5,615	*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	26,970	37,113	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	35,071	34,249	*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	37,874	43,924	*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	610,000	610,000	*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).*

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

I certify that for the year ended 31 March 2023 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 16th May 2023

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

as recorded in minute reference:

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

Conington & Holme IDB
Reconciliation between statement of accounts and Annual Return
Financial year ended 31st March 2023

				Per Annual Return
Line 1	**Balances brought forward**			
	General Fund	4,421.49		
	Development Charges Account	1,250.45		
	Discharge (A1M) Account	29,399.20		
	Future Works Account	0.00		
			35,071.14	**35,071**
Line 2	**Rates and Special Levies**			
	Agricultural rates	24,133.76		
	Special Levies	6,542.00		
	Penalty	0.00		
	Costs	0.00		
	Write-off	0.00		
			30,675.76	**30,676**
Line 3	**Total other receipts**			
	Interest			
	General fund	0.07		
	Development charges account	0.02		
	Discharge (A1M) account	0.46		
	Grant in Aid	2,312.92		
	Highland Water	3,302.34		
	Discharge contributions	0.00		
	Write back of provisions	0.00		
			5,615.81	**5,615**
Line 4	**Staff costs**			
	Wages/salaries	0.00		
	National insurance contributions	0.00		
	Pension costs	0.00		
	Travelling expenses	0.00		
			0.00	**0**
Line 5	**Loan repayments**			
	PWLB - Principal	0.00		
	PWLB - Interest	0.00		
			0.00	**0**
Line 6	**All other payments**			
	Precept	2,142.26		
	Rates, insurances, telephones	518.93		
	Repairs and renewals	1,897.32		
	Fuel	5,355.18		
	Drainworks	13,725.67		
	Administration	8,848.05		
	Development charges fees	0.00		
	Improvement works	4,625.83		
			37,113.24	**37,113**

Conington & Holme IDB
Reconciliation between statement of accounts and Annual Return
Financial year ended 31st March 2023

				Per Annual Return
Line 7	**Balances carried forward**			
	General Fund	4,984.84		
	Development Charges Account	1,187.47		
	Discharge (A1M) Account	28,077.16		
	Future Works Account	0.00		
			34,249.47	**34,249**
	Reconciliation			
	Line 1 + Line 2 + Line 3 - Line 4 - Line 5 - Line 6		34,249.47	
	Balances carried forward			
	Per Annual return		**34,249.00**	

CONINGTON AND HOLME INTERNAL DRAINAGE BOARD
BUDGET 2023/2024
GRAVITY AREA (AREA 1)

	Estimated 2022/2023 £	Actual 2022/2023 £	Budget 2023/2024 £	Remarks
				A - Includes:
1 Drainworks (including Environmental measures	8,000	8,264 [A]	9,200 [B]	Slubbing 0 Flail mowing 7,367
2 Repairs and renewals	50	0	50	B - General provision *(based on prev years)* Drain maintenance programme to be agreed at meeting
3 Insurances	125	126	170	*Total flail mowing for Board:*
4 Administration charge, Health and Safety contract, Audit fee, printing, stationery, advertising, Association of Drainage Authorities subscriptions etc	4,575	4,424	4,725	*2020/2021 9,189* *2021/2022 12,073* *2022/2023 7,367*
5 Environment Agency - Precept	1,607	1,607	1,655	
	14,357	14,420	15,800	
LESS Deposit Accounts interest, etc	1,028	1,616	1,180	
	13,329	12,805	14,619	

GENERAL FUND				
Open balance	3,026	3,026	3,550	
Rates raised	13,329	13,329	14,619	0.1190 p
net expenditure	13,329	12,805	14,619	
Close balance	3,026	3,550	3,550	

Page no.

Conington & Holme Internal Drainage Board

AREA 1

Rate and levy requirements

Under Section 37 of the Land Drainage Act 1991, the appropriate proportions in which the net expenditure of the Board must be borne for 2023/2024 is:-

a) Proportion to be borne by the Agricultural Sector – 54.10%

b) Proportion to be borne by Special levy issued to Huntingdonshire District Council – 45.90%

The product of a rate of 1p in the £ on Agricultural land and buildings is £665.

In 2023/2024 a rate of 1p together with corresponding Special levy would raise £1,228.

Revenue cash balance in hand on 31st March 2023 - £3,550

The estimated net expenditure for the Boards Revenue and Capital Programmes in 2023/2024 is £14,619 and equivalent to:-

a) a rate in the £ on Agricultural land and buildings of 11.90p and

b) a Special levy on Huntingdonshire District Council of £6,710.

In 2022/2023 the Board set a rate of 10.85p in the £ together with a Special levy of £6,118 on Huntingdonshire District Council. **Members should give consideration to the current and required level of balances when setting the rate for 2023/2024**

P BURROWS

Clerk to the Board

May 2023

CONINGTON AND HOLME INTERNAL DRAINAGE BOARD
BUDGET 2023/2024
PUMPED AREA (AREA 2)

Page no.

		Estimated 2022/2023 £	Actual 2022/2023 £	Budget 2023/2024 £
1	Drainworks (including Environmental measures)	4,600	5,462 [A]	4,600 [B]
2	Electricity	3,400	5,355 [C]	9,750 [D]
3	Repairs and renewals	1,000	1,897	1,100
4	Insurances	400	393	530
5	Administration charge, Health and Safety contract, Audit fee, printing, stationery, advertising, etc	4,575	4,424	4,725
6	Environment Agency - Precept	536	536	552
7	Improvement works	14,500	4,626 [E]	9,000 [F]
8	Loan repayments *(Year 6 of 10)*	1,055	1,055	1,055
8	Loan repayments *(Year 3 of 3)*	1,190	1,190	595
8	Loan repayments *(Year 1 of 3)*	0	0	595
8	Loan repayments *(Year 2 of 3)*	383	383	765
8	Loan repayments *(Year 1 of 10)*	950	0	1,024
		32,588	25,321	34,291
	LESS Deposit Accounts interest, etc	15,241	8,013 [G]	10,253 [H]
		17,347	17,308	24,038
	GENERAL FUND			
	Open balance	1,396	1,396	1,435
	Rates raised	17,347	17,347	24,038
	net expenditure	17,347	17,308	24,038
	Close balance	1,396	1,435	1,435

Remarks

A -	Includes:	
	Flail mowing	4,495
	Slubbing	806
B -	General provision *(based on prev years)* Drain maintenance programme to be agreed at meeting	
C -	Usage to end of year estimated from meter reads	
D -	Provision based on 5 year average and increased for new contract rates -	
D -	provision for "average" year - pumping for "event year" could be 3 x estimate	
C/D -	Higher running costs for inefficient pumping	
E -	Installation of telemetry	
F -	Replace wet well bolts	
-	From A1(M) account /Replacement weed-screen	
-	From A1(M) account / Motor & control panel repairs	
-	From A1(M) account - Revenue funding support	
	From A1(M) account / Telemetry installation	
-	From A1(M) account / Replace wet well bolts	
G -	Includes loan funding	3,950
	Grant-in-aid - telemetry	2,313
H -	Includes loan funding - wet well bolts	9,000

Conington & Holme Internal Drainage Board

AREA 2

Rate and levy requirements

Under Section 37 of the Land Drainage Act 1991, the appropriate proportions in which the net expenditure of the Board must be borne for 2023/2024 is:-

a) Proportion to be borne by the Agricultural Sector – 97.56%

b) Proportion to be borne by Special levy issued to Huntingdonshire District Council – 2.44%

The product of a rate of 1p in the £ on Agricultural land and buildings is £484.

In 2023/2024 a rate of 1p together with corresponding Special levy would raise £496.

Revenue cash balance in hand on 31st March 2023 - £1,435.

The estimated net expenditure for the Boards Revenue and Capital Programmes in 2023/2024 is £24,038, which includes loan repayment provisions of £1,055 (£10,000 payable over 10 years) for replacing the weed-screen at the pumping station, £595 (£3,500 payable over 3 years) for pump motor and control panel repairs, £595 (£1,7000 repayable over 3 years) for revenue funding support for budget overspend 2022/2023, £765 (£2,250 for installation of telemetry at pumping station), and £1,024 (£9,000 repayable over 10 years) for replacing the wet well bolts at the pumping station and is equivalent to:-

a) a rate in the £ on Agricultural land and buildings of 48.50p and

b) a Special levy on Huntingdonshire District Council of £587.

In 2022/2023 a rate of 35.00p in the £ was raised together with a Special levy of £424 on Huntingdonshire District Council. **Members should give consideration to the current and required level of balances when setting the rate for 2023/2024.**

P BURROWS

Clerk to the Board

May 2023