NEEDHAM AND LADDUS INTERNAL DRAINAGE BOARD

At a Meeting of the Needham and Laddus Internal Drainage Board
hosted at the Crown Lodge, Outwell on Tuesday 16th April 2024

PRESENT

J F Martin Esq (Chairman)	K Harrison Esq
J H Fenn Esq (Vice Chairman)	P Lankfer Esq
D Boyce Esq	J Scott Esq
B Carr Esq	M Scott Esq
A Giles Esq	P W West Esq
C Robinson Esq	

Mr Robert Hill (representing the Clerk) and Mr Morgan Lakey (representing the Consulting Engineers) were in attendance.

Apologies for absence

Apologies for absence were received from S Calton Esq, M Fenn (District Officer), A Lensen Esq, P Tegerdine Esq, C J Crofts Esq, J Kirk Esq and C Rose Esq.

The Chairman welcomed members to the annual meeting of the Board and referred to the very challenging year that the Board had faced. He considered the Board's system had coped throughout, which had highlighted the benefit of regular routine maintenance works to the channels. On behalf of the Board he offered thanks to the Middle Level Commissioners and their staff, who had worked throughout the winter to ensure the drainage of the district.

B.411 Declarations of Interest

The Clerk 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.

i) Jonathan Fenn declared an interest as an employee of Middle Level Commissioners.

ii) Paul West declared an interest in all matters concerning the Middle level Commissioners as a member of the Middle level Board.

B.412 Confirmation of Minutes

RESOLVED

That the Minutes of the Meetings of the Board held on the 18th October 2023 are recorded correctly and that they be confirmed and signed.

B.413 Constitution & Membership

Viz:

Provided by the Middle Level Commissioners		Item No:	4
Meeting:	**NEEDHAM & LADDUS IDB**	**Subject:**	**CONSTITUTION & MEMBERSHIP**
Date:	**Tuesday 16th April 2024**	**Officer Responsible:**	**Polly Tombleson**

RECOMMENDATIONS

The Board is asked to:

A. Note the current status of its membership and the role they each play as members serving the interests of the Board.
B. Review attendance records and identify any resolutions as necessary.
C. To review excess membership
D. Determine whether there are composition changes and/or amalgamations it wishes to progress.
E. Reenforce the need for members to view all five 'Good Governance' videos.
F. Identify any topic areas for additional training, as well as any inspection/site visit requirements.

1. Current status

1.1 The table below outline the current composition of the Board and the quorum as detailed in the standing orders.

	Elected Members	Appointed Members	Total Members	Quorum
Composition	12	N/A		5
Actual	13	1 FDC, 5 KLWN	19	
Vacancies	+1		+1	

1.2 The table below details the current elected members of the Board

No	Name	Status (one of four categories)	Commentary
1	Tom Brown	Ratepayer	
2	Steve Calton	Nominee of Ratepayer (Martin & Sons)	
3	Jon Fenn	Nominee of Ratepayer (Martin & Sons)	Vice-Chair
4	Michael Fenn	Nominee of Ratepayer (Martin & Sons)	District Officer
5	Alan Giles	Ratepayer	
6	Peter Lankfer	Ratepayer	
7	Andrew Lenson	Representative of Coldham farms	
8	James Martin	Ratepayer	Chair
9	Chris Robinson	Ratepayer	
10	John Scott	Nominee of Ratepayer (A G Scott & Son)	
11	Michael Scott	Nominee of Ratepayer (A G Scott & Son)	
12	Peter Tegerdine	Nominee of Ratepayer (Waldersey Farms Ltd)	
13	Paul West	Nominee of Ratepayer (Laddus Farms)	

1.3 The table below details the current appointed members of the Board.

1.4 Special levy paying District Councils appoint members to Boards and their role is to be part of the Board representing all the non-agricultural interests within the Board's district. The Council must consider appointing members who have relevant knowledge or experience that is relevant to the Board and its district.

1.5 Appointed members do not need to be councillors or employees of the Council, therefore can represent wider relevant interests within the district, eg major infrastructure, commerce, community groups, environmental interests.

No	Name	Appointing Council	Commentary (one of three categories)
1	Dale Boyce	No longer nominee of BCKLWN	Councillor
2	Brian Carr	BCKLWN	Councillor
3	Christopher Crofts	BCKLWN	Councillor
4	Julian Kirk	BCKLWN	Councillor
5	Colin Rose	BCKLWN	Councillor
6	Charlie Marks	FDC	Councillor

1.6 All Members are reminded that have equal status to each-other around the Board table and are here to serve the interests of the Board.

2. Attendance

2.1 The table below outlines the attendance record for the last four meetings of the Board.

Elected Members

No	Name	18/10/2023	18/4/2023	19/4/2022	20/4/2021
1	Tom Brown				
2	Steve Calton	Present	Present	Present	
3	Jon Fenn	Present	Present	Present	Present
4	Michael Fenn	Present	Present	Present	Apologies
5	Alan Giles		Present	Present	
6	Peter Lankfer	N/A	Present		
7	Andrew Lenson	apologies	N/A	N/A	N/A
8	James Martin	Apologies	Present	Present	Present
9	Chris Robinson	Apologies			
10	John Scott	Apologies		Present	Apologies
11	Michael Scott	Apologies	Apologies	Present	Present
12	Peter Tegerdine	Apologies	Apologies	Present	Present
13	Paul West		Present	Present	Present
14					

Attendance at Chairs Meetings

No	Name	6/10/2023	13/12/2022	12/4/2022	2/11/2021
1	James Martin	Apologies	Present	Present	Present

Appointed Members (current and previous)

No	Name (Council)	18/10/2023	18/4/2023	19/4/2022	20/4/2021
1	Dale Boyce (as BCKLWN)	Present	Present		Present
2	Brian Carr (BCKLWN)	N/A	N/A	N/A	N/A
3	Christopher Crofts (BCKLWN	Apologies	Apologies	Present	Present
4	Julian Kirk (BCKLWN	Apologies	Apologies	Present	
5	Colin Rose (BCKLWN	Present	Apologies	Apologies	Present
6	Charlie Marks (FDC)	Apologies			

3. Elections, vacancies & appointments

3.1 The Board seems to have gained an extra member with requesting Andrew Lensen to become a member representing Coldham Estate and Steve Calton has been put on as a nominee of a ratepayer as he was no longer a nominee of BCKLWN, and Dale Boyce is now no longer a nominee of BCKLWN.

4. Composition and amalgamations

4.1 The Board is encouraged to continually monitor and review its membership, financial and climate resilience, along with assessing its influence locally, regionally and nationally. These are all factors that may lead the Board to consider changing its composition and/or amalgamation with (an)other Board(s).

4.2 Amalgamations and composition changes are not swift processes and can take a number of years. They require planning and additional/specialist resourcing by the MLC as your clerk, Environment Agency and Defra. Therefore, the Board is encouraged to think ahead five to ten years in its decision making, thinking about the next generation.

5. Training

5.1 All Members are asked to digest the Good Governance Guide for Internal Drainage Boards published by the Association of Drainage Authorities and view the five accompanying videos intended to bring the guide to life. They are available via https://middlelevel.gov.uk/about/idb-governance/

5.2 To date 1 of 13 Board Members have reported viewing all five videos.
To date 8 of 13 Board Members have reported viewing 2 of 5 videos

5.3 Members are asked to identify any topics areas they would value further training on as well as any site inspections that would help them undertake their role on the Board more effectively.

5.4 Member training is reported to Defra as part of the annual IDB1 return.

Author Name: Polly Tombleson
Role: Senior Business Support Officer

Mr Hill reported that during Paul Burrows' 14 months in his role as Clerk to the Boards, he had attended a number of meetings and taken stock of the way in which the Middle Level Commissioners were supporting Boards with the right paperwork to ensure they were providing clarity and consistency across Boards. He advised that with this in mind Mr Burrows considered the agendas needed a refresh to assist Members with the flow and make it easier for minutes of the meetings to be prepared to a better standard and in a timely manner.

He advised that Mr Burrows, having attended several Board meetings during the past year, it was evident that some Boards did not have as good attendance as others and were struggling in term of membership and governance, including one Board having to escalate viability concerns to Defra. He added that the purpose of this agenda item was to assist in reporting this information to Defra in order to bring greater clarity around the strength of Boards in terms of membership. It was Mr Burrow's intention that those Boards that were struggling it may trigger conversations around whether they needed to consider amalgamating with neighbouring Boards.

Mr Hill also outlined how Mr Burrows had invited all Chairs, Vice Chairs and Board Members who sit on more than one IDB within the Middle Level to an informal session recently to share thoughts about the future IDB governance landscape within the Middle Level and whether action was needed to ensure this was resilient for the future. He added that a small group was identified to draft an initial case for change and that this would be shared when ready for wider inputs and views.

The Chairman promoted the ADA governance training videos to new members, reporting that he had re-watched them recently. The clerk outlined that ADA were in the final stages of updating the governance guide and he hoped this and new training would be launched in due course.

Membership

Mr Hill informed members that Mr Dale Boyce had previously been a member of the Board as an appointee of Borough Council of Kings Lynn & West Norfolk. However, they had now confirmed their appointees for 2024 and Mr Boyce was not appointed. Mr Hill confirmed that there were no vacancies for an agricultural member and Mr Boyce was therefore no longer a member of the Board. The Vice-Chair considered that Mr Boyce had been an active member of the Board and his knowledge and experience were invaluable.

Mr Boyce informed the Board that although not a member of the Board he would be willing to continue to attend meetings, as a representative of the Parish Council.

In response to the Chair, Mr Hill confirmed that the Board could appoint persons to attend meetings where considered appropriate but these representatives would not have the same status as Board Members and would not be able to vote on matters.

With regards to the current agricultural membership, the Chair confirmed that 2025 was an election year, which would give an opportunity to fully review membership at the time.

RESOLVED

> That Mr Dale Boyce be appointed as a non-elected member of the Parish Council to attend Board meetings.

Amalgamation

The Chair referred to the good attendance at the meeting and the potential issues of a gravity drained Board amalgamating with a pumped Board.

Mr P West referred to issues with rating if a gravity Board were to amalgamate with a pumped Board and in response Mr Hill confirmed that in those circumstances, the solution would be to apply for differential rating and confirmed that the views of Defra have been sought concerning any future permanent differential rating arrangements.

Members considered they needed to know Defra’s position concerning this before they could consider this matter further.

B.414 Clerk's Report

Viz:

Provided by the Middle Level Commissioners		Item No:	5
Meeting:	**NEEDHAM & LADDUS IDB**	**Subject:**	**CLERK'S REPORT**
Date:	**Tuesday 16th April 2024**	**Officer Responsible:**	**Paul Burrows**

RECOMMENDATIONS

The Board is asked to:

A. Note the content of the report and feedback on items as appropriate.
B. Support the proposed approach to determining the next electricity contract.
C. In determining their valuations for insurance purposes, recognise the limitations associated with their current valuations and the risks they hold of being underinsured.
D. Boards are asked to note the banking overview and that unless there is collective approval, they will not be maximising their interest on available balances.

1. MLC Services available for IDBs

1.1 There has been significant incremental change over the last 10-20 years in terms of IDB governance standards, financial requirements, health & safety, environmental legislation and capital works delivery, along with a significant increase in the scale and nature of planning and partnership work.

1.2 However, what limited agreements and fee arrangements there are in place with IDBs about the MLC Services offered and received pre-date much of this evolution and as such there is significant ambiguity.

1.3 As an example of this, the current 'Clerkship agreements' with Boards was agreed in 2014 however there are many services provided by the MLC that all parties would consider as core 'clerkship' services that are not specified within the current agreement, including managing elections, arranging meeting, taking minutes, reviewing policies and publications.

1.4 The scale and nature of change ahead of us may well be more significant than that which has been experienced in the last decade. The services provided by the MLC to local IDBs require a review and refresh such that they become fit for the future.

1.5 The intent is to develop a service catalogue over the next 12-18 months that will clarify the full range of services that are offered by MLC staff, along with associated terms and conditions and fee arrangements.

1.6 Boards will be offered opportunity to engage in the development of the catalogue, such that if there are capacity and capability gaps between the services Boards want and what capacity and capability MLC staffing has to deliver, then the MLC Board can consider if and how they address this within a final service offer.

2. The IDB governance future within the Middle Level of the Fens

2.1 At the MLC and IDB Chairs session on 6th October 2023, Paul Burrows shared the observations from his first suite of IDB meetings and outlined the viability concerns of Conington & Holme IDB that have been escalated to Defra. Observations include that some Boards:

1. struggle for membership and attendance.
2. want to amalgamate but with no one willing to amalgamate with
3. have with no clear succession for critical roles
4. are underwritten by the hands-on inputs of a few (with costs not always passed on within rates)
5. where there's limited involvement from all members around the table
6. with limited financial reserves
7. with aging assets and limited capital reserves
8. will potentially struggle to afford to deliver their ever-increasing statutory duties, powers & governance standards

2.2 The Chairs explored the following question;
Beneath the surface, how healthy is your Board today, for tomorrow and for the next generation?

- What worries you?
- Do we have a good picture of the relative strengths and weaknesses of our Boards?
- How do we ensure risks and issues are tackled proactively?
- How can we better share success, learning and support across Boards?

2.3 The intent is to develop a suite of 'Key Health Indicators' (KHIs) and comparison metrics for the Middle Level Commissioners and administered IDBs. These will help Boards better understand and proactively address their key risks and understand their relative health. KHIs will also help the Middle Level Commissioners assure and focus their service provision for IDBs.

2.4 The picture created will provide an evidence base to inform a business case for change in terms of the IDB landscape within the Middle Level, as the Chairs reflected back to work undertaken by Geoff Beal a number of years ago. Chairs were supportive of the need to develop future options, assess costs:benefits and identify a preferred option proactively locally, rather than risk a national instruction to change. Any business case for change will need to be properly planned and resourced, with considerable engagement included within any scope. This will need to be scoped in due course.

2.5 On 15th February 2024 the Chairs, Vice Chairs and Board Members who sit on more than one IDB within the Middle Level (and those outside the catchment that we administer) had been invited to an informal session in Ramsey to share thoughts about the future IDB governance landscape within the Middle Level and whether action was needed to ensure this was resilient for the future.

2.6 The was consensus from those who attended that we needed to act and a small group has been identified to draft an initial case for change. This will be shared when ready for wider inputs and views.

3. Association of Drainage Authorities - Summary

3.1 ADA continues to work effectively on behalf of IDBs and following their role in influencing the additional payments to Councils to help off-set the energy cost impacts on special levies, they have been in negotiation with Defra to secure the Lowland Agricultural Peat Small Infrastructure Pilot (LAPSIP) fund for IDBs. This marks a considerable departure with a new role within government funding administration.

3.2 Flood & Water Live retuned to the ADA calendar and was held in Lincolnshire during July 2023 and the annual conference returns to the Institution of Civil Engineers on 21st November 2023 with a different approach to the day. The AGM aspects has now taken place virtually, so the morning is focussed on stalls and networking, then a buffet lunch ahead of conference session with keynote attendees.

3.3 In February 2024, ADA hosted their second Environment Day, held at Park Farm, Thorney. Sof Lloyd presented jointly with Robin Price of Anglian Water on the topic of IDB and water quality.

3.4 At the AGM it was confirmed that there would be 6.5% increase in fees for 2024/25 with and in principle same increase for the following two years.

3.5 Locally, Marc Heading continues to Chair the Great Ouse branch and the clerking role of the branch is being transferred from the Middle Level Commissioners to Phil Camamile at the Water Management Alliance on behalf of the Bedford Group of Drainage Boards. John Heading's term as the Gt Ouse branch's Director on the ADA Board ended in June with a replacement still to be confirmed.

3.6 IDBs locally continue to fund an ADA Directorship place on the Board of Water Resources East. With his retirement from the Middle Level Commissioners, David Thomas vacated this role and has been replaced by Giles Bloomfield of the Water Management Alliance.

4. Fens 2100+

4.1 The Environment Agency launched Fens 2100+ with an introductory session for IDB representatives in June 2023. This programme of activity is crucial in informing the medium to long term flood management decision making across the whole Fens as well as framing and driving more tactical and short-term investments.

4.2 The governance for the programme is currently being finalised. Paul Burrows will Chair the 'Asset Managers Steering Group' and through this have a seat on the Programme Board.

4.3 Projects in Fens 2100+

Fens-wide investment framework

- Give the justification to taking a catchment-scale investment approach.
- Explains how the asset managers (and wider partners) will work together across the landscape to determine what investment is needed when.
- In contract with suppliers and scope agreed.
- Underpinning evidence being developed along with communications and engagement plan.

Catchment-scale asset investment plans

- Applies the framework set out above to each catchment to determine the likely investment requirements over the next 30 years.
- Confirms the immediate (2027-2023) asset (and other) investment requirements across each catchment.
- Planning to scope and get suppliers on board in 2024

Catchment-baseline reports

- Provides an overview of each catchment and the current FCRM operational situation and current and future flood risk.
- Explains future asset investment funding challenges.
- Currently scoping contracts with suppliers, aiming to contract in early 2024.

5. Electricity and Insurance

5.1 The contract for the Middle Level Commissioners and our administrated IDBs' electricity portfolio ends in September 2024. We have been impressed by the brokers of our current service (Green Energy Advice Bureau) however we and the brokers have complaints logged about the standard of service provide by our suppliers Corona Energy.

5.2 Complaints have been escalated to Corona's Managing Director with the request to release us from our contract with them at no penalty. This has resulted in a great impetus in terms of rectifying the issues, but at the time of writing the situation is far from perfect.

5.3 The additional time this has taken our Assistant Treasurer has been significant and the scale of pumping has compounded the issue. This has meant developing a plan for our next contract is behind where we'd like to be and will need due focus over the coming months, bringing together a small group of IDB Chairs to review options and ultimately decide on the next contract arrangements.

5.4 OFGEM's new approach to regulation has had an unexpected and considerable impact upon the standing charges within our electricity portfolio. Unless the regulations change this level of standing charge is now baked into future bills regardless of our supplier.

5.5 We have flagged the impact this issue will have on Highland Water Claims with the Environment Agency.

5.6 We responded to OFGEMs review of Standing Charges and also escalated the issues and our response with local MPs. However, it was the interest of BBC Countryfile who saw a MLC 'tweet' about the issue, that triggered OFGEM to reach out directly to ADA and we joined a session with their policy leads to discuss the issue.

5.7 From this and following BBC Countryfile, we understand there to be a recognition that out sector has been unfairly and unintentionally impacted and there's a commitment to review and address.

5.8 To clarify questions raised by Members and IDBs in response to our 2023/24 insurance renewal and personal accident cover for members over 80 years old.

5.9 With the current insurer, the age limit is 75 years of age to benefit from all the personal accident cover:

- Death - £100,000
- Permanent total disability - £100,000
- Permanent Disabling Injuries - £100,000
- Temporary Total Disablement – Weekly amount £200 for 104 weeks (Deferment period 34 weeks)
- Temporary Partial Disablement – Weekly amount £100 for 104 weeks (Deferment period 34 weeks)

5.10 The benefits, as above, will apply to persons above the age of 75 years with the exception of the temporary weekly benefits. This is no way affects the liability cover of the Board, as with all employees & board members, if they are injured as a result of the Board's negligence, then a claim can be considered by them under the main AXA liability insurance.

5.11 In previous years, the personal accident cover only applied to persons up to 75 years of age. For 2023-2024 we requested the policy be extended to persons over 80 years of age. Although we were unable to do this for all benefits, we were able to increase the age for the benefits as mentioned above. The personal accident cover has only been in place since 2017/2018 as it is part of the AXA insurance policy. It was not included in any of the previous insurers' policies.

5.12 Over the last round of board meetings a number of IDBs have asked for re-assessments of their pumping stations for insurance purposes. Having taken stock on these requests, this is not a service we are currently able to offer at the Middle Level Commissioners without procuring what would likely be considerable supplier experience that would then be an additional cost to Boards.

5.13 Appendix 1 explains the rationale with the recommendation that Boards, in determining their valuations for insurance purposes, recognise the limitations associated with their current valuations and the risks they hold of being underinsured.

6. Banking

6.1 As has previously been reported, due to regulatory changes from our bankers, the type of accounts held by all authorities had changed. The current arrangements within our delegations from all the Boards we administer are that we have free banking in return for a non-interest-bearing current account and an interest-bearing Business Premium account within which higher interest could be gained on 'surplus' balances by putting them on deposit for fixed periods. The minimum balance for the Business Premium account is £100,000 and higher rates of interest are available for higher deposit amounts and longer periods of investments.

6.2 For the larger Boards with >£100,000 available, the Treasurer actively transfers funding between accounts and monitors the situation monthly, balancing the need to have funds available for outgoings versus the ability to maximise income. This is relatively resource intensive.

6.3 Following discussion on maximising banking interest at some IDB meetings last year, consideration had been given to Boards 'pooling' deposit funds into a single Business Premium account to enable all Boards to access better rates of interest on balances. To allow this, Boards balances would have to be transferred into a single named account from which the deposit investments would be made.

6.4 In order to gauge views on this outline proposal, it has been raised at IDB meetings over the winter period, at which reservations were raised by all Boards. There were reservations about 'investing' Board balances through a third-party name (another IDB) and the possible security of balances under these circumstances.

6.5 Given that none of the Boards approached approved to proceed along these lines and under these circumstances we will not be actively developing or promoting this option further unless being directly requested to by all Boards.

6.6 With regards to balance security above the FCA Compensation limit, consideration could be given to opening an account with National Savings and Investments where balances are fully backed by the Government. However, to operate these accounts would need to be an online account with mandated authority given to a single person as 'administrator.' As this delegation was an area of concern raised with regards to deposit balance investments, this has not been pursued and is left for the future consideration and instruction.

6.7 Boards are asked to note that they will therefore not be maximising their potential interest individually and collectively.

7. Rating

7.1 On 7th September 2023 we were advised that South Holland IDB and the Water Management Alliance will no longer be supporting DRS operating on local area networks after 31 March 2025. This rating and election management software has been in place for 25 years. DRS is owned by South Holland IDB and was originally developed by this Board around the year 2000, primarily for its own use.

7.2 Since that time, most other IDBs have decided to use DRS under licence and it is therefore their view today that the next rating system should be controlled and developed by ADA, for use by its IDB membership should they want to, given that all but 3 IDBs and 1 IDD in England and Wales now use DRS. ADA have confirmed that they are in positive discussions on this matter.

7.3 This presents a significant risk to the Middle Level Commissioners as well as to the clerking service we provide to our administered IDBs which all rely on this system. However, it also presents an opportunity for an improved systems as we are currently unable to efficiently and optimally use the full capabilities of the system, as it doesn't cater well for dual rated areas and penalties. We have asked to be part of any team scoping any future system and/or system support.

7.4 ADA has recently concluded that the Association is not best placed to drive the design or own or manage any DRS future software as we do not have the experience or knowledge to do that. We can, however, very much help administratively support an active working group and we will be setting up a meeting in Spring/Summer 2024 to seek volunteers for this working group.

8. Lowland Agricultural Peat

8.1 Led by Robert Caudwell, the Lowland Agricultural Task Force's report was published by Defra in June 2023. The report has a strong focus on the role Internal Drainage Boards could play in supporting and enabling landowners and land-managers. In particular, recommendation three includes:

- Government assessing the legal implications of asking responsible bodies to raise water levels in the interests of preserving peat soil carbon.
- Government considers giving IDBs new powers.

8.2 The Government's response to the Caudwell report recommendation three:
Recommendation 3: Legal protection and powers for managing water for carbon

We agree with recommendation 3 that authorities responsible for water management must have the legal protection and powers to manage water differently to play their part in peat preservation. We will undertake an assessment of the legal implications of asking responsible authorities to raise water levels in the interests of preserving peat soil carbon as we implement the Plan for Water action to streamline our water policy and legal framework. This will inform relevant new powers and any required legislation.

8.3 Fenland SOIL is a not-for-profit members organisation that aims to inform and develop 'whole farm' land use policies, aimed at achieving climate change mitigation and biodiversity enhancement in the Fens, and to help establish an agreed set of numbers for GHG emissions for deep, shallow and wasted peat soils. They have a small, dedicated team with farmers at its core to tackle climate issues relating to agriculture and peat in the Fens. They have recently undertaken opportunity mapping assessments across Manea & Welney district and have just started similar covering Upwell district.

8.4 Fenland SOIL currently offer Growers/Farmers and Corporate Membership and are keen to develop an affordable membership offer for IDB Groups. We are working with them to agree a Middle Level Commissioners and administered IDB group membership. Not only is this important to help Boards with their environmental enhancement duties, but it will be crucial if we are to maximise future funding and partnership working opportunities.

9. MLC Staffing

9.1 Lorna McShane, Assistant Clerk/Solicitor, left the organisation in March 2024 and we have successfully recruited Ruth Martin to a new role of Lead Clerk. Ruth starts in April 2024. Ruth brings survey, assets, drainage and engineering experience from her time with Breheny contractors, Anglian Water and Haskoning. Since 2008, she has had leadership roles focussed on property, estates and facilities management and joins us from a charity where she leads the facilities management for 48 leased properties across East Anglia.

9.2 This role marks an adjustment for us all, for the Commissioners and for our services to IDBs in that we no longer have in-house legal qualified expertise. Ruth will have a key role in pooling and using the knowledge and experience we have within the office and within our networks, whilst learning and developing her own knowledge. The intent is to develop and drive a clearer suite of Legal and Estates work packages, using external suppliers where appropriate in a more considered and structured manner.

9.3 Sofi Lloyd our Environment Officer has been promoted into a new role of Ecology & Environmental Services Manager. The Environment Act 2021 was a game-changer for IDBs and our journey towards enhancing the environment as part of our delivering our wide range of services now comes with greater expectations, greater responsibilities, greater scrutiny, greater risk and a necessity to work in partnership and collaboration with an increasing variety of groups and organisations. There is also now the opportunity we need to unlock to use our land, assets, operations and waterways to enable the biodiversity net gain responsibilities of others and bring in some income. The MLC Executive Committee recognised this and the need to scale up our ecological capacity and capability. We will be looking to recruit to an Ecologist/Environment Officer role reporting to Sofi in due course as part of the suite of new roles needed to enable the delivery of the increased MLC and IDB capital programme.

9.4 One of the other new roles needed to enable increased capital delivery is within our M&E team and we welcomed Richard Wilmer to the organisation in February 2024.

Author Name: Paul Burrows
Role: Clerk

Mr Hill referred to the current 'Clerkship Agreements' which were due a refresh to keep pace with the changing IDB governance standards, financial requirements, health & safety, environmental legislation and capital Works delivery and that the Clerk to the Boards would be fully assessing the services to IDBs over the next 12-18 months to ensure that there is clarity on the full range of serviced offered, along with the associated terms and conditions and fee arrangements.

Concerning the management of risk, Mr Hill reported that the Clerk to the Boards was looking to gain greater clarity by bringing in Key Health Indicators, which would allow and assist Boards to assess their strengths and weaknesses to help identify an manage risk. These are a key component of the Board's new risk management strategy.

Adding to the written report regarding Rating, Mr Hill added that it may be that Board's will need to also earmark and account for budget within rates to act as a contribution towards the development of any replacement software system.

B.415 Environment/Conservation/Ecology

Mr Hill reported the lack of a written report for this meeting for the Environment Officer was due to her being focussed on the Middle Level Bank Raising Scheme – he informed members that part of these works is to put

Environment/Conservation process and procedures in place, which will the subsequently provide benefits to all IDB's. He encouraged the Board to consider appointing an Environmental representative, similar to the Board's Health & Safety representative.

Mr Lakey reported that it was currently planned to refresh the Board's BAP in the next few months and it was currently considered that routine works should progress normally. However, more intrusive works such as woody vegetation/bank trimming works could require Environment screening work before they could commence. He referred to proposed changes in the timing of flail mowing, which is being promoted as National Policy resulting from implications to hedgerows. The Vice-Chair considered that this would not generally be a problem in a dry summer/autumn but could become a major issue in wet conditions.

Mr Lakey referred to the proposed depth of cuts that could be allowed under guidance. He referred to issues regarding works around badger sets and apparent contradictions within licences concerning this. He confirmed that this is an ongoing issue which is being challenged nationally and while this is ongoing, it is not possible to proceed with new licences.

He further reported on changes to operating procedures with regards to water vole habitat and how this might affect the Board's flail mowing operations.

In response to Mr P West, the Vice-Chair confirmed there were only set dates with regards to the hedgerow requirements and the Middle Level were looking at regular cuts throughout the season but did not consider this to be a viable option for IDB's.

In response to the Chair, the Vice-Chair confirmed that these and proposed regulations were relevant to all watercourses.

Mr Lakey referred to requirements for Board's to enhance the environment through their works and also mentioned the implications of biodiversity net gain.

The Chair considered that these changes would impact heavily on Board's and likely restrict their ability to provide an effective drainage system to protect against flooding.

Mr P West considered that there was the expertise at Middle Level and the Board should look to use this to enable them to operate within regulations. He further recognised that this was likely to impact on the costs for future drain maintenance operations.

B.416 Consulting Engineers' Reports

Viz:

Provided by the Middle Level Commissioners		Item No:	8
Meeting:	**NEEDHAM & LADDUS IDB (Hereafter referred to as the Board)**	**Subject:**	**CONSULTING ENGINEERS REPORT: CHIEF ENGINEER'S SUMMARY & CAPITAL PROGRAMME**
Date:	**Tuesday 16th April 2024**	**Officer Responsible:**	**Nicola Oldfield**

RECOMMENDATIONS

The Board is asked to:

A. **Provide its views on item 3.4 B *The installation and efficiency of SuDS facilities*.**
B. **Provide an instruction to confirm whether or not it would like a letter sending to the residents of Isle Bridge Road, Outwell advising them of their responsibilities.**
C. **Review and approve its Capital Programme taking account of the advice in Section 4.**

1. Overview of services provided to the Board

1.1 The Middle Level Commissioners (MLC) currently act as Consulting Engineers to the Board providing the following services. These are provided for set fees, hourly rates and/or at cost by the in-house team (capped within our limited capacity and capability) and are supplemented by consultants, contractors and specialist services where necessary.

- Capital works: Advising the Board and undertaking client, project and contract management roles.
- Operational services: Maintenance advice, planning and arrangements for the Board's catchment area and designated watercourses. Planning and organising remedial works at pumping stations and structures throughout the district. Attendance at annual Board meetings.
- GIS & Survey
- Strategic Planning: Inputs on behalf of the Board to relevant spatial plans (eg Local Plans), flood & water strategies and plans (eg Drainage & Wastewater Management Plans, Fens 2100+)
- Planning and consenting: Responding to Planning Applications and related matters on behalf of the Board and advising on and issuing byelaw consents. A list of the planning, consent and infiltration device applications responded to since the last report are provided as Appendix 2.

1.2 Please note that our planning and consenting services currently only have the capacity to be reactive and there is no proactive enforcement service defined and resourced with no allowance made in the Board's budget for such action.

1.3 A Strategic Spatial Planning report will be compiled and published periodically on www.middlelevel.gov.uk and cover the interests of the MLC and all its administered Boards.

1.4 In order to reduce the cost to the Board and focus limited resources on delivery rather than reporting, the Board has previously resolved to not have a detailed planning report as part of the Consulting

Engineer's report. However, this may have governance related implications and does place a burden on the Board's Officers and/or the Clerk's representative attending the Board Meeting.

1.5 The MLC intend to refresh the services provided to IDBs by developing a service catalogue that will clarify the full range of services that are offered, along with associated terms and conditions and fee arrangements. This is expected to be developed over the next 12-18 months. Boards will be offered the opportunity to engage in this process to help define the final service offer.

2. Chief Engineer's summary

2.1 The new process for delivering grant-aided schemes is now in progress. As more grant-aided projects come online, the MLC engineers' workload will need to be balanced with additional resources. We are using a number of different external consultants and will be monitoring their performance, using this to inform our future delivery model. The Board is reminded that should it wish to progress any capital schemes that grant-in-aid may be available and any future proposals should be included in the forward capital forecasts provided to the Environment Agency.

2.2 Recent storms (Babet and Henk) may have provided a good opportunity to collect additional data about how the catchment responds to rainfall, however resources are always stretched during an event. We will be able to use telemetry data where it exists, but we encourage the Board members to gather evidence in the form of photos or water level marks (where it is safe to do so), and any other information about the system during an event, which will be useful in supporting any grant-in-aid applications for future works.

2.3 Fens Reservoir

Anglian Water's Fens Reservoir development work is moving fast. The Middle Level System has a significant role to play in enabling its delivery, with benefits to all parties; there are potentially significant improvements and financial benefit opportunities to secure. It is imperative that MLC staff continue to be closely involved in consultation with Anglian Water's various design and assessment teams to ensure that the Reservoir does not have any adverse impacts on the Middle Level System and our ability to continue to manage water for the IDB districts. Therefore, it is likely that MLC staff may be required to join meetings with the Anglian Water team at short notice and this may briefly affect work we are delivering for the Boards. In this event, we will make any necessary arrangements to limit the impacts this may have.

3. **Technical Services**

3.1 General

The contents of resolution of Minute B.381_Clerk's Report Planning & Consenting are noted:

> "The Board approved the changes to Planning & Consenting."

No instruction to include any items within this report has been received from the Board's Chair. However, the Consulting Engineer has included those items where there are outstanding resolutions/matters arising or where there is a need to highlight areas of concern to the Board.

3.2 Cambridgeshire Flood Risk Programme

The County Council's Flood and Water team are currently in the process of developing a programme of flood risk schemes/works across sixteen locations in Cambridgeshire which are identified in the Local Flood Risk Management Strategy as key areas requiring further investigation. To undertake this piece of work the Council has commissioned AtkinsRéalis (SNC-Lavalin Atkins), a multi-disciplinary consultant that provides the County Council's Highways Management Services, who are currently working on the first phase which includes:

- A review of existing information at each of the locations
- Site walkovers
- Gap analysis
- Survey scoping
- Stakeholder analysis
- Concept solution identification

As key partners, the MLC Planning Engineer, together with representatives from other RMA, attended a workshop before Christmas to identify and discuss any ongoing flood management projects that are being progressed, aspirations and needs for each area, opportunities for partnership working, option constraints, relevant data and general receptiveness to solutions within the areas.

No specific sites were identified by Atkins within the Board's catchment.

3.3 Summary of Key Planning Issues

Borough Council: Local Plan Review

Gypsy and Travellers and Travelling Show people Potential Sites and Policy Consultation (January – March 2024)

A response has recently been submitted to the Borough Council on the Board's behalf in respect of this public consultation Gypsy and Traveller Sites and Policy Consultation document January 2024 08012024 Local Plan Task .pdf (west-norfolk.gov.uk)

The response reiterated the Board's long-standing concerns about the location of any potential development within the Board's District and advised that it and the other relevant RMAs continue to be most disappointed that the knowledge of and comments on its respective systems made during previous consultations are seemingly ignored or overlooked.

The response also advised the following with respect to development in general:

A. The allocation of sites and other decision making should be made in accordance with the relevant supporting evidence including that provided by the Environment Agency, the MLC and associated Boards, Anglian Water and the County Council's Flood and Water Management Team who have a better knowledge of the systems involved.

B. Current surface water design practices do not allow for exceptional weather conditions, such as that experienced prior to the December 2020 event; storms experienced during Winter 23/24, featuring several back-to-back storms; the weather conditions currently being experienced; or the complex network of water level and flood risk management systems within the Fens.

C. Any new development must not increase flood risk or detrimentally affect or endanger people, properties, infrastructure and the aquatic environment and associated corridors.

D. Both current Government and the Board's policy is that the developer pays for any accommodation works such as channel improvement and enhancement.

E. Concerns have been raised about the Planning Authorities' failure to consider the Water Framework Directive as a competent authority under the provisions of the Conservation of Habitats and Species Regulations 2017, as amended (the Habitats Regulations) and the adverse impacts in respect of "Nutrient Neutrality" created by development.

F. As with other development the Board will require reassurance that adequate arrangements are made for the long-term ownership funding, operation and maintenance arrangements; the upkeep of any water level and flood risk management system, whether on or off site in perpetuity; and that details of the works to be carried out by the occupier/land owner, adopting authority, the Management Company or other responsible person/authority, together with the costs attached, are included in the "Owners Pack" and Deed of Sale.

Reference was also made that the minimum Biodiversity Net Gain (BNG) required should be that which is mandatory in the relevant legislation which is in effect at the time of the application (currently 10% is stated in The Environment Act 2021), or as prescribed in the Council's policies/guidance.

Only one site was identified within the Board's District - ***GT55 Land at Victoria Barns, Basin Road, Outwell.***

Site specific concerns were raised about the means of both surface and foul water disposal given that:

1. The local geology and high ground water table is not conducive to the use of infiltration or similar systems which are very unlikely to meet current design and the Board's standards and

2. the distance to suitable points of connection.

It advised that a detailed hydraulic model together with a robust Drainage Strategy will be required, as a minimum, to advise whether the design of the downstream systems will have the capacity to accept increased volumes or rates of surface water run-off and whether channel improvement works are required and also includes details of potential solutions.

In the absence of this information, it is considered that the identified site may be non-technically viable or deliverable at this location.

3.4 New developments and the use of SuDS

Further to the last Annual Meeting Report:

A. *The introduction of Schedule 3 of the Flood and Water Management Act*
   The introduction of Schedule 3 of the Flood and Water Management Act may assist, particularly if the MLC represent the Board on the SuDS Approval Board (SAB) but the implementation of this has now been set back further, until the end of the year at the earliest.

B. *The installation and efficiency of SuDS facilities*
   Several other Boards have raised concerns about the installation and efficiency of SuDS facilities particularly in the longer term and the adverse impacts on their systems, due to increased flows and channel maintenance to serve developed areas. Some have requested contributions over and above the current method of determination and this is currently being investigated.

   The matter was briefly discussed at a C&P FloW Partnership meeting and other IDBs and Cambridge City Council raised similar concerns.

The Board's views on this would be appreciated.

C. *Enabling Future Development*

Following issues and concerns with development in the Board's District, notably in the Birdbeck Field/The Cottons area, a Special Meeting of the Board was called; initially to discuss the problems associated with the Freebridge Housing development on land to the west of Tikka Chef, Isle Road, Outwell and the re-development of the former Doug Clark Produce Ltd site to the east of Fenway, Basin Road, Outwell. These items are dealt with in more detail later in this report.

Given that the Borough Council is now coming to the end of the 5-year housing land supply period the Special Meeting, held during October, initiated discussions around potential future developments within the Board's rateable area and solutions to resolve the pressures on existing drainage infrastructure to accommodate this.

There was a general agreement that whilst any suggested sites were likely to meet the Borough Council's requirements any future development would impact on the Board's System and it was resolved to:

1. Create and adopt a 'Position Statement' providing a clear articulation of the problems and the Board's offer and concerns to Parish Councils, Borough Council, Rate Payers and developers. The Clerk, along with the Planning Engineer, Chair and Vice Chair will draft this.

2. To adopt sections of existing watercourses to improve the Board's influence, control and enabling offer over future developments. The intent is not to maintain these watercourses and the rationale for adoption would need to be made clear to landowners.

   The Board agreed to adopt the existing watercourse from:

   a. Anglian Water's Asset, between Points 52-81, to the boundary of the properties at Isle Bridge Road, and

   b. Point 54 up to the southern boundary of the development site.

   Any decision concerning the start and end points was delegated to the Vice Chair in conjunction with the Planning Engineer.

3.5 <u>Matters Arising/Actions</u>

The contents of the resolutions in respect of B.382 Consulting Engineers' Report, including planning and consenting matters have been noted and the current position is as follows:

<u>*Outwell*</u>

Residential development on land at 34 Isle Bridge Road, Outwell - Mr D Cuckow (MLC Ref Nos 203, 210, 309, 331, 358 & 361) & Welcombe Homes Ltd (MLC Ref No 369)

An Option 2 Infiltration Device Checking Service application has been requested from the agent but to date, no reply has been received. The agent and his client have been reminded of their responsibilities.

As there has been no response from the agent the Board's instruction is requested to confirm whether it would like a letter to be sent to all residents to advise them of their responsibilities.

Re-Development of the former Doug Clark Produce Ltd site to east of Fenway, Basin Road, Outwell (MLC Ref Nos 319/PL/156, 190, 218, 221, 247, 268, 296 & 419)

Further to previous Meeting Reports a revised planning application was validated by the Borough Council in August 2023. This was one of the sites discussed at the Special Meeting held in October.

The proposed layout does not accommodate the Board's District Drain between Points 64-65 or its associated maintenance access strip. Requiring this could remove six plots from the proposal thus affecting its viability.

However, members may recall:

1. That this former open watercourse was piped illegally and unsatisfactorily by the land owner and does not currently meet the Board's requirements and

2. the previous discussions between the Board and the applicant's consultant concerning the provision of an alternative outfall route and changes to the local drainage system made by land owners.

At the Special Meeting the Board resolved in principle that following the adoption of a "new outfall route" improved at the developer's expense it would un-adopt the drain to Point 63. The Board delegated the decision making and timing of this to the Vice Chair and Planning Engineer.

Following the Special Meeting the MLC Planning Engineer wrote to the Borough Council advising that:

> "The Board would be prepared to resume the previous discussions commenced circa late 2009 concerning the off site rerouting of the water level and flood risk system that serves this area and as mentioned in the Michael Thomas Consultancy LLP's undated FRA Ref 725/06 Rev A. However, the Board have [sic] advised that it wishes to **oppose** this planning application until a suitable agreement, that meets its requirements, has been reached."

A decision on the planning application is awaited.

Development at Whetsone Way, Outwell – Renham Services Ltd (MLC Ref Nos 322 & 338) and Client of Stirling Maynard and Partners Ltd (MLC Ref No 364) and CKH Developments Ltd (MLC Ref No 403)

Further to the last Annual Meeting Report outline planning permission was granted by the Borough Council subject to the imposition of planning conditions including those related to both surface and foul water disposal and ecology/biodiversity related issues. Condition 20 requests that prior to occupation details of the future maintenance and management of the SuDS shall be submitted and agreed by the Borough Council and maintained and managed as agreed thereafter.

Unfortunately, no reference to either the MLC or the Board is made within the Informatives on the Decision Notice.

It is suggested that in view of the Board's concerns about development within its catchment it may be appropriate to engage with the applicant/developer with the intention of advising on the Board's concerns to ensure that the development meets current design guidance and the Board's requirements.

Residential development on land west of Tikka Chef, Isle Road, Outwell – Beech Property Investments Ltd (MLC Ref No 347), Partner Construction (MLC Ref No 364) & NFC Homes (MLC Ref No 377) & Freebridge Community Housing (MLC Ref Nos 392 & 409)

Further discussions and meetings have been held with various parties including the applicant's agent, The Design Partnership (Ely) Ltd; the engineering consultant, BHA Ltd; The MLC Planning Engineer and Assistant Engineer together with the Board's Chair and Vice Chair to resolve the various issues associated with the development of this site.

At the aforementioned Special Meeting it was declared that the developer's flood risk assessment has not assessed or taken into account the integrity or capacity of the downstream condition of the watercourse and this remains the case.

Despite significant requests to resolve any outstanding issues the Board's concerns were again ignored and the relevant planning condition was discharged by the Borough Council in late February. This left many of the issues unresolved and highlighted a lack of understanding concerning both the applicants' and Board's responsibilities and absence of collaborative partnership working.

The Discharge of Condition letter includes the following:

> "It is noted that IDB consent has been applied for and is ongoing with the Middle Level Commissioners. It is understood any further details required by the Middle Level will be discussed with them directly to satisfy their Board as part of their requirements, which is a separate process to the discharge of condition application."

Currently it is considered that the proposed means of surface water disposal meeting the Board's requirements and standard may not be achievable. It is suggested that in order for consent to be discharged the applicant needs to prove that this system and the off site connecting watercourse is of a suitable standard to serve the site and must not increase flood risk or detrimentally affect or endanger people, properties, infrastructure and the aquatic environment and associated corridors for its lifetime.

It should be noted that despite not having the Board's consent to discharge surface water, work on site has commenced with Burmor Construction being the contractor involved.

Upwell

Agricultural/Haulage Yard development at The Myrtles (Mill Farm), Pius Drove, Upwell – Robinsons Farms (MLC Ref No 386)

Further to the Board's resolution that an advisory letter be sent to the applicant, correspondence is currently being prepared.

District Wide

Grantham to Bexwell potable water supply Pipeline in the Needham Field/Molls Drove/Bramble Lane area – Anglian Water Services Ltd (MLC Ref Nos 380, 385 & 397)

Work to install the Peterborough to Bexwell section of new water pipeline should recommence in earnest in the next few weeks as the weather improves to allow access onto previously waterlogged fields. Extra resources are being employed to accelerate the works to meet the deadline for completion.

3.6 Culvert Replacements at Points 1 & 2

As the one-year maintenance period approached for the works at Point 1 at the end of autumn 2023 the 5% retention was discussed with the contractor. This was due to issues with the bank slopes being reinstated too steep down to the end of the culverts, especially on the Old River Nene side. This was surveyed by MLC to confirm and then a site meeting held to discuss with the contractor in December 2023.

It was evident that the area above the culverts was now being used as a passing place on the narrow March Riverside road because the verge was wider due to the steeper slopes. There was some risk that this could lead to vehicles straying onto the verge at the top of the Old River Nene bank causing further damage and potential bank slips. The MLC engineer agreed that the option of installing fences on both sides of the road to discourage or prevent vehicles passing here would be discussed with Cambridgeshire County Council Highways. In the meantime, the retention would be held (approximately £4,300) rather than paid to the contractor while they investigated options to reinforce the toe of the bank, adjacent to the downstream end of the culverts, to provide extra support against the bank slipping.

In mid-March, a response from Cambridgeshire County Council was received, confirming that they had no issues with the fences being installed, so this work can now be planned. Further discussions are to take place with the contractor regarding the bank support works and the retention money.

4 Capital Programme

4.1 The Board's Capital Programme is shown as Appendix 1.

Author Name: Nicola Oldfield
Role: Chief Engineer

Appendix 1: Capital Programme
Appendix 2: List of applications since last meeting
Appendix 3: Operational Services Report

Appendix 1

Needham & Laddus Internal Drainage Board

Capital Improvement Programme (2024/2025)

		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
Structures	Gravity outfall refurbishment/replacement	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.0	10.0
	Control structure refurbishment/replacement	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.0	10.0
	Refurbish & renew structures along Needham outfall drain	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	200.0	200.0
Pumping	Provision of pumping facilities in District	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	Channel Improvement works	11	12	12.0	12.0	11.0	11.0	11.0	10.0	10.0	10.0	10.0	0.0	120.0
	Structure at Point 2	15.7	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15.7
	Gravity outfall (Point 1) & culvert at Point 2	141.2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	141.2
		167.9	**12**	**12**	**12**	**11**	**11**	**11**	**10**	**10**	**10**	**10**	**220**	**497**

Appendix 2

The following planning applications have been responded to since the last meeting:

MLC Ref.	Council Ref.	Applicant	Type of Development	Location
410	23/00371/F	Mr & Mrs G Waters	Residence (Extension)	Isle Bridge Road, Outwell
411	F/YR23/0191/PNC04	Long Beach Farm Ltd	Change of use (Agricultural to 2 dwellings)	Thurlands Drove, Upwell
412	F/YR23/0221/PNC04	Mr D Brown	Change of use (Agricultural to dwelling)	Needham Bank, Friday Bridge
413	F/YR23/0320/F	Mr E Morgan	Residence (Extension)	Well End, Friday Bridge
414	23/00873/F	Mr & Mrs Coleman	Cattery (Extension)	Molls Drove, Outwell
415	23/00960/F	Mr P Avery	Residence (Extension)	Basin Road, Outwell
416	23/00778/F	Care & Repair	Residence (Extension)	The Cottons, Outwell
417	23/00687/F	Mr Beaney	Equine (Stable building)	Pius Drove, Upwell
418	23/01067/FM	Aldrin	Retrospective Change of Use (9 static and 9 touring caravans)	Cottons Head, Outwell
419	22/02147/OM	Doug Clarke Produce Ltd	Residential (TBC)	Basin Road, Outwell
420	F/YR23/0821/F	Mr Adam Bunton	Residence (Extension and formation of a new access)	Needham Bank, Friday Bridge
421	23/02010/F	Long Beach Farm Ltd	Conversion (Agricultural building to 2 residential dwellings)	Thurlands Drove, Upwell
422	F/YR23/0937/F + 23/02063/CON	Long Beach Farm Ltd	Conversion (Agricultural to 2 dwellings, detached garage/storage building, involving the demolition of existing lean-to and glasshouse)	Thurlands Drove, Upwell
423	23/02270/RM	Welcombe Holmes Ltd	Residence (Reserved Matters: appearance, landscaping, layout and scale)	Robbs Chase, Outwell
424	22/01112/DISC_A (& 22/01112/0)	Welcombe Homes Ltd	Residence (Discharge of Conditions)	Robbs Chase, Outwell
425	24/00028/F	Ms E Raby	Residence (Extension, detached double garage and associated works)	Isle Road, Outwell
426	24/00051/F	Mr A Dix	Storage building (General purpose for maintenance of the land)	The Common, Upwell
427	24/00102/PACU6	Ms Alison Robb	Prior approval (Conversion of existing office building to residential annexe)	Isle Road, Outwell
428	24/00459/CU	Ms Alison Robb	Conversion (Existing office building to residential annexe)	Isle Road, Outwell

The following applications for Byelaw Consent (to undertake works in and around watercourses) have been granted since the last meeting:

MLC Ref	***Council Ref***	***Consent No***	***Applicant***	***Description of Works***	***Location***	***Date consent granted***
380, 385 & 397	F/YR20/1224/SCOP, P/20/0002/SCOP, F/YR22/0289/F & 22/00357/FM	NL/BC/5	Anglian Water Services Ltd	Install a new water pipeline under district watercourses.	Grantham to Bexwell	12/2/24

There have been no Byelaw Consent (to discharge to a watercourse) or infiltration device applications granted since the last meeting.

Appendix 3

Provided by the Middle Level Commissioners		**Item No:**	**8**
Meeting:	**NEEDHAM & LADDUS DDC**	**Subject:**	**CONSULTING ENGINEERS REPORT: OPERATIONAL SERVICES**
Date:	**Tuesday 16th April 2024**	**Officer Responsible:**	**Morgan Lakey**

1. Weed Control & Drain Maintenance

1.1 The weed control and drain maintenance strategy generally accorded with the programme approved by the Board at its last annual meeting.

A joint inspection of the District was undertaken pre-harvest last year to ascertain the Board's requirements for herbicide application and machine cleansing works. The inspection revealed that although some drains contained growths of filamentous algae (Cott) and sporadic stands of emergent and submerged aquatic vegetation, the majority were found to be in a satisfactory condition. Works programmes were also discussed and it was agreed for an herbicide application and additional contracted weed raking to be undertaken where deemed necessary.

The approved culvert installation works at reach 10-11, were completed last year and will improve the access for this year's work schedule and any proposed weed basket cleansing along this reach.

Drains to the north west of Laddus Drove, reach 10-11-12-16-17, and the main gravity outfall, reach 1-2, were included in last year's machine cleansing programme. With the Chair's prior agreement, emergency machine cleansing works were also carried out later in the year to reaches 8-9-10 and 18-19, to improve the conveyance of water in the Laddus Drove drains.

Please refer to the plan at the end of this report indicating the reaches where machine cleansing was deemed necessary to retain the Board's drains in a satisfactory condition.

A recent inspection of the Board's drains revealed the majority are in a good condition and being maintained to a high standard. Small areas of early emergent aquatic vegetation and accumulations of filamentous algae (Cott) are evident and these will be monitored and included in this year's works programme if required.

Reach 31-32, early algae bloom

Reach 40-8, to be monitored for regrowth

As the Board's annual meeting falls during the early part of the growing season, a second District inspection will be required during the summer months to accurately identify additional maintenance requirements and the weed basket works within the Laddus Drove area. A provisional sum, based on previous years' expenditure, has been allocated within the Board's estimated costs, for works that are likely to be required.

Harrison Agricultural Contractors have indicated that they are available to undertake the Board's flail mowing and tractor mounted bucket requirements for the ensuing year. A sum for the completion of flail mowing District drains has been included within the estimate.

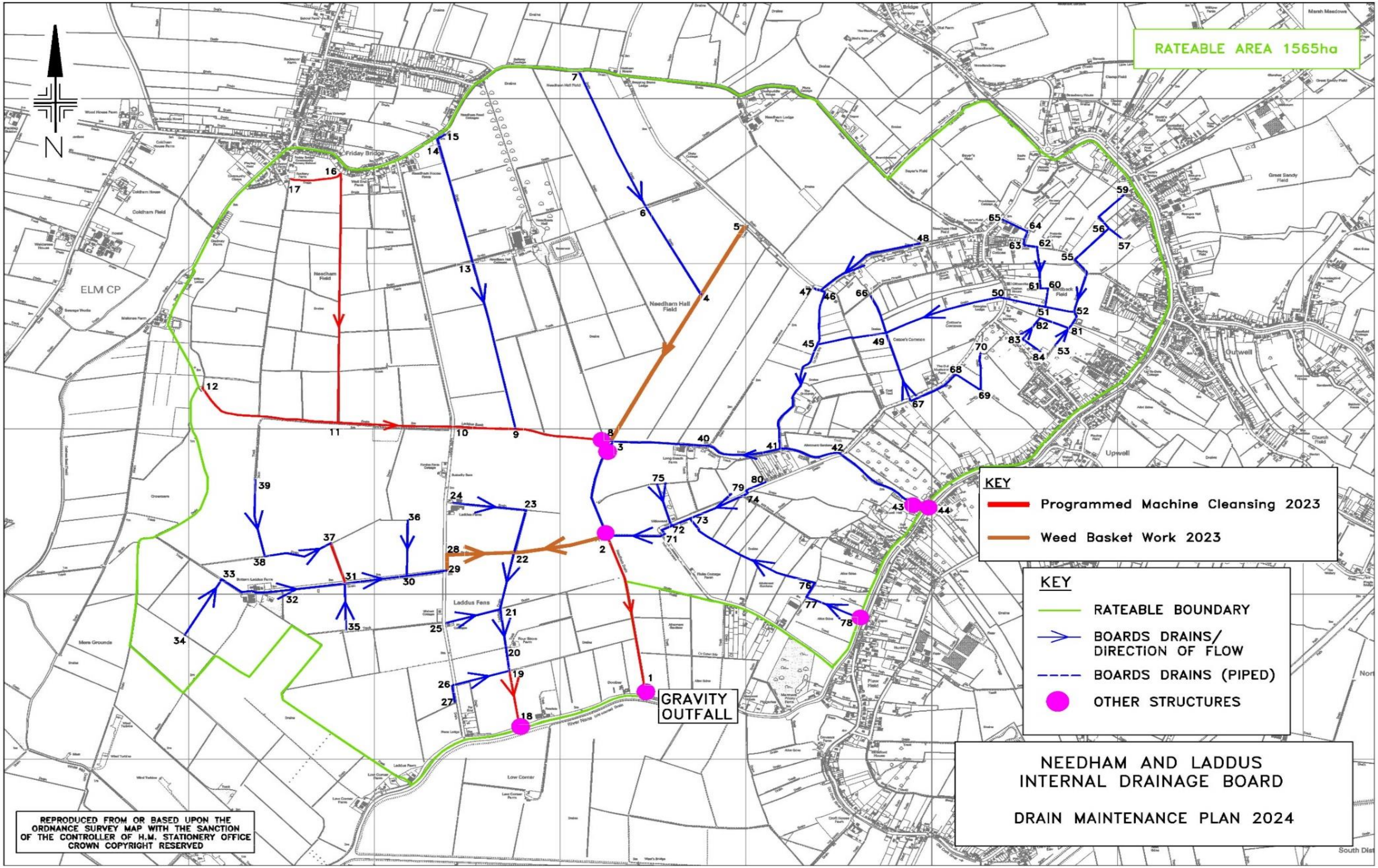
The estimated costs of this year's recommended Weed Control and Drain Maintenance works follows. A provisional sum has also been included within the Board's budget to allow for any emergency machine cleansing, bank slip repair or culvert clearance works required later in the season.

2. **Estimated Costs of Anticipated Drain Maintenance and Weed Control Programme**

2.1 *Provisional Sum*

			£
Allow sum for Roundup application to Board's drains where it is required	Item	Sum	800.00
Allow sum for Machine Cleansing and Weed /Cott removal from Board's Drains	Item	Sum	8625.00
Estimated Sum Flail mowing Board's Drains	Item	Sum	6900.00
Provisional Item Allow for emergency machine cleansing, culvert clearance or bank slip repair works. Removal of fly tipped materials.	Item	Sum	2000.00
Fees for inspection, preparation and submission of report to the Board, arrangement and supervision of herbicide applications and maintenance works	Item	Sum	1300.00
		TOTAL	£19,625.00

Author Name: Morgan Lakey
Role: Assistant Operations Engineer


RATEABLE AREA 1565ha
N
KEY
Programmed Machine Cleansing 2023
Weed Basket Work 2023
KEY
RATEABLE BOUNDARY
BOARDS DRAINS/ DIRECTION OF FLOW
BOARDS DRAINS (PIPED)
OTHER STRUCTURES
GRAVITY OUTFALL
ELM CP
Friday Bridge
Needham Field
Needham Hall Field
Laddus Fens
Outwell
Upwell
NEEDHAM AND LADDUS
INTERNAL DRAINAGE BOARD
DRAIN MAINTENANCE PLAN 2024
REPRODUCED FROM OR BASED UPON THE ORDNANCE SURVEY MAP WITH THE SANCTION OF THE CONTROLLER OF H.M. STATIONERY OFFICE CROWN COPYRIGHT RESERVED

New developments and the use of SuDs

Members discussed the use of SuDs and raised concerns over the effectiveness of these. Members considered that current systems do not operate effectively and Board's end up with all the water to deal with regardless, generally quicker than the design parameters. Members considered that current surface water design practises do not take into account exceptional weather conditions or the complex systems within the Fens.

The Vice-chair updated members on the subsequent sub-committee meetings following the last special meeting and their recommendations to adopt sections of watercourse. He confirmed that no firm proposals had been received from the developers concerning the section of watercourse upstream of point 63 and the sub-committee has not currently made a recommendation concerning this.

Mr Lakey detailed the proposed drain maintenance programme for the current year.

RESOLVED

i) That the reports be approved
ii) That the drain maintenance programme and costings be approved
iii) That the sections of watercourses, upstream of point 54 and upstream of between point 52 – 81 as shown on the plan, be adopted as sections of District Watercourse.

iv) Development at Whetsone Way, Outwell – Renham Services Ltd (MLC Ref Nos 322 & 338) and Client of Stirling Maynard and Partners Ltd (MLC Ref No 364) and CKH Developments Ltd (MLC Ref No 403)

That the engineer engages with the applicant/developers to resolve all outstandings matters to the satisfaction of the Board.

v) Residential development on land west of Tikka Chef, Isle Road, Outwell – Beech Property Investments Ltd (MLC Ref No 347), Partner Construction (MLC Ref No 364) & NFC Homes (MLC Ref No 377) & Freebridge Community Housing (MLC Ref Nos 392 & 409)

That the engineer engages with the applicant/developers to resolve all outstandings matters to the satisfaction of the Board.

vi) New Developments – SuDs

That the Clerk & Engineer be made aware of the Boards concerns over the use of attenuation systems and the engineer convey these concerns when dealing with planning applications.

vii) The Capital Programme be approved in principle and kept under review.

B.417 Health & Safety

The Vice-Chair reported that he had met with the Board's Health & Safety advisors, Cope Safety Management and they had advised on the main areas to be addressed, which were with regards to the syphon, overspill and weedscreen. Issues related to clearing vegetation on steps, placing deep water signs at relevant places and putting hand-rail on the overspill. He informed members that some of these matters have been attended to and that all matters would be completed to the satisfaction of the advisor, viz:

Cope
SAFETY MANAGEMENT

Site Safety Inspection Record

Needham and Laddus IDB SSI 300124 Complete

Score	0 / 99 (0%)	Flagged items	0	Actions	0

Name of organisation:	Needham and Laddus IDB
Date of site visit	30.01.2024 11:30 GMT
Address of inspected premises	Middle Level Offices. Outfall Point 2.
Name of Advisor	Simon Cross
Time of arrival at site:	30.01.2024 13:30 GMT
Audit Name	Needham and Laddus IDB SSI 300124

Audit

An opening meeting was held with

Jonathan Fenn

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

1

Introduction. During the opening meeting, any observations and recommendations from previous visits were reviewed and discussed.

2

Overspill Point 2. The following observations were made:

* Vegetation. It was noted that vegetation had begun to overgrow on the access steps to the platforms on both sides of the track. See photo 1 and 2 below. It is recommended that this is removed and maintained to ensure safe access. In addition, as the platforms are accessible to unauthorised persons, albeit not on a public right of way, it is recommended that appropriate signage is provided to warn of the hazard of deep water.

* Edge protection. As previously recommended, remedial action is still required to prevent a fall from height into water above the watercourse, this should be suitable for the location to allow field access from the track if required. See photo 3 below. Where practical, following discussion with the landowner about access requirements, an appropriate barrier or fence should be provided on the track directly above the watercourse.

* Slacker location across track - A platform has been provided across the watercourse to a manual slacker, the height of which is occasionally adjusted manually. See photo 1 below. To reduce the risk of a fall into the water, it is recommended that the low handrail on the right hand side of the platform is extended/raised to match the opposite side, unless at that height for a specific purpose.


Photo 1


Photo 2


Photo 3

3

4

5

6

7

8

Photographic Risk Assessment	0 / 99 (0%)
Person informed	
Signature of person informed	
Signature of person informed 1	

Signature of person informed

Jonathon Fenn
30.01.2024 12:52 GMT

Advisor's signature

Simon Cross
30.01.2024 15:32 GMT

Departure time	30.01.2024 13:30 GMT
Photographic Risk Assessments closed out during the visit.	
Number of outstanding Photographic Risk Assessments	0 From 0 to 99

Media summary

Photo 1

Photo 2

Photo 3

B.418 District Officers Report

The Vice-Chair gave a verbal report on behalf of the District Officer, who was unable to attend this evening's meeting. He reported that it had been a difficult year, with plenty of weed in the channels and he had had regular meetings with the Chairman.

He reported that now moving into summer he would be looking to hold water within the system and he would liaise with the Chairman over levels. If members have concerns over water levels they should liaise with the District Officer.

The Vice-Chair reported that the District Officer had confirmed he would be willing to carry on for a further year.

The Chair asked that the thanks and appreciation of the Board for all his work over the previous year be relayed to the District Officer.

B.419 Governance

Viz:

Provided by the Middle Level Commissioners		Item No:	11
Meeting:	**NEEDHAM & LADDUS INTERNAL DRAINAGE BOARD**	**Subject:**	**GOVERNANCE**
Date:	**Tuesday 16th April 2024**	**Officer Responsible:**	**Paul Burrows**

RECOMMENDATIONS

The Board is asked to:

A. Consider and approve the Annual Accounts for the year ending 31st March 2023
B. Note the continued appointment of Whitings as Internal Auditor.
C. Review and approve the updated Risk Management Strategy.
D. Highlight if there are any specific risks or issues not covered within its Risk Management Strategy that may need review ahead of the next formal update.
E. Advise on any changes they wish to make to insured values.
F. Note the system of financial Internal Controls that are in place and consider whether additional controls are required within the running and decision making of the Board.
G. Exercise of Public Rights
H. Consideration of potential litigation, liabilities, commitments
I. Continue with a limited assurance review approach.
J. Note the IDB1 return made on its behalf to Defra.
K. Authorise the Chairman to sign the annual return for 2024.

1. Annual Governance & Accountability Return (AGAR) and Internal Auditor

1.1 The AGAR provides the framework by which the governance of the Board is assessed. The Board's last AGAR is available on its page via www.middlelevel.gov.uk

1.2 The Board/Commissioners to consider:

- the comments of the auditors on the Annual Return for the year ended 31st March 2023. (Appendix 1)
- the Audit Report of the Internal Auditor for the year ended 31st March 2023. (Appendix 2)

1.3 The Board are reminded that Whitings LLP were appointed as internal auditor for a five-year period commencing 1st April 2023 (financial years 2023/24 to 2027/28).

1.4 The Board is asked to act on the advice of the Auditor within its decision making.

2. Internal Controls

2.1 Within the financial operations at the Middle Level offices there are a series of controls in place to ensure the segregation of duties, so as far as practical within a small workforce, that no one person has control of a single operation from start to finish. The Internal Controls are available via the website within the 'Governance' section on the Board's page.

2.2 Note the Financial Code for the Board is included within its 'Governance Documents' also available on its page via www.middlelevel.gov.uk

2.3 The Board needs to ensure there is adequate separation of duties within its running and decision making. Members are asked to refresh themselves as to the Member Code of Conduct (available within the Governance Documents on the Board's webpage) and ensure their declarations of interests are clear and up-to-date.

2.4 If a Board Member (or their business) undertakes contracted work (or bids for such work) for the Board it is recommended that they be excluded from any decision making as a matter of course and that appropriate contractual arrangements are in place.

2.5 If the Member also has a lead role for the Board (eg Chairman/Vice Chairman) then it is important that the Board puts in place safeguards to ensure a separation of duties, particularly being clear on who is acting as lead client for the contractor.

3. Risk Assessment

3.1 The Board's Risk Management Strategy has been recently updated and is available as Appendix 3. It is due for formal review and update in 2027. The Board are asked to review and approve the updated strategy.

4. IDB1

4.1 The Board's IDB1 return to Defra for the year 2022/23 is included as Appendix 4.

5. Annual Governance Statement:

5.1 To review and complete the Annual Governance Statement for the year ended 31st March 2024. (Appendix 5)

6. Exercise of Public Rights

6.1 For completion of the Annual Governance Statement the Board is required to confirm that they provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.

6.2 In order to warrant a positive response to this assertation the authority needs to have taken the following actions in respect of the previous annual return:

Exercise of Public Rights: The authority provided for the exercise of public rights set out in Sections 26 and 27 of the Local Audit and Accountability Act 2014. Part 5 of the Accounts and Audit Regulations 2015 requires the RFO to have published including on the authority's website or other website:

- Sections 1 and 2 of the annual return
- A declaration that the status of the statement of accounts is 'unaudited;' and
- A statement that sets out details of how public rights can be exercised, as set out in Regulation 15(2)(b), which includes the period for the exercise of public rights.

6.3 In addition, a notice of the conclusion of the external auditor's limited assurance review of the annual return, together with relevant accompanying information, has been published in accordance with the requirements of Regulation 16 of the Accounts and Audit Regulations 2015. We also display the 'Local Authority Accounts – A Summary of Your Rights' with the notice.

6.4 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.

7. Consideration of potential litigation, liabilities, commitments:

7.1 The clerk to report.

8. Transparency Code for Smaller Authorities

8.1 In previous years the Board has continued with a limited assurance review approach and not take advantage of the audit exemption available for smaller public bodies with income and expenditure less than £25,000.

Author Name: Paul Burrows
Role: Clerk

Appendix 1	**Annual Governance & Accountability Return (AGAR) for the year ending 2023**
Appendix 2	**Internal Audit Report**
Appendix 3	**Risk Management Strategy 2024 – 2027**
Appendix 4	**IDB1 2022/23**
Appendix 5	**Annual Governance Statement 2024**

Appendix 1

Needham & Laddus Internal Drainage Board

Notice of conclusion of the audit

Annual Governance & Accountability Return for the year ended 31st March 2023

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 Needham & Laddus Internal Drainage Board for the year ended 31st March 2023 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 Needham & Laddus Internal Drainage Board on application to:

The Clerk
Needham & Laddus 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: P Burrows - Clerk to the Board

Date of Announcement: 25th August 2023

Annual Internal Audit Report 2022/23

NEEDHAM & LADDUS INTERNAL DRAINAGE BOARD

WWW.MIDDLELEVEL.GOV.UK

During the financial year ended 31 March 2023, 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 2022/23 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 2021/22, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")*			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)*.	✓		
N. The authority has complied with the publication requirements for 2021/22 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: 19/04/2023 27/04/2023 28/04/2023

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

Signature of person who carried out the internal audit: G. [illegible] – WHITINGS LLP

Date: 28/04/2023

***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 2022/23

We acknowledge as the members of:

NEEDHAM & LADDUS 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	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:

18/04/2023

and recorded as minute reference:

B.399

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

Chairman J.F. Martin.

Clerk [illegible]

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Section 2 – Accounting Statements 2022/23 for

NEEDHAM & LADDUS 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	**111,317**	120,616	*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	47,891	52,391	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	81,788	130,716	*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	120,380	189,211	*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	**120,616**	114,512	*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	132,817	103,700	*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	0	0	*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

[signature]

Date 8th April 2023

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

18/04/2023

as recorded in minute reference:

B.401

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

J. F. Martin.

Section 3 – External Auditor's Report and Certificate 2022/23

In respect of **Needham and Laddus Internal Drainage Board– DB0058**

1 Respective responsibilities of the auditor and the authority

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 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2022/23

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 2022/23

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 2023.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature PKF Littlejohn LLP Date 21/08/2023

Appendix 2

Whitings
Chartered Accountants LLP
Fenland House, 15 B Hostmoor Avenue
March, Cambridgeshire, PE15 0AX
t: 01354 652304
e: march@whitingsllp.co.uk
w: whitingsllp.co.uk

BB/MM053
30 June 2023

Messrs. P Burrows, R Hill and S Ablett
Middle Level Offices
85 Whittlesey Road
March
Cambs.
PE15 0AH

Dear Messrs. P Burrows, R. Hill, and S Ablett,

MLC administered Internal Drainage Boards - Internal Audit 2022-2023

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 2023, we are pleased to provide you with the following recommendations to be considered for implementation. We have included some general points and some points which are related to specific boards.

General points

1. **Asset Valuations and Insurances – mainly for residential properties**

   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. It should be noted that this is largely in relation to residential property. Should a complete rebuild following an unforeseen catastrophic event be required, current valuations may no longer be appropriate given today's prices which may lead to a shortfall in funds which would have to be drawn out of surplus funds if other financial arrangements were not available.

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.

Client comment:

While we have put it to Boards to review pumping station valuations for insurance purposes, as separate statutory authorities it is up to each Board to review and approve what they consider to be an appropriate valuation and your point concerning possible under-insured amounts having to be funded directly by the Board following an event has been highlighted previously. We are recommending that Boards should look to index link valuations and we will be asking all Boards again to consider this at subsequent meetings, along with consideration of current valuations. Valuation of residential property is an area we have focussed on for the 2023 meetings.

A number of Boards have recognised the potential impact of increased costs on valuations and have taking steps to re-value, however, the consulting engineer is currently reviewing the methodology for valuation of pumping stations, to ensure there is a robust process, which will be then used going forward.

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

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.

With regards to other employee benefits, we note that where applicable these are being recognised as benefits in kind and disclosed on the P11d, we would encourage the value of these benefits to be reviewed on a regular basis to ensure that these are reflective of what the employee receives, especially where some boards providing the living accommodation to their employees.

Client comment:

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

The benefit charge for living accommodation is calculated in accordance with HMRC recommended valuations. We are looking at payrolling any standard benefits but are currently unable to do this for accommodation and use of vehicles.

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 Chairperson of each individual board be given the 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 in light of any unforeseen significant variances arising.

The budgets that have been set for 2023/24 year may need to be increased throughout the year due to the significant cost increases that are largely as a result of the ongoing conflict between Russia and Ukraine.

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

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 having peaked at a 40 year high within the last 12 months, 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. We note that some of IDBs decided to switch from the business premium bank account to business current bank account, these accounts no longer earn interest but are free from bank charges and fees. 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>

A brief summary of treasury management:

There are 30 separate authorities administered through the Middle Level offices, all of which are required to maintain their own banking arrangements, we do look at bulk/group arrangements to do this and it is a requirement that all boards are treated the same. In the past it was found that there was a lot of staff time being spent in investment transfers and following discussions with the bank it was decided that for ease of operation all balances would be treated the same and the bank would offer a competitive interest rate and free banking. To do this all boards had a "client premium" account. This is the type of account operated by businesses looking after clients' money (solicitors etc). They are generally specific accounts in the name of the business but it is for "third party monies."

Our arrangement worked fine until the (first) crash around 2008 – at this time interest rates plummeted below our arrangement rate – specifically, under the terms of the arrangement we could have been required to pay the bank for looking after our money. The arrangement was changed to retain free banking, but as with all accounts interest was minimal.

During last financial year our bankers started taking more of an interest in the number of client premium accounts they had across the country and were surprised with the number held in March. The use of such accounts is for very specific purposes which we as an organisation do not qualify and alarm bells were ringing with the bank that they were operating outside of all banking standards/regulations. We were notified that as a result of this the accounts would need to be closed and other accounts opened. This would involve a basic current account and an interest bearing second account – transfers to be made between the two for cash flow purposes. We made the bank aware of our concerns about transferring accounts with regards to the payment of direct debits and the collection of rates by direct debit, payment by ratepayers etc for which our account details were with many suppliers/customers and we did not want to go down the route of having payments/receipts rejected and details having to be re-registered with all parties.

While this was being put in place we had a general increase in interest rates but as previously advised we now have started to rationalise the arrangements – there will be some fine tuning required but currently the process is a standard current account for normal payments/receipts and an interest-bearing account. Additionally, balances can be transferred for deposit/investment.

We are currently making treasury deposits for individual Boards but need to manage this with specific cash flow requirements while also making consideration to having balances available for potential event situations requiring immediate cash. We will be monitoring additional staff time required to manage this while discussing matters further with our bankers.

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.

7. Financial Regulations

We noted that the last update and approve of Financial Regulations for all boards was in 2013 with the next review in 2023. However due the recent retirement of Chief Executive and the joint of new Chief Executive/Clerk in February 2023, the review of Financial Regulations has not been completed by the financial year under review. We have been informed that the new Chief Executive and Treasurer are aware of these requirements and the Financial Regulations are due to be updated by the end of this year, we look forward to reviewing this in due course.

Client comments:
There is a full review of the provision of clerking services and will be, as has been mentioned looking at reviewing these regulations towards the end of 2023 with a view to then having them updated by the Boards.

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:
For the 2023 meeting the Board approved an insured value of £701,500 and for this to be index linked.

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	£52,324.26
Hundred of Wisbech IDB - Creditor	£52,436.95
Difference	**£112.69**

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.

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 suggest that meetings and account preparation periods be brought into line, if possible, to eradicate 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.

Hundred of Wisbech

During the course of our audit, we noted that the 2021/22 accounts and payment list had not been published on the website, we are pleased to note that following notification of this fact the accounts and payment list were 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.

We also notice that the statement of NS & I accounts shows the name and the address of old Chief Executive who is retired in February 2023. We understand that this matter will be brought to the attention of the board on the next general meeting to approve the changes in signatory.

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.

Your comment is noted and procedures are being amended concerning this for the future.

Ramsey First (Hollow) IDB

During our review it was noted that the actual wages increase of the employee during the year has exceeded the increase authorised by the board during the meeting. We understand that it was an isolated error and understand that this matter will be brought to the attention of the board during the next general meeting. The overall error is equal to 0.50% of the total expenditures and will be adjusted next year. We understand that the internal process is being reviewed and address to ensure that this scenario doesn't arise again in the future.

Client comment:
This administration error was reviewed by the Board at their 2023 meeting and the relevant adjustment is being made through the 2023 payroll process. We have looked at our internal processes and made appropriate adjustments to mitigate future risk.

March 3rd IDB

Whilst the board are using the budget setting process to determine the rates set on an annual basis, we note that the rates had been the same for the last 5 years. In a view of the capital improvement program – the plans for the pumping station replacement in 2026/27, the current rate of inflation and the fact that rates have been increased across other boards under the administration of the Middle Level Commissioners, we would recommend that the rates raised be reviewed and uplifted as necessary to take account of the factors outlined above.

Client comment:
The points raised are made to the Commissioners when setting the rate but there it is the appointed members who have been against rate increases, indicating that the council will address any shortfall in the following year should this be the case. This is a situation that has occurred on other Boards for the setting of the 2023/2024 rates and levies.

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

Appendix 3

NEEDHAM & LADDUS INTERNAL DRAINAGE BOARD

Administered by:

middle level
commissioners

Governance

Risk Management Strategy 2024 - 2027

This document replaces the Board's 2020 risk management documentation and outlines how Members, officers/employees and the Middle Level Commissioners staff govern the Board's risks.

Risk Management Principles

The five key principles from the UK Government's 'Orange Book' shall be used in a proportionate manner, recognising Internal Drainage Boards as small public authorities with limited resources.

A. Risk management shall be an essential part of governance and leadership, and fundamental to how the organisation is directed, managed and controlled at all levels.
B. Risk management shall be an integral part of all organisational activities to support decision-making in achieving objectives.
C. Risk management shall be collaborative and informed by the best available information and expertise.
D. Risk management processes shall be structured.
E. Risk management shall be continually improved through learning and experience.

Risk Definition

A risk is the threat that an event or action will adversely affect the Board's ability to achieve its statutory responsibilities; remain viable and sustainable; deliver any wider objectives and; manage its reputation.

Risk is a function of the likelihood or probability of the event occurring versus the impact. A risk that materialises is no longer a risk, it is an issue.

Risk Categorisation

The Board will consider tactical risks and strategic risks that are within its control and/or influence to address.

Tactical risks will tend to be short term time horizon risks that are specific to the Board and within its control to address (ie it has the capacity, capability, finance, information, technology and responsibility).

Strategic risks will tend to be more generic to the local IDB community and potentially longer term in their time horizon. These are less likely to be within a single IDB's control to mitigate but will be within collective influence by IDBs working together and with other relevant authorities.

Risk (and Issue) Management Choices

The following four standard categories of risk response will be considered:

Terminate (heaviest strategy) - the risk will not be allowed to occur.
Treat - the risk may occur, but its impact or likelihood will be lessened through mitigating actions.
Transfer - the ownership of the risk will be formally moved to someone else not currently the risk. manager. *The new owner may decide to terminate, treat or tolerate the risk.*
Tolerate (Lightest strategy) - the risk will be allowed to occur with little to no mitigating action.

Risk Management Approach

These are the actions and approaches the Board will take to managing its risks through the period 2024-2027.

a) Receive papers and reports from MLC staff covering the topics Governance, Constitution & Membership, Finance, Environmental, Clerk's Report, Consulting Engineer (inc Operations, Capital Works and M&E) helping the Board identify and make choices around management of tactical and strategic risks.
b) Receive papers and reports from the Board's District Officer(s), Health & Safety rep and others as appropriate to help the Board identify and make choices around management of tactical risks.
c) Support the development and adoption of Key Health Indicators (KHIs) and Comparison Metrics across the portfolio of IDBs administered by MLC staff. These will be integrated into MLC staff authored papers and reports.
d) The Chairman & Vice Chairman will actively engage with the MLC & IDB Chairs community and MLC Senior Officers to identify and mitigate generic tactical and strategic risks that impact multiple IDBs.
e) Support the Middle Level Commissioners in managing its operational, environmental and asset management risks, including delivery of its capital programme, recognising the benefit to the IDBs within the MLC catchment.
f) Empower and recognise that the MLC Senior Officers and staff engage in wider relationships, partnerships and strategic projects on their behalf to help identify and mitigate generic tactical and strategic risks. This includes Fens 2100+ and the Fens Reservoir programmes.
g) Start to use language and terminology from this strategy at Board meetings within their consideration of risks.
h) Adopt formal project risk management as part of any capital works projects led by MLC staff on behalf of the Board.
i) Keep under review the need, benefit and cost of developing a formal risk assessment, risk register and risk response plan. It is currently not considered a proportionate approach.

Strategy published: January 2024

Appendix 4

Internal Drainage Boards in England

Department for Environment Food & Rural Affairs

Annual Report for the year ended
31 March 2023

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 2023 a copy must be provided to:

- Department for Environment, Food and Rural Affairs, Flood and Coastal Erosion Risk Management Division, Ground Floor, Seacole, 2 Marsham Street, London SW1P 4DF via flood.reports@defra.gov.uk
- Engineering & Standards - Policy Manager, Asset Management and Engineering, **Environment Agency**, Goldcrest House, Alice Holt Lodge, Farnham, Surrey. GU10 4LH 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 £.

NEEDHAM & LADDUS INTERNAL DRAINAGE BOARD

Section A – Financial information

Preliminary information on special levies issued by the Board for 2023-24

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 2023-24 (forecast)	
Name of local authority	**2023-24 forecast £**
1. FENLAND DISTRICT COUNCIL	4,293
2. KINGS LYNN & WEST NORFOLK DISTRICT COUNCIL	25,941
3.	
4.	
5.	
6.	
7.	
8.	
Total	**30,234**

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2023

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 2023 £
INCOME		
1. Drainage Rates		22,157
2. Special Levies		30,234
3. Higher Land Water Contributions from the Environment Agency		
4. Contributions received from developers/other beneficiaries		43
5. Government Grants (includes capital grants from EA and levy contributions)		130,672
6. PSCAs from EA and other RMAs		
7. Loans		
8. Rechargeable Works		
9. Interest and Investment Income		1
10. Rents and Acknowledgements		
11. Other Income		
Total income		**183,107**
EXPENDITURE		
12. New Works and Improvement Works		157,003
13. Total precept to the Environment Agency		6,592
14. Watercourse maintenance		14,571
15. Pumping Stations, Sluices and Water level control structures		
16. Administration		10,276
17. PSCAs		
18. Rechargeable Works		
19. Finance Charges		
20. SSSIs		
21. IDB Biodiversity and conservation (other than item 20 expenditure)		468
22. Other Expenditure		301
Total expenditure		**189,211**

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		
Net Operating Surplus/(Deficit) for the year		**(6,104)**
24. Developers Funds income not applied in year		34,237
25. Grant income not applied in year		

Notes:

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

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

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

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

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

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

17. State all costs associated with the PSCA

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

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

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

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

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

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

24. Total balance of developer fund year end.

25. Unspent grant at year end.

Section B –IDB Reporting

Policy Delivery Statement

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

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

Biodiversity

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

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

What year was your Biodiversity Action Plan last updated?)............................ 2022

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

When was biodiversity last discussed at a Board meeting (date)?.............................. 19/04/2022

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

SSSI water level management plans

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

If so, which ones:

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

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

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

Access to environmental expertise

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

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

Asset Management

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

ADIS	☐
Paper Records	☒
Other Electronic System	☒

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

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

28.6

How many pumping stations does the Board operate?

0

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

0

Health and Safety

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

If so, please summarise in the box below:

Guidance and Best Practice

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

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

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

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

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

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

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

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

Has your Board adopted the following governance documents?

Standing Orders .... Yes ☒ No ☐

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

Byelaws .... Yes ☒ No ☐

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

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

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

Financial Regulations............ Yes ☒ No ☐

Register of Member's Interests............ Yes ☒ No ☐

Anti-fraud and corruption policy............ Yes ☒ No ☐

Board membership and attendance

How many Board members (in total – elected and appointed) do you have on your IDB?	17
Seats available to appointed members under the Land Drainage Act 1991.	13
Number of elected members on the board at year end.	11
Number of appointed members on the board at year end.	7
Mean average number of elected members in attendance at each board meeting over the last financial year.	9
Mean average number of appointed members in attendance at each board meeting over the last financial year.	2

Have you held elections within the last three years?..Yes ☒ No ☐ N/A ☐

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

Complaints procedure

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

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

Public Engagement

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

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

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

1.46%

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

NEEDHAM & LADDUS INTERNAL DRAINAGE BOARD

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

Signature	SAblett
Date	17/10/2023
Name in BLOCK LETTERS	MISS SAMANTHA ABLETT
Designation	ASSISTANT TREASURER
Email address	sam.ablett@middlelevel.gov.uk

Appendix 5

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

NEEDHAM & LADDUS 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 2024, that:

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

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

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

and recorded as minute reference:

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

Chair

Clerk

WWW.MIDDLELEVEL.GOV.UK

a) Completion of the Annual Accounts and Annual Return of the Board – 2022/2023

The Board considered and approved the comments of the Auditors on the Annual Return for the year that ended on the 31st March 2023.

The Board considered and approved the Audit Report of the Internal Auditor for the year that ended on the 31st March 2023.

b) Risk Management Strategy

Mr Hill outlined that the Board's Risk Management Strategy had been due an update, that the Clerk had drafted and published an updated strategy for all IDBs clerked by the Middle Level Commissioners. The new strategy will run from 2024 to 2027 and outlines how Members and the Middle Level Commissioners staff govern the Board's risks. Mr Hill outlined the strategy for the Board.

The Board approved their new risk management strategy.

c) Finance Regulations & Finance Code

Mr Hill reported that the Board's Finance Regulations and Finance Code Policy were due for review and renewal this year. However, he informed the Board that it was intended to carry out a full review of the Middle level Service Provision, the introduction of Key Health Indicators and to start a review of the IDB landscape of drainage boards within the Middle Level. Further, these reviews would also trigger a review of the finance dept. at the Middle Level and all these matters would likely influence areas of delegation regarding finance through the Middle Level offices, it would therefore make sense to retain the current regulations and policy pending a more in-depth review.

RESOLVED

That the Board's current Finance regulations and Finance Code Policy be approved for a further year and the Clerk and Responsible Finance Officer be authorised to carry out a full review of both and report at next year's meeting.

d) Review of Internal Controls

Mr Hill reported that the financial controls that the Middle Level Commissioners have in place in their services to the Board have now been summarised and are available on the Board's web-page.

The Board considered and expressed satisfaction with the current system of internal controls.

e) Exercise of Public Rights

Mr Hill 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.

f) Consideration of potential litigation, liabilities, commitments.

Mr Hill reported that as part of the Annual Governance review the Board were required to consider if there were any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end that have a financial impact on the authority. He confirmed that there were no such matters that have been raised through the office of the clerk. Members gave consideration to the position.

RESOLVED

That there are no such events that would have an adverse financial impact on the Board that would need to be included within the accounting statements for the financial year ended 31st March 2024.

g) IDB1

Mr Hill referred to the completed IDB1 form for 2022/2023 which the Board noted and approved.

h) Annual Governance Statement

That the Chair be authorised to sign the Annual Governance Statement on behalf of the Board for the financial year ended 31st March 2024.

B.420 Finance Report – Looking Back

Viz:

Provided by the Middle Level Commissioners		**Item No:**	**12**
Meeting:	**NEEDHAM & LADDUS INTERNAL DRAINAGE BOARD**	**Subject:**	**FINANCE REPORT: LOOKING BACK**
Date:	**Tuesday 16th April 2024**	**Officer Responsible:**	**Robert Hill/Sam Ablett**

RECOMMENDATIONS

The Board is asked to:

A. Note the Budgeting review within Appendix 1.
B. Consider and approve the payments detailed within Appendix 2.
C. Consider and approve the Annual Accounts & Finance Papers 2023/2024 within Appendix 3.

Finance officer's review and key messages

For 2023/2024 the Board set a rate of 8.75p to raise a total of £52,392 in agricultural drainage rates and special levies. The rate setting process was centred around standard provisions for routine maintenance together with a provision of £2,500 for the installation of a culvert at point 10-11.

The estimates against which the rate income was raised included the sum of £12,250 for future works. Additional routine drain maintenance works were carried out in the year and there was an adjustment for an over provision of expenditure in 2022/2023 for the culvert replacement schemes. This gave an overspend against budgeted expenditure and the sum of £8,175 has been transferred to the future works account to retain balances as had been planned.

Over-all this gives an increase in the Commissioners total fund balances of £4,759 in the year and this position is reflected in the Commissioners financial statements and Annual Return which they are requested to review and approve.

1. **Budgeting**

1.1 The budget comparison of the forecast out-turn and the actual out-turn for the financial year ending 31st March 2024 is included as Appendix 1.

2. Payments for 2023

2.1 Payments are detailed within Appendix 2

3. Annual Accounts and Finance papers 2023/2024:

3.1 Annual Return 2023/2024:

To consider the Annual Accounts and bank reconciliation for the year ended on the 31st March 2024 and the completion of Section 2 of the Annual Return as required in the Audit Regulations. Appendix 3

Author Name: Robert Hill/Sam Ablett
Role: Treasurer/Assistant Treasurer

Appendix 1 Budget Review
Appendix 2 Payments for 2023/24
Appendix 3 Annual Accounts & Finance Papers 2023/24

Appendix 1

NEEDHAM AND LADDUS INTERNAL DRAINAGE BOARD
BUDGET MONITORING 2023/2024

	Approved budget 2023/2024 £	Actual to 31.12.2023 £	Forecast to 31.03.2024 £	Remarks
1 Insurances	575	189	200	
2 Repairs and renewals	100	0	100	
3 District Officer's fee	1,875	0	1,875	
4 Drainworks (including Environmental measures)	24,500	23,293	26,500	
5 Administration charge, Health and Safety contract, Audit fee, printing, stationery, advertising, Association of Drainage Authorities subscriptions etc	10,500	4,597	10,500	
6 Environment Agency Precept	6,790	6,790	6,790	
7 Future works funding	12,250	6,432	8,576	
8 Improvement works	0	1,340	1,500	
	56,590	42,640	56,041	
LESS Deposit Accounts interest	4,198	2,915	3,650	
	52,392	39,725	52,391	

Page no.

Actual General Fund					
Opening Balance -		54,197	54,197	54,197	
Rate Raised -	8.75p	52,392	52,391	52,391	0.0868
Net Expenditure		52,392	39,725	52,391	
Use of balances		2,500	0	0	
Closing Balance		51,697	66,863	54,197	

Fund balances at 31st March 2023	
Development charges fund	34,237
Commutation fund	10,175
Future works fund	15,524
	59,936

Appendix 2

NEEDHAM & LADDUS INTERNAL DRAINAGE BOARD

Payments made 2023/2024 (1st April 2023 - 31st March 2024)

Middle Level Commissioners - Administration charge, postages, telephone charges, stationery and travelling	5480.06
Middle Level Commissioners - IDB Health & Safety Re-charge 2022-2023	427.20
Middle Level Commisssioners - Fees (Weed control and drain maintenance 2023, planning and development applications)	1,620.60
Middle Level Commissioners - Installation of steps	1,278.73
Fen Group - Work in connection with culvert replacements - March Riverside (50% shae of costs due to project delays in May 2022 caused by issues with the water main)	24,000.00
Environment Agency - Precept	3,394.79
Association of Drainage Authorities - Subscription 2023	716.40
Middle Level Commissioners - Expenses in connection with Board meeting (Account from Crown Lodge Hotel)	160.80
Middle Level Commisssioners - Fees (Work in connection with culvert replacements, production of Board report, planning and development applications)	2,168.70
Middle Level Commissioners - Administration charge, postages and telephone charges	4,806.82
Middle Level Commissioners - Internal audit fees (Whiting and Partners 2022/2023)	588.00
PKF Littlejohn LLP - Audit fee (2022-2023 accounts)	504.00
Environment Agency - Precept	3,394.79
Middle Level Commissioners - Chemical weed control of District drains.	1,916.52
Middle Level Commisssioners - Fees (Planning and development applications)	876.00
B J Plant Hire Ltd - Drain maintenance	3,186.00
Middle Level Commissioners - Renewal of insurances	188.85
Harrison Agricultural Contracting Ltd - Flailmowing and drain maintenance	19,624.06
Harrison Agricultural Contracting Ltd - Laying of drainage pipe	1,787.89
Fen Group - Cott and culvert clearance to drains at the bottom of Laddus Drove Farm	950.40
Middle Level Commissioners - Contribution (Conservation Officer)	492.50
Middle Level Commisssioners - Fees (Production of Board report, attendance at special meeting, planning and development applications)	1,467.60
Fen Group - Supply and install concrete culvert pipe	3,012.90
Information Commissioner - Data Protection Registration renewal	40.00
Association of Drainage Authorities (River Great Ouse branch) - Subscription 2023-2024	30.00
	82,113.61

(NB - Amounts shown include Value Added Tax)

Appendix 3

NEEDHAM AND LADDUS INTERNAL DRAINAGE BOARD
ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2024

GENERAL FUND

2024				2023		
Mar-31	Expenditure during the year			Apr-01	Balance brought forward	54,196.51
	Precept		6,789.58	2024		
	Insurances	188.85		Mar-31	Rate income & Special levies	52,391.20
	Contractors charges	1,874.95			Interest on Deposit Accounts	435.78
	Drainworks	30,181.70			Development Charges Account	1,730.00
	Administration charge, Audit fee,				Consents	100.00
	printing, stationery, advertising etc	10,522.23	42,767.73		Write back of provisions	43.50
	Future Works Fund:				Improvement works:	
	Replacement culverts (grant scheme)	521.06			By Credit against engineering fees	6,947.50
	Rates raised 2023/2024	7,653.92	8,174.98			
	Improvement works:					
	To Restore Grant in Aid against credit for fees		6,426.44			
	Balance carried forward		51,685.76			
			115,844.49			115,844.49

BALANCE SHEET

Revenue Section

Liabilities			Assets			
	General Fund	51,685.76		Ratepayers - Arrears		2299.64
	Development Charges Account	33,121.96		Value added Tax - Refunds due		1,431.62
	Commutation Fund			Sundry Debtors		0.00
	(Rookery Farm Drain)	10,257.11		Balance in hand:-		
	Future Works Fund	24,206.43		Barclays Current Account	20,000.00	
	Sundry Creditors	15,784.98		Barclays Business Premium Acc	116,676.58	
	Grant-in-Aid - Creditor	6,337.87		National Savings Account	986.27	137,662.85
		141,394.11				141,394.11

Needham & Laddus Internal Drainage Board

Treasurers Account 20232/2024

1st April 2023			31st March 2024	
Balance brought forward		102,721.11	Payments made during the year	82,113.61
31st March 2024				
Receipts during the year				
Clerk's collection account	115,155.88			
Interest on deposit accounts	913.20	116,069.08	Balance carried forward	136,676.58
		218,790.19		**218,790.19**

National Savings Account 2022/2023

1st April 2023		31st March 2024	
Balance brought forward	978.70	Payments made during the year	0.00
31st March 2024			
Interest on deposit accounts	7.57	Balance carried forward	986.27
	986.27		**986.27**

Summary of Bank Reconciliations as at 31st March 2024

Barclays Bank PLc

Current Account

Balance per Statement as at 31st March 2024	20,000.00
Less unpresented cheques	0.00
Add outstanding lodgements	0.00
Balance per Trial Balance	**20,000.00**

Cash balances as at 31st March 2024

Barclays Bank PLc

Current Account	**20,000.00**	
Business Premium Account	**116,676.58**	
		136,676.58

National Savings

Investment Account per passbook	**986.27**
Total reconciled cash balances per accounts	**137,662.85**

Needham & Laddus IDB
Reconciliation between statement of accounts and Annual Return

Financial year ended 31st March 2024

				Per Annual Return
Line 1	**Balances brought forward**			
	General Fund	54,196.51		
	Development charges account	34,236.67		
	Commutation fund	10,175.29		
	Asset replacement Fund	15,903.57		
			114,512.04	**114,512**
Line 2	**Rates and Special Levies**			
	Agricultural rates	22,015.20		
	Contribution Needham Bank	142.00		
	Special Levies	30,234.00		
	Penalty	0.00		
	Costs	0.00		
	Write-off	0.00		
			52,391.20	**52,391**
Line 3	**Total other receipts**			
	Interest			
	General fund	435.78		
	Development charges account	275.29		
	Commutation fund	81.82		
	Future works account	127.88		
	Grant in Aid	0.00		
	Consents	100.00		
	Discharge contributions	340.00		
	Write back of provisions	43.50		
			1,404.27	**1,404**
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**

Needham & Laddus IDB
Reconciliation between statement of accounts and Annual Return

Financial year ended 31st March 2024

				Per Annual Return
Line 6	**All other payments**			
	Precept	6,789.58		
	Rates, insurances, telephones	188.85		
	Drainworks	30,181.70		
	Contractors charges	1,874.95		
	Administration	10,522.23		
	Development charges fees	0.00		
	Improvement works	0.00		
	Net credit against improvement works	-521.06		
			49,036.25	**49,036**
Line 7	**Balances carried forward**			
	General Fund	51,685.76		
	Development charges account	33,121.96		
	Commutation fund	10,257.11		
	Future works account	24,206.43		
			119,271.26	**119,271**

Reconciliation
Line 1 + Line 2 + Line 3 - Line 4 - Line 5 - Line 6 119,271.26

Appendix 5

Section 2 – Accounting Statements 2023/24 for

NEEDHAM & LADDUS INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	*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	120,616	114,512	*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	52,391	52,391	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	130,716	1,404	*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	189,211	49,036	*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	114,512	119,271	*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	103,700	137,663	*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	0	0	*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 exclude any Trust transactions.*

I certify that for the year ended 31 March 2024 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 05/04/2024

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

as recorded in minute reference:

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

Finance officer's review and key messages

The Board considered & approved the key finance messages by Mr Hill.

Budgeting

The Board considered and approved the budget comparison of the forecast out-turn and the actual out-turn for the financial year ending 31st March 2024.

Payments 2023/24

The Board considered and approved the Payments for 2023/2024.

(NB: Mr P West declared an interest in payments to Middle Level Commissioners as a member of the Middle Level Board.)

Annual Accounts and Annual Return 2023/2024

The Board considered and approved the Annual accounts and Finance Papers for 2023 – 24, and authorised the Chair to complete & sign the Annual return 2023 – 24.

B.421 Finance Report – Looking Forward

Viz:

Provided by the Middle Level Commissioners		**Item No:**	**13**
Meeting:	**NEEDHAM & LADDUS INTERNAL DRAINAGE BOARD**	**Subject:**	**FINANCE REPORT: LOOKING FORWARD**
Date:	**Tuesday 16th April 2024**	**Officer Responsible:**	**Robert Hill/Sam Ablett**

RECOMMENDATIONS

The Board is asked to:

A. Consider the Finance Officer's summary
B. Fees, remuneration and subscriptions
C. Review & approve Determination of land for rating purposes, Rate arrears & Contributions from Developers (Confidential papers)
D. Note the Precept to the Environment Agency
E. Review & Approve Rating Estimates for 2024/2025
F. Consider & approve the Agricultural Drainage Rates and Special Levy requirements for 2024/2025

Finance Officer's summary and key messages

The rating estimates for 2024/2025 are made up of standard budget provisions and the engineers estimate for drain maintenance works for the coming year.

The engineers estimate for drain maintenance works in 2024/2025 are £19,625, an decrease of £2,500 on the previous year's estimate.

These estimates do not contain further provision for additional works concerning the culvert replacement scheme, please see the engineer's comments concerning this in relation to the retention being held and the capital programme, which should be taken-into-account when considering the rate requirement. The estimated expenditure gives a rate requirement for 2024/2025 of 8.83p.

1. Fees, Renumerations and Subscriptions

1.1 Subscription to the Association of Drainage Authorities (ADA) will increase by 6.5%, from £597 to £636 for 2024.

2. Precept to the Environment Agency

2.1 Internal Drainage Boards are required to pay a Precept (IDB Precept) to the Environment Agency for their expenses managing water passing into main rivers. Predominantly, the Precept funds additional maintenance downstream of and/or benefitting IDB districts.

2.2 The Anglian (Great Ouse) Regional Flood & Coastal Committee (RFCC) determined that the Precept will increase by 3% for 2024.

2.3 The precept for 2022/2023 was £6,592.00.

3. Determination of Land Values for Rating & Rate Arrears.

3.1 The confidential papers enclosed detail land that has changed from being rateable to being included within the special levy calculations. The papers include details of any Rate arrears.

4. **Estimates for 2024/25**

4.1 The estimated budget for 2024/25 is shown in Appendix 1.

4.2 The Board are reminded that it is standard practice to budget for an average year in terms of rainfall and associated pumping requirements.

5. **Rate Requirements for 2024/25**

5.1 Appendix 2 details the rate requirement that needs to be set and approved by the Board in order to raise sufficient rate and special levy income to cover the budget estimate.

5.2 Board Members are welcome to propose alternative rate requirements and invite these for consideration by the Board along with their supporting rationale and proposed mechanism for catering within the budget estimate and/or the Board's investment strategy.

Author Name: Robert Hill/Sam Ablett
Role: Treasurer/Assistant Treasurer

Enclosure 1 Determination of Land Values for Rating (CONFIDENTIAL PAPERS)
Rate Arrears (CONFIDENTIAL PAPERS)

Appendix 1 Estimates for 2024/25
Appendix 2 Rate Requirements for 2024/25

Appendix 1

NEEDHAM AND LADDUS INTERNAL DRAINAGE BOARD
BUDGET 2024/2025

Page no.

	Approved budget 2023/2024 £	Actual 2023/2024 £	Budget 2024/2025 £
1 Insurances	575	189	225
2 Repairs and renewals	100	0	100
3 District Officer's fee	1,875	1,875	1,975
4 Drainworks (including Environmental measures)	24,500	30,182 [A]	23,250 [B]
5 Administration charge, Health and Safety contract, Audit fee, printing, stationery, advertising, Association of Drainage Authorities subscriptions etc	10,500	10,522	10,850
6 Environment Agency Precept	6,790	6,790	6,993
7 Future works funding	12,250 [c]	8,175 [c]	12,000 [c]
.			
8 Improvement works	0	-521	0
	56,590	57,211	55,393
LESS Deposit Accounts interest	4,198	2,309	2,077
	52,392	54,902	53,316

Remarks

A -	Flail mowing/weed bucket/spraying	22,095
	Clear culvert - Laddus Drove	792
	Contribution - Env. Officer	493
	Drainworks/Planning fees/misc	4,291
	Culvert at Point 10-11	2,511
		30,182
B -	Slubbing (including emergency)	10,625
	Flail mowing	6,900
	Spraying	800
	Contribution - Env. Officer	776
	Drainworks/Planning fees/misc	4,149
		23,250
C -	Provision for Future works programme	

Appendix 2

Needham and Laddus Internal Drainage Board

Rate and levy requirements

Under Section 37 of the Land Drainage Act 1991, the appropriate proportions in which the net expenditure of the Commissioners must be borne for 2024/2025 is:-

a) Proportion to be borne by the Agricultural Sector – 41.73%

b) Proportion to be borne by Special levies issued to Councils:-

Borough of Kings Lynn & Norfolk –	50.12%	
Fenland District Council –	8.15%	
		58.27%

The product of a rate of 1p in the £ on Agricultural land and buildings is £2,513.

In 2024/2025 a rate of 1p together with corresponding Special levies and contributions would raise £6,038

Revenue balance in hand on 31st March 2024 - £51,686

The estimated net expenditure of £53,316 in 2024/2025 is equivalent to:-

a) a rate in the £ on Agricultural land and buildings of 8.83p

b) a Special levy on the Borough Council of Kings Lynn and West Norfolk of £26,650 and

c) a Special levy on Fenland District Council of £4,333

d) contributions from Hundred of Wisbech IDB of £143

In 2023/2024 an equivalent rate of 8.75p in the £ was raised together with a Special levy of £4,293 on Fenland District Council and £25,941 on the Borough Council of Kings Lynn and West Norfolk, and contributions from Hundred of Wisbech IDB of £142.

P BURROWS

Clerk to the Board

April 2024

Finance officer's review and key messages

The Board considered & approved the key finance messages by Mr Hill.

Fees, Remuneration & Subscriptions :

ADA subscription

Approve continued membership of ADA with payment of £636 to be paid.

District Officer

That the fee for the services of District Officer be increased by the Middle Level pay award when approved.

Determination of Land Values for Rating & Rate Arrears.

The Board agreed to the determination of land for rating purposes and associated write off of rate arrears covered within the confidential item.

Estimates & Rate Requirements for 2024/25

The Chair queried if there will be any additional costs in this year due to addressing Environmental measures and Mr Lakey considered it was unlikely this year but would likely be relevant for future years.

Mr Hill considered that if these matters were going to be relevant for future years maybe the Board should give consideration to making a slight increase in the rate now to save larger increases in future years.

The Board considered estimates of expenditure and proposals for special levy and drainage rates in respect of the financial year 2024/2025 and were informed by Mr Hill that under the Land Drainage Act 1991 the proportions of their net expenditure to be met by drainage rates on agricultural hereditaments and by special levy on local billing authorities would be respectively 41.74% and 58.26%.

RESOLVED

i) That the estimates be approved.

ii) That a total sum of £54,350 be raised by drainage rates and special levy and by way of a contribution from Hundred of Wisbech IDB.

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 and contribution from Hundred of Wisbech IDB are £22,625, £31,579 and £146 respectively.

iv) That a rate of 9.00p in the £ be laid and assessed on Agricultural hereditaments in the District.

v)

a) That a Special levy of £27,163 be made and issued to the Borough Council of Kings Lynn and West Norfolk for the purpose of meeting such expenditure.

b) That a Special levy of £4,416 be made and issued to Fenland District Council for the purpose of meeting such expenditure.

c) That a contribution of £146.00 be made by Hundred of Wisbech IDB in respect of the Friday Bridge outfall.

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 viii).

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

B.422 Date of next Meeting

RESOLVED

That next Meeting of the Board be held on Tuesday 15th April 2025 at 7pm at the Crown Lodge Hotel.