CHURCHFIELD & PLAWFIELD INTERNAL DRAINAGE BOARD

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Administered by:

14th June 2024

Dear Board Members

Upcoming meeting of the Board
Tuesday 25th June 2024

Please find overleaf the agenda for the meeting of the Board to be hosted at the Middle Level offices, March PE15 0AH at 11am on Tuesday 25th June 2024.

As you'll be aware, we administer thirty Boards that mostly all meet within similar date ranges. Thank you to the majority of Members who already confirm their attendance proactively.

Please help us manage your Board effectively by **proactively letting Polly know as soon as possible, by telephone or email, if you can attend the meeting, or not, or if you're uncertain.** This results in less abortive time and cost to the running of all Boards.

It is important that we have early confirmation whether or not the Board will be quorate.

Yours truly

P BURROWS, FCIWEM C.WEM CEnv

Clerk to the Board

CHURCHFIELD & PLAWFIELD INTERNAL DRAINAGE BOARD

Tuesday 25th June 2024 at 11am

The Middle Level Offices, March PE15 0AH

Agenda:

Item No	*Topic*	*Format*	*Lead*
1	Welcome & apologies	Verbal	Chair
2	Declarations of Interest	Verbal	Chair
3	Minutes of last meeting and matters arising	Pages 3 - 7	Chair
4	Governance • Financial Regulations & Financial Code • Consideration of potential litigation, liabilities, commitments • Annual Governance Statement	Page 8 Pages 9 - 26 Page 27	
5	Finance Report • Finance Officer's Review • Budgeting • Payments for 2023/2024 • Annual Accounts and Finance papers 2023/2024 • Annual Return 2023/2024	Pages 28 Page 29 Page 30 Pages 31 – 34 Page 35	Clerk
6	Date of Next Meeting – Monday 3rd March 2025 at 7pm at The Crown Lodge	Verbal	Chair
7	Any other business	Verbal	Chair

CHURCHFIELD & PLAWFIELD INTERNAL DRAINAGE BOARD

Meeting of the Churchfield & Plawfield Internal Drainage Board
hosted at the Crown Lodge, Outwell at 7pm on Monday 4th March 2024

PRESENT

S Calton (Chair)	C Crofts
D Boyce (Vice-Chair)	M Fairey
P Allen	K Harrison
G Boyce	J Lunn
B Carr	C Rose

The Chairman welcomed J Lunn and B Carr to their first meetings as well as M Fairey to his first in-person meeting. Mr Paul Burrows (Clerk) was also in attendance.

Apologies for absence

An apology was received from D Lunn.

B.1214 Declarations of Interest

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

B.1215 Confirmation of Minutes

RESOLVED

> That the Minutes of the Board held on 6th March 2023 and 23rd June 2023 are both recorded correctly and that they be confirmed and signed.

B.1216 Matters arising from the minutes.

No items were raised.

B.1217 Constitution & Membership

The Clerk reported that during his 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 the Clerk 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 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 the Clerk's intention that those Boards that were struggling it may trigger conversations around whether they needed to consider amalgamating with neighbouring Boards.

The Clerk also outlined how all Chairs, Vice Chairs and Board Members who sit on more than one IDB within the Middle Level had been invited 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.

RESOLVED

D Boyce agreed to check in on P Cutting to see if he was receiving emails and whether he wished to remain on the Board given his recent attendance record.

Clerk to write to the Borough Council of King's Lynn & West Norfolk to reaffirm their Appointed Members and that they include B Carr and K Harrison within their appointments, both from the Parish Council.

B.1218 Governance

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) Review of Internal Controls

The clerk 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.

c) Risk Management Strategy
The clerk outlined that the Board's risk management strategy had been due an update, that he 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. The clerk outlined the strategy for the Board.

The Board approved their new risk management strategy.

d) IDB1
The Clerk referred to the completed IDB1 form for 2022/2023 which the Board noted and approved.

e) Exercise of Public Rights
The Clerk 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) Transparency Code for Smaller Authorities
The Board agreed to continue with a limited assurance review.

B.1219 Clerks Report

The Clerk 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 he 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, the Clerk reported that he 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, the clerk 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.

In terms of health, the Chairman reminded members of the c£9k cost the Board expended from its £23k per annum budget by getting involved in matters beyond their Board drains and direct responsibilities. He referred to a similar enquiry give drainage issues at a local playing field. Whilst sympathetic to these issues, the Board need to be considered about where it invests its time and money. He reported that he'd responded on the playing field issue to advise as such.

The Clerk added that there was also a recent MP enquiry regarding a resident's flood issue on Townley Close. The Chairman added that this was a riparian issue on Borough Council land and detached from the start of the Board's adopted drain that is downstream. The clerk advised he would respond to the MP enquiry accordingly.

C Crofts highlighted the good social media posts from the Middle Level Commissioners outlining pumping activity this winter and encouraged other Members to follow and share.

<u>B.1220 Environment Officers Update</u>

The Clerk reported that the lack of a written report for this meeting from the Environment Officer was due to her priority being focussed on the Middle Level Bank Raising scheme and on urgent badger management issues– he informed Members that part of these works is to put Environmental/Conservation process and procedures in place, which will then subsequently provide benefit to all IDBs, with badger training planned to be rolled out soon.

<u>B.1221 Chairman's items</u>

The Chairman had nothing specific to report that was not covered elsewhere in the agenda.

<u>B.1222 Consulting Engineers' Reports, including CIP & FCRM Grant-in-Aid</u>

The Board reviewed the contents of the report. The Chairman described confusion regarding the MLC's Planning Engineer's suggestions regarding critical drainage areas, in terms of the purpose and the particular areas outlined. Members were similarly uncertain about the criteria used.

The Chairman referred to the Board's capital programme and the policy of banking £5k per annum for the inevitable future culvert collapse, reflecting that a neighbouring IDB had a £250k bill for culvert works and that FCRM GiA may not be available or likely cover the full costs.

The Chairman commented that he was not getting notification of relevant applications when they came in and reflected upon the need to move to a fixed fee approach with the MLC for their services. The clerk advised to discuss the flow of information with the Planning Engineer and reflected that the service provision and fee arrangements are now part of the full review of services that he reported earlier.

<u>RESOLVED</u>

i) The Chairman and Vice Chairman to review the need for and specification of critical drainage areas with the Planning Engineer.
ii) The Chairman to review the flow of planning application information with the Planning Engineer.
iii) The Board reviewed and approved its capital programme

B.1223 Health & Safety

The Chairman reported on the recent inspection by COPE highlighting no issues to address.

B.1224 District Officer's Report

D Boyce highlighted the following issues from the report. That the Anglian Water sewage pipe was still an issue and he hadn't had the site meeting with Chris Convine from the MLC about it. He also highlighted the area of Himalayan Balsam and the clerk suggested the Environment Officer call to advice on the management approach.

He also advised that the Board ought to consider adoption of the new ditch associated with the health centre. The Chairman advised against but did refer members to the District Officers' proposal within his report and adopting a section of the drain above point 36 given that land is earmarked for future development. The Board agreed to adopt this section if the landowner is comfortable.

He also referred to the issue of the 23 culverts along Stonehouse Road and Baptist Road with most undersized and causing constraint to drainage. The clerk reminded the Board that they did not have an enforcement policy and had no funding set aside to address this with the riparian owners, eg to cover the legal costs. The Chairman added that the vast majority of undersized culverts were historic. D Boyce suggested a maintenance option that would help matters.

RESOLVED

Clerk to remind C Convine to contact D Boyce regarding the Anglian Water pipe issue.

MLC Environment Officer to contact D Boyce regarding the patch of Himalayan Balsam

Approve in principle to adopt the drain upstream of point 36. D Boyce to discuss with landowner and then confirm to clerk who can the progress the adoption.

Approve D Boyce in contracting a maintenance option to improve the situation along Stonehouse Road and Baptist Road

B.1225 Finance – looking back;

Payments

The Board noted and approved all the payments.

B.1226 Finance – looking forward;

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 the Clerk that under the Land Drainage Act 1991 the proportions of their net expenditure to be met by drainage rates on agricultural hereditaments and by special levy on local billing authorities would be respectively 17.41% and 82.59%.

The Chairman reported that he'd reviewed the estimate with R Hill the RFO but advised that with inflation he felt it inadvisable to stand still. He proposed a rate of 9.50p which was seconded by C Rose and carried unanimously.

RESOLVED

i) To increase the District Officers fee by the same percentage as the Middle Level Commissioners determine within their pay award.

ii) Approve continued membership of ADA for 2024/25

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

iv) That the estimates be approved.

v) That a total sum of £46,801 be raised by drainage rates and special levy.

vi) That the amounts comprised in the sum referred to in v) above to be raised by drainage rates and to be met by special levy are £8,147 and £38,654 respectively.

vii) That a rate of 9.50p in the £ be laid and assessed on Agricultural hereditaments in the District.

viii) That a Special levy of £38,654 be made and issued to the Borough Council of Kings Lynn and West Norfolk for the purpose of meeting such expenditure.

ix) 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).

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

B.1227 Date & Time of next Meeting

Monday 3rd March 2025, 19:00, Crown Lodge, Outwell

Provided by the Middle Level Commissioners		Item No:	4
Meeting:	**CHURCHFIELD & PLAWFIELD IDB**	**Subject:**	**GOVERNANCE**
Date:	**Tuesday 25th June 2024**	**Officer Responsible:**	**Paul Burrows**

RECOMMENDATIONS

The Board is asked to:

A. Review and approve the Financial Regulations & Financial Code
B. 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.
C. Consideration of potential litigation, liabilities, commitments
D. Continue with a limited assurance review approach.
E. Authorise the Chairman to sign the annual return for 2024.

1. Financial Regulations & Financial Code

1.1 To review and approve the Financial Regulations & Financial Code and to confirm the next review period – Appendix 1

2. Consideration of potential litigation, liabilities, commitments:

2.1 The clerk to report.

3. Annual Governance Statement:

3.1 To review and complete the Annual Governance Statement for the year ended 31st March 2024. - Appendix 2

4. Transparency Code for Smaller Authorities

4.1 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 Financial Regulations & Financial Code
Appendix 2 Annual Governance Statement 2023/2024

CHURCHFIELD AND PLAWFIELD INTERNAL DRAINAGE BOARD

Financial Regulations

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A. INTRODUCTION

1. These Financial Regulations are designed to supplement the Board's Standing Orders and to ensure that the funds and assets of the Board are properly accounted for and controlled.

2. Any variation to these Regulations shall be made by a resolution of the Board.

3. The Clerk shall, where appropriate, prepare additional rules of procedure, supplementary to these Regulations, to ensure the maintenance of financial control and security.

4. The Clerk or such officer as shall be designated by him ("together referred to as "the Clerk") shall, together with the Board's Internal Auditor, be responsible for determining the format of the Board's accounting systems, annual Accounts and supporting records and shall ensure that the accounting systems determined by him are observed and that the accounts of the Board and supporting records are kept up to date.

5. The Clerk shall be responsible for maintaining an adequate and effective internal audit of the accounts of the Board in the manner he considers to be best.

6. The Clerk shall ensure that the Board's annual Accounts are prepared as soon as possible after 31st March in each year, and in accordance with the dates as set out in the Accounts and Audit Regulations 2003 (as amended).

7. "The Board" shall mean the Churchfield and Plawfield Internal Drainage Board.

B. CONTRACTS

1. The Board shall determine the procedures to be employed in connection with the procurement of goods and services save that, if no procedures be specified, three (or more) written quotations shall be invited unless the obtaining of tenders is prescribed by the rules applicable to the particular procurement.

2. Tendering may be selective or open, although, whenever possible, selective tendering shall be used and tenders invited to seek to ensure that the required number of tenders are actually received.

3. Tenders shall be opened, not earlier than the closing date prescribed in the tender documents, in the presence of such person or persons as may be authorised by the Board. A declaration shall be signed to such effect by the persons present at the opening of the tender(s) and a report on the tenders received shall be made to the Board.

4. Where a tender is accepted other than the lowest, the approval of the Chairman of the Board, or of the Board itself shall be obtained.

5. In the case of a tender for rents or similar sums where these are to be paid to the Board, where a tender is accepted other than the highest, the approval of the Chairman of the Board, or of the Board itself shall be obtained.

C. RESPONSIBILITY OF OFFICERS

1. All employees, officers and members of the Board have a general responsibility for the security of the property of the Board, for the avoidance of loss and for economy, efficiency and effectiveness in the use of resources.

D. ESTIMATES

1. The Clerk shall be responsible for the preparation of annual Estimates.

2. The Estimates should be determined as at the commencement of each financial year – using the best information available.

3. The Estimates shall be approved by the Board each year in order that the rates and special levies can be determined at the appropriate time.

4. The Clerk shall be responsible for seeking reasons and causes for deviation from the Estimates and shall inform the Board of all material variances.

E. BANKING

1. The Clerk shall advise the Board's bankers in writing of the conditions under which each bank account (which account must be in the Board's name) shall be operated.

2. All payments other than those made from Petty Cash shall be made by either cheque, BACS, direct debit or internet banking or via the Board's Office Credit card.

   The main bank accounts will be operated on the following basis:-

   a) Where payment is made by cheque:-

   Current Account – All cheques will be signed by both an authorised officer and an authorised member.

   Labour Account – All cheques will be signed by an authorised officer.

   b) Where payment is made by any other means the invoice will be authorised by a Board Member and payment made by an authorised officer.

3. Salaries and Wages will be paid by BACS and all BACS transactions will be authorised by the Clerk.

4. All bank transfers to non-Board bank accounts (save those solely made between inter office accounts which may be made by the Clerk) shall be authorised as in paragraph 2. of this Section.

5. The Clerk shall seek to ensure that the Board's bank accounts are managed so as to produce maximum benefits for the Board.

F. INCOME

1. An official receipt shall be made out for every sum received by the Board and must show:-

   (a) Date of receipt
   (b) Amount received
   (c) Type of remittance
   (d) Account Reference

   Copies of all receipts raised shall be retained by the Board.

2. Board monies shall not be used for the encashment of private cheques.

3. All cheques, cash etc received shall be banked at least weekly. Disbursements shall not be made from cash received but from the Petty Cash float. Banking shall be daily when large sums are received which require this.

4. Keys to safes, cash boxes etc shall be carried only by those authorised to do so and shall only be used by or under the supervision of such persons.

5. The Clerk shall be responsible for ensuring that all monies received are properly brought to account in the Board's accounting records.

6. Any debts which the Clerk considers are not recoverable may be written off with the Board's approval unless they are considered not recoverable following legal advice when the Clerk in conjunction with the Chairman may authorise them to be written off.

G. PURCHASES OF GOODS AND SERVICES

1. Any goods and services for which provision is made in the Estimates may be purchased by an authorised employee, officer or member.

2. The purchase of any goods or services may be effected by an authorised employee, officer or member where they are of a type the authority to purchase which has been delegated to that employee, officer or member by the Board.

3. The purchase of any goods or services not referred to in paragraphs 1 or 2 of this Section may be authorised by the Chairman or District Officer where they are of a routine or recurring nature or form part of the Board's maintenance expenditure.

4. For all goods and services other than as provided for in this Section, the Board's approval shall be obtained prior to the purchase being effected.

5. The requirements under this Section may be dispensed with if the goods or services are required urgently such that it would not be feasible or practical to obtain the necessary approval. In such cases, the Chairman shall be authorised to effect the purchase in conjunction with the Clerk. Any purchase made under this paragraph shall be specifically reported to the Board at the earliest opportunity.

6. An official order shall be placed for all goods and services.

7. All invoices for payment shall be examined, coded and approved and shall be certified by the appropriate authorised employee, officer or member.

8. See Section B "Contracts" for further Financial Regulations in connection with the purchase of goods and services.

H. EMPLOYEES

1. The Board's approval shall be required for the employment of additional permanent employees.

2. The Chairman or District Officer shall have authority to employ additional temporary employees provided the revenue consequences are contained within the current annual Estimates.

3. All time records and other pay records shall be in a form approved by the Chairman or District Officer in conjunction with the Clerk and shall be certified and submitted in accordance with their instructions.

4. The Clerk shall be responsible for the proper compilation of the payroll and for the final determination of pay.

I. STORES

1. Stores records shall be in such a form and shall comply with such systems of control as the Chairman or District Officer shall in conjunction with the Clerk approve.

2. All goods received shall be checked as regards quantity and/or weight and inspected as to quality, condition and specification. A delivery note shall be obtained from the supplier, wherever possible, and signed by the person receiving the goods. No goods shall be signed for as "in good condition" or similar wording without being properly inspected. Therefore most goods delivered should be signed for as 'received uninspected'.

3. All goods issued from stores shall be properly accounted for and recorded.

4. All breakages and losses of goods held in store shall be recorded and reported to the Board's office in order that appropriate action can be taken.

5. There shall be a physical check of all items in store at least once a year and the stock taking records shall be signed by the responsible person(s).

J. ASSETS

1. All assets other than stores owned by the Board shall be accounted for in an asset register maintained by the Clerk. The asset register shall reflect additions and disposals of assets and record the cost or valuation of the assets.

2. From time to time as the Board deem appropriate the accuracy of the asset register shall be compared with a physical inspection of the Board's assets.

3. The asset register shall be placed before the Board for inspection at the earliest opportunity following the completion of the annual Accounts.

4. Any sale of Board assets will be undertaken either through competitive Tender or in the manner approved of by the Board.

5. See Section B "Contracts" for further Financial Regulations in connection with Tenders.

K. AUDIT

1. As a requirement of the Accounts and Audit Regulations 2003 (as amended) the Clerk shall arrange for an internal audit of accounting, financial management and other operations of the Board to take place. This audit will be undertaken by an external person qualified to perform this function.

2. Authority of Internal Audit

   Auditors are authorised to:

(a) Access/enter at all reasonable times any Board premises or land
(b) Have access to all assets, records, documents, minutes, correspondence and control systems relating to any aspect of the Board
(c) Require and receive any information and explanation considered necessary concerning any matter under examination
(d) Require any employee, officer or member of the Board to produce or account for cash, stores or any other Board asset under his or her control
(e) Request access to records belonging to third parties, such as contractors
(f) Have full and free access to all employees, officers, members and committees
(g) Allocate resources, set frequencies, select subjects, determine scope of work, and apply the techniques required to accompany audit objectives

Auditors are not authorised to:

(a) Perform any operational duties for the Board
(b) Initiate or approve accounting transactions
(c) Direct the activities of any Board employee, member or officer, except to the extent that such employee, member or officer has been appropriately assigned to assist the Internal Auditor.

3. In addition all employees, members or officers of the Board are required to assist the External Auditor, or his/her authorised representative, in the performance of his/her duties under the Audit Commission Act 1998.

L. FRAUD OR OTHER IRREGULARITIES

1. Any employee, officer or member concerned shall immediately notify the Clerk and/or the Internal Auditor in accordance with the Board's Fraud and Corruption Policy of any matter which involves, or is thought to involve, irregularities concerning cash, stores or other property of the Board or any suspected irregularity in the exercise of the functions of the Board.

2. Any financial irregularity involving an employee of the Board will be dealt with in accordance with the Disciplinary Procedure.

M. WRITE OFFS

1. In addition to the exercise of any powers under Section F above the Clerk shall have the authority to write off the following:-

   (a) damaged or stolen goods for which it is not considered that the Board may make a valid insurance claim, where those goods do not form part of a stock account
   (b) surplus goods and materials
   (c) goods, vehicles or materials that are considered to have no material value due to deterioration or obsolescence.

2. The appropriate employees, members or officers shall inform the Clerk of any item under paragraph 1 of this Section that they consider should be written off together with:-

   - details of the item or debt to be written off
   - the circumstances necessitating the write off
   - the reasons why he/she considers that the debt is irrecoverable or that no proceeds on sale would accrue to the Board

3. Where any items to be written off do constitute part of a stock account, the procedures for recording the write off within the Board's accounts and the method of disposing of the goods shall be approved of by the Clerk. The Clerk shall then make the appropriate adjustments to the Board's accounting records.

N. SALARIES, WAGES AND PENSIONS

1. The payment of all salaries, wages, compensation and other emoluments to all present or former employees, members or officers shall be made by the Clerk or under arrangements controlled by him.

2. Each responsible employee, member or officer shall notify the Clerk immediately, and in the form prescribed by him, of all matters affecting such payments, and in particular:-

    - resignations, dismissals, suspensions, secondments and transfers
    - absences from duty for sickness, unpaid leave or other reason, but not normal leave
    - changes in remuneration, other than pay awards and agreements of general application
    - information necessary to maintain records of service for pensions, income tax, national insurance and the like

3. Unless determined otherwise by the Board, the Clerk shall be responsible for overseeing the private use of the Board's vehicles and shall be notified by the responsible employee, member or officer of any financial contributions in respect thereof, to be made by members, employees or officers.

O. BOARD EMPLOYEES etc

1. All members, officers and employees of the Board shall conduct themselves in a polite and courteous manner as expected by the Board.

2. Members, officers and employees must declare to an appropriate responsible officer any financial or other interest, which could conflict with the Board's interests.

3. It is a criminal offence for a member, an employee or an officer of the Board to receive or give any gift, loan, fee, reward or advantage for doing or not doing anything, or showing favour or disfavour, from or to any person, in their official capacity as such a Board member, employee or officer.

4. In terms of hospitality and gifts, only usable gifts of a small value may be accepted by individual staff or a section as a whole. Under no circumstances may cash be accepted as a gift.

5. Hospitality of a value greater than the value specified from time to time by the Board by resolution must be recorded in a Hospitality Book to be kept at the Board's offices.

6. Where an outside organisation is seeking to sponsor a Board activity (whether by invitation, tender, negotiation or voluntarily), the basic rules concerning acceptance of gifts and hospitality shall apply.

P. MEMBERS' AND EMPLOYEES' ALLOWANCES

1. All claims for payment of car allowances, subsistence allowances, travelling and any other incidental expense shall be submitted as required duly certified, in a form approved by the Clerk.

2. The certification by or on behalf of the responsible member, employee or officer shall imply that the certifying person is satisfied that the journeys were authorised, the expenses properly and necessarily incurred and that the allowances are properly payable by the Board.

3. An employee or officer shall not certify a claim form made payable to him/herself.

4. Payments to members, (including co-opted members of the Board or its Committees), who are entitled to claim travelling or other allowances will be made by the Clerk upon receipt of the completed prescribed form.

5. No member shall be allowed to claim an allowance or expenses from more than one body.

Q. INSURANCES

1. The Clerk shall, in consultation with the Board's insurance broker initiate all insurance cover and oversee the negotiation of all claims in consultation with other members, employees or officers where necessary or appropriate.

2. Responsible employees, officers or members shall promptly notify the Clerk of all new risks, properties or vehicles needing to be insured, and of any disposals or alterations affecting existing insurances.

3. Responsible employees, officers or members shall promptly notify the Clerk of any loss, liability or damage or any event likely to lead to a claim on any Board policy, and shall where appropriate notify the police of the relevant circumstances.

4. All appropriate employees of the Board shall be included in a suitable fidelity guarantee insurance.

5. The Clerk shall annually, or at such other period as he considers necessary, review all insurances held by the Board in consultation with such others as may be appropriate.

6. Responsible employees, members or officers shall consult the Clerk in respect of the terms of any indemnity which the Board is requested to give.

7. The responsible employee, member or officer shall inspect insurance policies of contractors who undertake works on behalf of the Board to ensure as far as possible that all necessary cover has been taken out.

R. SECURITY

1. Each responsible employee, member or officer is responsible for maintaining proper security at all times for all buildings, stores, plant, vehicles, equipment, cash, documents and information under his/her control. Each responsible person shall consult the Clerk in any case where security is thought to be defective or where it is considered that special security arrangements may be needed.

2. All members, employees and officers of the Board have a duty to comply with the requirements of the Data Protection Act 1998 and any amending legislation. Responsible officers shall ensure that members, employees and officers are aware of their responsibilities under this legislation through the provision of suitable training and the circulation of relevant information on the subject.

3. Keys to safes and similar receptacles are either to be carried on the person of those responsible or kept locked away in a safe and secure place at all times. A list of such key holders shall be supplied to the Clerk. Where keys are transferred, the new recipient assumes responsibility. The loss of any keys must be reported immediately to the Clerk.

S. PROTECTION OF PRIVATE PROPERTY

1. Each responsible employee, member or officer shall notify the Clerk of any case where steps are necessary to prevent or mitigate loss of or damage to moveable property.

2. The Board shall not be liable for accidental loss or damage to the personal possessions which members, employees or officers use whilst on Board business that are not included under the Board's insurance policies.

3. All recovered valuables such as jewellery, watches and other small items of a similar nature and documents of title shall be kept under safe custody as directed by the Clerk, and shall, if not claimed, be disposed of in a manner determined by him.

4. In the event of theft of personal items from employees, officers or members, a full report shall be made by the person affected as soon as the theft has been discovered. All such incidents shall be recorded and investigated and where appropriate reported to the Police. Where possible, the Clerk or responsible employee, officer or member shall make appropriate recommendations to improve security.

T. REVIEW

These Financial Regulations shall be reviewed at least every ten years by the Board.

CHURCHFIELD AND PLAWFIELD INTERNAL DRAINAGE BOARD

FINANCIAL CODE

A SUMMARY

1. This Financial Code supplements the Board's Financial Regulations, Standing Orders, Schedule of Reserved Matters and Scheme of Delegations to ensure that its resources are properly managed, accounted for and controlled. It should be read together with those Regulations, Orders, Schedule and Scheme together with any supplementary guidance produced by the Clerk in respect thereof.

2. The level at which decisions relating to the finances and functions of the Board are to be taken are as set out in the Schedule of Reserved Matters and the Scheme of Delegations

3. The Clerk shall be responsible for maintaining adequate and effective controls and procedures in the manner and format he/she considers to be best and shall where appropriate, prepare additional rules of procedure or guidance, supplementary to this Code.

4. The Clerk shall be responsible for setting up and maintaining the financial and management accounting/reporting systems, processes, procedures and coding lists. Such systems shall be properly documented and shall not be changed save by or with the approval of the Clerk. The Treasurer to the Middle Level Commissioners from time to time shall be the Board's Responsible Financial Officer, as defined in and for the purposes of the Accounts and Audit Regulations.

5. The Clerk shall be responsible to the Board for securing economy, efficiency and effectiveness in its use of resources and for ensuring that value for money is provided.

6. The Clerk shall ensure that the Board's Financial Statements for each Financial Year ending 31 March are prepared in accordance with any advice received from the Internal Auditor and with the provisions in force from time to time of the Accounts and Audit Regulations and the Financial Reporting Standard for Smaller Entities and, so far as may be appropriate, the Practitioners' Guide to the Preparation of Financial Statements for IDBs..

7. The Clerk shall ensure that the Board considers and approves its Financial Statements for a Financial Year in accordance with the provisions of the Accounts and Audit Regulations.

8 References in this Code to ''the Clerk'' shall be a reference to such officers of the Middle Level Commissioners as may from time to time undertake the relevant work or functions on behalf of the Board and references to "the Chairman" shall also include the Vice Chairman.

B SCHEME OF BUDGET DELEGATION

1. The Clerk shall be a budget holder and is responsible to the Board for the overall management of the Board's Finances, the Expenditure Estimates and all Budgets.

2. The Board's Consulting Engineer is responsible to the Board to the extent that he is so authorised by the Board and is allocated funds for the purpose for preparing and managing the Board's Capital Works Budget

3. The Board's Consulting Engineer and/or the Chairman and/or the District Officer are responsible to the Board to the extent that they are so authorised by the Board and are allocated funds for the purpose for preparing and managing the Board's Maintenance Works Budget, the Plant/Labour Operating Accounts, the Plant Renewals Budget, the Stock Control Account and the Rechargeable Works Budget and any other matter in respect of which they are authorised under the Scheme of Delegations.

4. Other than as set out in the Scheme of Delegations or where authorised to do so by a resolution of the Board, no other person shall be empowered to enter into contracts on behalf of the Board unless authorised to do so by a budget holder. Nor shall any other person commit the Board to a particular course of action or provide an undertaking or assurance to any third party without the prior consent of the Clerk or of the Chairman.

5. No budget holder other than the Chairman shall procure goods and services, charge, allocate or otherwise commit expenditure against a budget that they have no budgetary responsibility for.

6. All correcting journal entries shall always be authorised and approved by the Clerk.

7. All employees and members have a responsibility for health and safety, compliance with policies, procedures and codes of practice, for the general security of the Board's property, and, for economy efficiency and effectiveness in the use of resources.

8. All members and employees shall familiarise themselves with and observe the Schedule of Reserved Matters, the Financial Regulations, the Scheme of Delegations and this Code.

9. Failure to comply with any aspect of this Code may result in disciplinary action being taken against the individual(s) concerned. Serious breaches by Board Members may result in action being taken against them, in accordance with the Members Code of Conduct.

C MANAGING BUDGETS & REPORTING

1. The Clerk shall be responsible for preparing the Board's Estimates/Budgets, for monitoring income and expenditure during the course of the year, for alerting the Chairman to any material variances, and, for providing budget holders with the financial information that they require and assisting them as necessary to enable them to properly prepare/manage their budgets. The Clerk shall further ensure that the Board are presented with and consider the proposed expenditure estimates in order that the Rates and Special Levies can be determined for each financial year in due time in accordance with the Land Drainage Act 1991 and it is the individual budget holder's responsibility to provide him/her with their detailed budgets and supporting information in order that this may be done.

2. Any drainage rate refunds due for whatever reason shall be approved by the Clerk prior to being paid or otherwise accounted for.

3. The Clerk shall be responsible for ensuring that the Drainage Rates and Special Levies are substantially collected by **1 November** each year. Outstanding Rates/Levies shall be pursued in a timely manner after that date.

4. The Clerk shall ensure that appropriate procedures are in place for alerting the Clerk immediately should a Local Authority fail to make their Special Levy payment at the agreed time, or where Drainage Rates are outstanding following reminder.

5. Every budget holder is responsible for seeking to ensure that actual expenditure on each of their budgets does not exceed the budget as approved and shall regularly monitor income/expenditure to this end. Budget holders shall whenever practicable get approval for material adverse variances to any of their budgets that are anticipated. Approval shall be sought in accordance with the Schedule of Reserved Matters and the Scheme of Delegations.

6. The Clerk may convene a meeting of the Board or a Committee. The Chairman or any 3 other Board members shall also have the power to convene such a meeting.

7. The Consulting Engineer shall prepare a Report for each Board meeting at which such items appear on the agenda detailing amongst other things the progress made on approved capital schemes in respect of which he has been instructed during the reporting period as compared to approved budgeted costs, and, when appropriate, will propose new capital schemes for consideration. Such Report will also detail any maintenance work which he has organised for the Board during the reporting period and the cost of such work.

8. The Clerk shall also prepare a Financial Report for each Board meeting and, shall prepare any other management accounting/financial report that may be required by the Board.

D PURCHASING GOODS & SERVICES (INCLUDING PLANT)

1. Unless otherwise authorised by the Board by resolution or required under the terms of any formal procedures relating to such work, budget holders shall always comply with the following procedures when procuring goods and services.

   Quotations/Tenders will be sought as follows, other than in emergency situations where approved buying groups or approved contractors/consultants/suppliers for a particular area of work or expertise have been appointed or are used or where approved service level agreements are in force. These threshold amounts may be amended from time to time by resolution of the Board:

<u>Estimated Value of Goods/Services Quotes/ obtained</u>	<u>Quotation/Tenders to be</u>
<= £2,000	No quotations/tenders required
> £2,000 and <= £5,000	Obtain 1 written quotation
> £5,000	Obtain 3 quotations or 3 tenders
as appropriate	

2. The budget holder shall be responsible for ensuring that quotations or tenders are sought when required by the above table. Where it is not possible to get the required quotations or tenders, the Chairman's written approval must be obtained prior to awarding any contract.

3. Any approved contractors, consultants or suppliers list shall be maintained and kept up to date by the Clerk.

4. A budget holder must never agree to permit a third party to provide them with goods/services where tenders or quotations are required without obtaining a copy of their terms of business beforehand.

5. Budget holders shall fully comply with all competition law and the Bribery Act 2010 and shall so far as is reasonable, satisfy themselves as to the insurance policies of contractors, and their systems of work before awarding works contracts.

6. Budget holders shall not enter in to any contract that has been reserved to the Board or delegated to a Board Committee without obtaining the Clerk's approval beforehand. The Clerk shall not permit any budget holder to enter in to such a contract if he/she considers it to be inappropriate or that the required approval has not been given.

7. The relevant budget holder is responsible for ensuring that the procurement of all goods and services is authorised by the Board or in accordance with the Scheme of Delegations. All emergency work must be approved by the Chairman.

8. All procurement of goods and services shall be authorised by the signing and dating of an official purchase order or purchase instruction. On so authorising the procurement of goods or services the budget holder will have satisfied themselves that the Financial Regulations and this Code have been complied with and that any approval required by the Schedule of Reserved Matters and the Scheme of Delegations has been obtained. The Clerk shall be authorised to raise, sign and date a purchase order or purchase instruction where the procurement has been authorised by resolution of the Board.

9. The budget holder must never break down a job and string a number of purchase orders or authorisations together simply to avoid having to get 3 written quotations/tenders.

10. The following information must be clearly stated on each purchase order or instruction:

    i. The name of the supplier.

    ii. The agreed price of the goods/services required, other than in an emergency or where impractical to do so.

    iii. The cost centres to which the item(s) will be allocated and thereby charged to.

    iv The Unique Order No as approved by the budget holder.

11. The Clerk shall ensure that procedures are in place for establishing when goods or services, have been charged, allocated or otherwise expenditure has been committed against an unauthorised budget.

12. All quotes/tenders, delivery notes, invoices for payment and credit notes shall be matched to the official purchase order or instruction, examined and coded before they are proposed for payment or set off. If the budget holder or the Clerk deems any invoice/credit note to be incorrect they shall not process such invoices/credit notes for payment or set off until satisfied that payment or set off is properly due. The quotes/tenders, purchase orders and delivery notes where required to be signed or where amended, shall all be filed together with the invoices/credit notes as otherwise directed by the Clerk

13. The Clerk shall ensure that all Invoices which have been approved for payment are duly scheduled for payment.

14. All Invoices shall be authorised by the Chairman and checked by the Clerk prior to making payment.

15. Where it is considered that there are valid reasons for departing from these procedures the approval of the Chairman shall be obtained. Any such departure shall be reported to the Board.

E BANK MANDATE AND INVESTMENTS

1. No changes shall be made to the Board's bankers or the bank mandate without the prior consent of the Board.

2. Approved signatories for the Board's bank accounts are as follows:

    1. The Chairman

    2. Such other member(s) as shall from time to time be authorised by the Board

    3. Such officers of the Middle Level Commissioners as shall from time to time be authorised by the Board

3. All cheque books, deposit books, banking cards and other documentation or materials relating to the Board's bank accounts shall be retained in the custody of the Clerk.

4. All payments, bank transfers and Investments shall be made in the most efficient/secure manner as determined from time to time by the Clerk

5. The Clerk shall maintain a Register of Passwords and Contact Details relating to financial transactions. All bank accounts shall be reconciled monthly and checked at regular intervals by separate officers of the Clerk.

F INVESTMENTS AND LOANS STRATEGY

1. All investments made by the Board are made within guidance received from CIPFA (Chartered Institute of Public Finance Accountants) Guidance for the Public Sector, and relevant legislation:

    - The Board's investment activities are limited by statute

    - The Board may invest in major Banks and Building Societies

    - The Board's investments are to be regarded as low/medium risk

    - The Board's investments must be made in the name of the Board and not any named individual

2. All investments shall be negotiated by the Clerk and reported to the Board. They must be for an appropriate period.

3. All borrowings shall be effected in the name of the Board and shall be from the Public Works Loans Board unless a short term or emergency loan is required.

4. No loans shall be taken out without a resolution of the Board.

5. All investment certificates and other documents relating thereto shall be retained in the custody of the Clerk.

G COLLECTING MONEY

1. The Clerk shall be responsible for ensuring that all monies received are properly recorded in the accounting records.

2. Electronic copies of all receipts issued shall be retained for at least six years.

H SUNDRY DEBTORS

1. Each budget holder shall be responsible for providing the Clerk with the necessary information to enable rechargeable work to be properly accounted for and invoiced, and, any other debts due to be properly invoiced. The budget holder shall advise the Clerk whenever an Invoice is to be raised for goods provided or services rendered, under their control.

2. The Clerk shall ensure that all such Invoices are properly raised as soon as practicable after being authorised.

3. The Clerk shall be responsible for ensuring that all other debts due to the Board are properly raised when required and collected promptly.

4. The Clerk shall be responsible for ensuring that the Board consider whether any rents payable to them should be reviewed by a Chartered Surveyor at least once every 5 years.

5. The Clerk shall calculate any claims for highland water payments from the Environment Agency and send such claims to the Agency by the dates specified by the Agency.

6. Any refunds due to debtors for whatever reason shall be approved by the Clerk prior to being paid or otherwise accounted for.

7. The Clerk shall ensure that procedures are in place for all debts to be substantially collected within 30 days from the Debtor Invoice tax point date and for when a debt becomes 3 months overdue or whenever a debt becomes doubtful or is disputed.

8. The Clerk shall be empowered to collect all sundry debts due.

9 The Clerk shall obtain the Board's approval for instigating legal proceedings to collect outstanding amounts in excess of the County Court Small Claims limit.

I EMPLOYING/MANAGING STAFF

1. The Chairman and/or the District Officer shall be responsible to the Board for all matters regarding any employees.

2. The Board's approval shall be required for the employment of additional permanent staff.

3. The Chairman and/or the District Officer shall have the authority to employ temporary staff and replace permanent staff provided the employment costs are contained within the Expenditure Estimates/Budgets approved by the Board and to take disciplinary action against (including the dismissal of) Board employees.

4 Subject to the above paragraphs and to the terms of any employee's contract, Board members shall not individually have the power to formally offer anyone any form of employment or to dismiss a Board employee, or otherwise take disciplinary action against any of the Board's employees unless the Board has specifically authorised such action by resolution.

5. Board members other than the Chairman and the District Officer shall not individually give instructions to any of the Board's employees.

6. The Chairman and the District Officer shall be responsible for managing the day to day activities of employees and for determining the nature and extent of these activities.

J STOCK IN STORES/DELIVERED TO SITE

1. The Board's Consulting Engineer shall be responsible to the Board for all matters relating to the security of the stock in stores or delivered to site and for managing stock in and out in respect of any works which he is undertaking on behalf of the Board.
2. The responsible person regarding the physical check of and accounting for all other items in stock will be the Chairman or the District Officer.

K ASSET ACCOUNTING/MANAGEMENT

1. Any assets to be sold will be advertised in the appropriate media or by the method most appropriate for securing best value and will be sold for the highest offer unless they are being part-exchanged or traded-in when acquiring another asset, or otherwise sold for a budget price approved by the Board.

2. The Clerk shall be responsible for documenting and maintaining the records of the Board's Assets.

L AUDIT

1. As a requirement of the Accounts and Audit Regulations the Clerk shall ensure that the Board is presented with the Internal Auditor's Report each year.

M SALARIES AND WAGES

1. The Board shall where appropriate seek independent advice before making significant changes to terms and conditions of employment and, save where such changes are as a result of legislative change no changes shall be made to terms and conditions of employment (deliberately or otherwise) without the prior consent of the Board.

2. The Clerk shall be responsible for the proper compilation of the payroll(s) and for the final determination of pay, as approved by the Board.

3. All annual holiday entitlements (including any carried forward provisions) shall be agreed with the Chairman and/or the District Officer at the beginning of every financial year and signed off by him/her as such, in accordance with the Board's terms and conditions of employment.

4. All time-off in lieu, sick leave, working-from-home arrangements and other absences from work or the work place shall be approved in writing by the Chairman and/or the District Officer.

5. All proposed payments of salaries and wages shall be authorised by the Clerk prior to being made.

N INSURANCES

1. The Clerk shall be responsible for expeditiously submitting all insurance claims that the Board agrees should be pursued. The Board shall be responsible for providing the Clerk with all of the necessary information he/she deems necessary in order to successfully make an insurance claim.

2. The Chairman and/or the District Officer shall immediately notify the Clerk of any loss, liability or damage or any event likely to lead to a claim on any of the Board's insurance policies and shall where appropriate notify the police of the relevant circumstances.

O SECURITY

1 Keys to the Board's buildings and property shall be controlled by the Chairman and/or the District Officer who shall maintain the list of such key holders.

P REVIEW OF FINANCIAL CODE

1. The Board reserves the right to make reasonable changes to this Code at any time in future.

2. Failure to take action against any employee following a breach of the Financial Regulations or of this Code does not constitute a waiver of the Board's right to take disciplinary action on any future breaches of the Financial Regulations or this Code and no single or partial action taken shall prevent any further disciplinary action being taken or other action being taken against any employee.

3. This Code shall be reviewed at the same time as the Financial Regulations.

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

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

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

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Provided by the Middle Level Commissioners		Item No:		5
Meeting:	**CHURCHFIELD & PLAWFIELD INTERNAL DRAINAGE BOARD**	**Subject:**	**FINANCE REPORT**	
Date:	**Tuesday 25th June 2024**	**Officer Responsible:**		**Robert Hill/Sam Ablett**

RECOMMENDATIONS

The Board is asked to:

A. Consider and approve the payments detailed within Appendix 1.
B. Consider and approve the Annual Accounts & Finance Papers 2023/2024 within Appendix 2.
C. To authorise the Chairman to sign the Annual Return for 2023/2024 (Appendix 3)

Finance Officer's review and key messages

For 2023/2024 the Board set a rate of 9.00p to raise a total of £43,688 in agricultural drainage rates and special levies. The rating estimates included the sum of £14,350 for current and future improvement works.

A budget monitoring exercise was carried out based on figures to 31st December 2023 which gave a forecast out-turn of £42,777, this included areas of forecasting the budget allocation.

The final out-turn shows net expenditure of £40,733 after transferring £14,350.00 to the future works account as had been planned. The comparison between the monitoring forecast and actual out-turn is shown in the attached schedules.

Over-all this increased the general fund balance by £2,979.99 to £33,810.29 at the 31st March 2024, with the Board having a development charges account balance of £17,369.73 and £21,350 in their future works account at this point.

These balances are shown in the attached accounts, finance papers and Annual return which the Board are required to consider 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 (Appendix 3) and the completion of Section 2 of the Annual Return as required in the Audit Regulations. (Appendix 4)

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 4	**Annual Return 2023/2024**

Appendix 1

CHURCHFIELD AND PLAWFIELD INTERNAL DRAINAGE BOARD
Accounts/estimates monitoring 2023/2024

		Estimated 2023/2024 £	Probable actual 2023/2024 £	Actual 2023/2024 £	Remarks
1	Insurances	350	165	165	
2	District work and repairs and renewals (including Environmental measures)	19,150	19,000	17,364	
3	Administration charge, Health and Safety contract, Audit fee, printing, stationery, advertising etc	7,500	7,400	7,256	
4	Improvement works	14,350	14,350	14,459	
5	Environment Agency Precept	2,982	2,982	2,982	
		44,332	43,897	42,226	
	LESS Deposit Accounts interest	648	1,120	1,493	
		43,684	42,777	40,733	

		Estimated	Probable actual	Actual
Estimated General Fund				
Opening Balance		30,830	30,830	30,830
Rate set	9.00p	43,688	43,688	43,713
Rate Required				
Net Expenditure		43,684	42,777	40,733
Use of balances		0	0	0
Closing Balance		30,834	31,741	33,810

Appendix 2

CHURCHFIELD AND PLAWFIELD INTERNAL DRAINAGE BOARD

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

Middle Level Commissioners - IDB Health & safety Re-charge 2022-2023	213.00
Middle Level Commissioners - Administration charge, postages, telephone charges, stationery and Travelling	3,760.20
Association of Drainage Authorities - Subscription 2023	716.40
Middle Level Commissioners - Expenses in connection with Board meeting	116.00
Middle Level Commissioners - Fees (Production of Board report, planning and development applications)	1,230.56
The Skip Company - Skip hire for removal of fly- tipped rubbish in Board's drain	240.00
Environment Agency - Precept	1,491.00
Middle Level Commissioners - Land registry search fee	6.00
PKF Littlejohn LLP - Audit fee (2022-2023 accounts)	252.00
Middle Level Commissioners - Fees (Production of Board report, planning and development applications)	620.71
Middle Level Commissioners - Administration charge, postages and telephone charges	2,807.62
Middle Level Commissioners - Internal audit fees (Whiting & Partners 2022-2023 accounts)	588.00
Middle Level Commissioners - Renewal of insurances	165.07
King's Lynn Internal Drainage Board - Flail mowing	11,644.80
Environment Agency - Precept	1,490.99
Middle Level Commissioners - Fees (Planning and development applications)	1,389.60
Harrison Agricultural Contractors Limited - Removal of rubbish from drain	90.00
ADC (East Anglia) Ltd - Jetting blocked culvert (Stonehouse Road, Upwell)	300.00
Middle Level Commissioners - Fees (Planning and development applications)	580.75
Middle Level Commissioners - Contribution (Environmental Officer)	497.50
Information Commissioner - Data Protection Registration renewal	40.00
District Officer's expenses 2023/2024	4,228.88
Association of Drainage Authorities - Subscription 2024	763.20
Association of Drainage Authorities (River Great Ouse branch) - Subscription 2023-2024	6.00
Crown Lodge Hotel - Expenses in connection with Board meeting	138.80
	33,377.08

(NB - Amounts shown include Value Added Tax)

Appendix 3

CHURCHFIELD AND PLAWFIELD INTERNAL DRAINAGE BOARD
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

GENERAL FUND

2024				2023			
Mar-31	Payments made during the year:-			Apr-01	By balance brought forward		30,830.30
	Precept		2,981.99	2024			
	Insurances	165.07		Mar-31	Rate income & Special levy	43,713.23	
	Drainworks, Repairs & Renewals	17,364.09			Interest on Deposit Accounts	382.51	
	Administration charge, Audit fee,				Development Charges	745.00	
	printing, stationery, advertising etc	7,255.84			Consents	200.00	45,040.74
			24,785.00				
	Improvement works						
	New Road/Townley Close	108.76					
	Culvert refurbishment programme	14,350.00					
			14,458.76				
	Balance carried forward		33,810.29		Creditor provision write-back		165.00
			76,036.04				76,036.04

BALANCE SHEET

Revenue Section

Liabilities				Assets			
	General Fund		33,810.29		Ratepayers' Account - Arrears		1124.95
	Development Charges Account		17,369.73		Value added Tax - Refunds due		875.85
	Contributions holding account		2,137.56		Sundry Debtors		477.00
	Future works fund		21,350.00				
					Balance in hand:-		
	Sundry Creditors		6,957.30		Barclays - Treasurer's Account	19,612.60	
					Barclays - Business Premium	59,036.68	
					National Savings - Treasurer's Account	497.89	79,147.17
			81,624.88				81,624.97

Churchfield & Plawfield Internal Drainage Board

Summary of Bank Reconciliations as at 31st March 2024

Treasurers Account 2023/2024

1st April 2023			31st March 2024	
Balance brought forward		56,979.96	Payments made during the year	33,377.08
31st March 2024				
Receipts during the year				
Clerk's collection account	54,506.84			
Interest on deposit accounts	539.56	55,046.40	Balance carried forward	78,649.28
		112,026.36		**112,026.36**

National Savings - Treasurers Account 2023/2024

1st April 2023		31st March 2024	
Balance brought forward	494.89	Payments made during the year	0.00
31st March 2024			
Interest on deposit accounts	3.00	Balance carried forward	497.89
	497.89		**497.89**

Barclays Bank PLc

Current Account

Balance per Statement as at 31st March 2024		19,751.40
Less unpresented cheques	22/03/2024 2023/20	138.80
O/S lodgement		0.00
Balance per Trial Balance		**19,612.60**

Cash balances as at 31st March 2024

Barclays Bank PLc

Current Account	**19,612.60**
Business Premium Account	**59,036.68**

National Savings

Investment Account per passbook	**497.89**
Total reconciled cash balances per accounts	**79,147.17**

Churchfield & Plawfield 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		30,830.30		
	Development charges account		12,900.00		
	Future Works Fund		7,000.00		
				50,730.30	**50,730**
Line 2	**Rates and Special Levies**				
	Agricultural rates		7,753.23		
	Special Levies		35,935.00		
	Penalty		0.00		
	Costs		25.00		
	Write-off		0.00		
				43,713.23	**43,713**
Line 3	**Total other receipts**				
	Interest				
		General fund	382.51		
		Development charges account	160.05		
	Consent applications		200.00		
	Discharge contributions		6,963.56		
	Contribution to works		0.00		
	Write back of provisions		876.28		
				8,582.40	**8,583**
Line 4	**Staff costs**				
	Wages/salaries		0.00		
	National insurance contributions		0.00		
	Pension costs		0.00		
	Travelling expenses		0.00		
				0.00	**0**
Line 5	**Loan repayments**				
	PWLB - Principal		0.00		
	PWLB - Interest		0.00		
				0.00	**0**
Line 6	**All other payments**				
	Precept		2,981.99		
	Rates, insurances, telephones		165.07		
	Drainworks		17,364.09		
	Administration		7,255.84		
	Development charges fees		482.60		
	Improvement works		108.76		
				28,358.35	**28,358**

Churchfield & Plawfield IDB
Reconciliation between statement of accounts and Annual Return
Financial year ended 31st March 2024

				Per Annual Return
Line 7	**Balances carried forward**			
	General Fund	33,810.29		
	Development charges account	17,369.73		
	Future Works Fund	21,350.00		
	Contributions holding account	2,137.56		
			74,667.58	**74,668**

Reconciliation	
Line 1 + Line 2 + Line 3 - Line 4 - Line 5 - Line 6	74,667.58
Balances carried forward	
Per Annual return	**0.00**

Section 2 – Accounting Statements 2023/24 for

CHURCHFIELD & PLAWFIELD 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	37,558	50,730	*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	38,750	43,713	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	6,145	8,583	*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	31,723	28,358	*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	50,730	74,668	*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	57,475	79,147	*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

SIGNATURE REQUIRED

Date 07/06/2024

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED