

## **SWAVESEY INTERNAL DRAINAGE BOARD**

At a Virtual Meeting of the Members of the Swavesey Internal Drainage Board  
hosted via TEAMS on Tuesday 25<sup>th</sup> June 2024

### **PRESENT**

Keith Wilderspin (Chairman)  
J Dodson Esq  
N Stroude Esq

Ms S Ellington  
Ms H Parrish  
Ms N Warren-Green

Mr Robert Hill (representing Clerk to the Board) was in attendance.

### **Welcome and Apologies**

An apology was received from J Burgess Esq

The Chairman welcomed Ms Sue Ellington and Ms Natalie Warren-Green, who were attending their first meeting of the Board.

### **B.1152 Minutes of the last meeting & Matters Arising**

#### **RESOLVED**

That the Minutes of the Meeting of the Board held on the 6<sup>th</sup> February 2024 are recorded correctly and that they be confirmed and signed, subject to 3 spelling errors being corrected.

### **B.1153 Governance**

Viz:

|                                                                                                                                                                                |                                          |                             |                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----------------------------|---------------------|
| <b>Meeting:</b>                                                                                                                                                                | <b>SWAVESEY INTERNAL DRAINAGE BOARD</b>  | <b>Subject:</b>             | <b>GOVERNANCE</b>   |
| <b>Date:</b>                                                                                                                                                                   | <b>Tuesday 25<sup>th</sup> June 2024</b> | <b>Officer Responsible:</b> | <b>Paul Burrows</b> |
| <b>RECOMMENDATIONS</b>                                                                                                                                                         |                                          |                             |                     |
| The Board is asked to:                                                                                                                                                         |                                          |                             |                     |
| A. Review and approve the updated Risk Management Strategy & Insured Values.                                                                                                   |                                          |                             |                     |
| B. Review and approve the Financial Regulations & Financial Code                                                                                                               |                                          |                             |                     |
| C. Support the proposed approach to determining the next electricity contract.                                                                                                 |                                          |                             |                     |
| 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. 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. |                                          |                             |                     |
| F. Exercise of Public Rights                                                                                                                                                   |                                          |                             |                     |
| G. Consideration of potential litigation, liabilities, commitments                                                                                                             |                                          |                             |                     |
| H. Continue with a limited assurance review approach.                                                                                                                          |                                          |                             |                     |
| I. Authorise the Chairman to sign the annual return for 2024.                                                                                                                  |                                          |                             |                     |

#### **1. Internal Controls**

- 1.1 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.

- 1.2 Note the Financial Code for the Board is included within its 'Governance Documents' also available on its page via [www.middlelevel.gov.uk](http://www.middlelevel.gov.uk)
- 1.3 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.
- 1.4 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.
- 1.5 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.

## **2. Risk Assessment/Risk Management strategy & Insured Values**

- 2.1 The Board's Risk Management Strategy has been recently updated and is available as Appendix 1. It is due for formal review and update in 2027. The Board are asked to review and approve the updated strategy.
- 2.2 The insured values for the Board's assets are detailed below:

|                               |                                |
|-------------------------------|--------------------------------|
| High Causeway Pumping Station | 621,801.00                     |
|                               | <hr/>                          |
|                               | To Be index linked             |
|                               | <hr/>                          |
|                               | 621,801.00 from 1st April 2024 |

- 2.3 Appendix 2 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.

## **3. Financial Regulations & Code**

- 3.1 To review and approve the Financial Regulations & Financial Code and to confirm the next review period (Appendix 3)

## **4. Electricity**

- 4.1 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.
- 4.2 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.
- 4.3 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. Annual Governance Statement:**

- 5.1 To review and complete the Annual Governance Statement for the year ended 31st March 2024. (Appendix 4)

## **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 assertion 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**

|                   |                                                   |
|-------------------|---------------------------------------------------|
| <b>Appendix 1</b> | <b>Risk Management Strategy 2024 – 2027</b>       |
| <b>Appendix 2</b> | <b>Pumping Station Insurance Valuations</b>       |
| <b>Appendix 3</b> | <b>Financial Regulations &amp; Financial Code</b> |
| <b>Appendix 4</b> | <b>Annual Governance Statement 2024</b>           |

# SWAVESEY 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) 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.
- f) Start to use language and terminology from this strategy at Board meetings within their consideration of risks.
- g) Adopt formal project risk management as part of any capital works projects led by MLC staff on behalf of the Board.
- h) 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.

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Strategy published: January 2024



**middle level  
commissioners**

## MLC Services for IDBs

### Pumping Station Insurance Valuations

Many of our administered Internal Drainage Boards have asked for a re-assessment of the replacement costs of their pumping stations to ensure they have adequate insurance cover.

Within insurance cover this is called the 'Declared Value' and includes for:

- Reinstatement of building (eg station house)
- Replacement of contents (eg pumps and associated M&E)
- Professional fees (eg consultant and contractor costs)
- Debris removal (eg demolition of damaged station)
- Costs to comply with new 'public authority requirements' (eg eel regulations)

There are many factors that influence the costs of replacement pumping stations with many not well understood until business cases are in development. The last three replacement pumping stations locally all virtually doubled in 'value' from their initial flag within the Environment Agency's capital programme to business case stage. They are difficult to estimate, requiring a range of engineering capability and experience.

The existing insurance valuations across the pumping stations within our IDBs' portfolio are based on an assessment a previous MLC M&E Engineer undertook in 2015. He used his 40-years of experience in the industry, including overseeing a suite of replacement pumping stations, to make a judgement. He used asset appraisals undertaken by a consultant to inform this. This would likely have been sufficiently robust at that time.

Since then, there have been occasional percentage uplifts from this baseline and more recently each Board has taken a view on whether or not to index link their valuations.

The delivery and economic landscape have changed immeasurably since 2015 and since the suite of replacements that informed the baselines used to inform current valuations. There are also a range of new requirements and technology not catered for within the baselines.

As such Boards need to be aware that the MLC cannot provide reassurance that their 'Declared Values' are appropriate and they need to recognise the risk that they are more likely than not to be under-insured. We accept no liability for the consequences of this in the event of a Board needing to make a claim.

We do not currently have the capacity, capability and breadth of recent delivery experience to re-undertake assessments similar to those undertaken in 2015.

It is unlikely that there is a supplier who would undertake a bespoke assessment to determine a valuation without this being a costly exercise for the IDB, alongside invoiced costs from the MLC to explore this possibility.

We could work with a supplier to create a framework for valuations based on complexity and then assign each of our local pumping stations to a scoring within any framework. This would need all our IDBs to support and there would be a shared cost to setting up this framework and approach.



**middle level**  
commissioners

Over the next 3-10 years there will be a suite of pumping station refurbishments and replacements locally led by the MLC, so we will be better placed to undertake assessments in a similar manner to those undertaken in 2015. These assessments would be billed to Boards at the hourly rate for the technical staff involved.

Our recommendation is 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.

Unless they wish to invest to explore the 'bespoke assessment' or 'framework' approach, then they need to accept the risks in the medium term until we have sufficient information, evidence and experience to undertake suitable assessments.

Paul Burrows, Chief Executive

Nicola Oldfield, Chief Engineer

October 2023

**SWAVESEY 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 31<sup>st</sup> 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 Swavesey 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.
4. 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.



**SWAVESEY INTERNAL DRAINAGE BOARD**

**FINANCIAL CODE**

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## **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/<br/>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:

### SWAVESEY-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 charities. 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:

DATE APPROVED

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

Clerk

SIGNATURE REQUIRED

SIGNATURE REQUIRED

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### 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.

The Board approved their new risk management strategy.

### Pumping Station Insured Values

Mr Hill referred to the insured sums of the pumping stations and reminded the Board of the Clerk's comments in his report, when determining their valuations for insurance purposes Members should recognise the limitations associated with their valuations and the risks they hold of being underinsured.

### RESOLVED

That the insured values of the Pumping Station be increased to £1m.

### 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.

### Next Electricity Contract

Mr Hill referred to the procurement of electricity for the Middle Level Commissioners and its administered Boards. He reported that an Electricity Committee had been formed bringing together a small group of IDB Chairs to review options and ultimately decide on the next contract arrangements.

He enquired whether the Board would authorise the Electricity Committee to decide the next electricity contract on their behalf.

### RESOLVED

That the proposed approach to determining the next electricity contract is supported.

### 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.

#### RESOLVED

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

### 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.

### 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.

### Transparency Code for Smaller Authorities

#### RESOLVED

To continue with the limited assurance review approach.

### Annual Governance Statement

#### RESOLVED

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

### B.1154 Finance Report

Viz:

|                                            |                                         |          |                       |
|--------------------------------------------|-----------------------------------------|----------|-----------------------|
| Provided by the Middle Level Commissioners |                                         | Item No: | 5                     |
| Meeting:                                   | <b>SWAVESEY INTERNAL DRAINAGE BOARD</b> | Subject: | <b>FINANCE REPORT</b> |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                             |                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----------------------------|-------------------------------|
| <b>Date:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Tuesday 25<sup>th</sup> June 2024</b> | <b>Officer Responsible:</b> | <b>Robert Hill/Sam Ablett</b> |
| <p align="center"><b>RECOMMENDATIONS</b></p> <p>The Board is asked to:</p> <ul style="list-style-type: none"> <li>A. Consider and approve the payments detailed within Appendix 1.</li> <li>B. Consider and approve the Annual Accounts &amp; Finance Papers 2023/2024 within Appendix 2.</li> <li>C. To authorise the Chairman to sign the Annual Return for 2023/2024 (Appendix 3)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                             |                               |
| <p align="center"><b>Finance Officer's review and key messages</b></p> <p>For 2023/2024 the Board set a full rate of 84.00p to raise a total of £23,267 in agricultural drainage rates and special levies against estimated net expenditure of £25,690. The rate setting process was centred around the new electricity contract and the uncertainty of the impact of a significant rainfall event. As members will be aware 2023/2024 became an ongoing rainfall event.</p> <p>At the Board meeting 6<sup>th</sup> February 2024 a 'probable actual' position had been drafted, based around actual expenditure recorded to the end of December 2023. At this point no accounts had been received from the electricity supplier and the pumping costs were based on readings taken by the engineer. This showed probable out-turn at around £26,900. Electricity accounts have now been received to 29<sup>th</sup> February 2024 with a provision based on meter reads being made for March 2024. The final out-turn for the year being £29,271 giving a reduction in the general fund balance of £6,003.65 to £42,729.84 at 31<sup>st</sup> March 2024. Currently electricity supplier accounts have not been paid as there is an over-invoicing position of around 19,000 units. Figures submitted in the accounts are based on meter reads although there could be a minimal variance between day/night units. The electricity supplier has accepted the position and we are awaiting corrected charges. Payment will be with-held until correct invoices have been received and approved.</p> <p>The Board have £35,594.35 in their development charges account and £11,885.12 in their future works account at this date.</p> <p>These balances are shown in the attached accounts, finance papers and Annual return which the Board are required to consider and approve.</p> |                                          |                             |                               |

## **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

### SWAVESEY INTERNAL DRAINAGE BOARD Accounts/estimates monitoring 2023/2024

|                                                                                                       | <u>Estimated</u><br><u>2023/2024</u><br>£ | <u>Probable Actual</u><br><u>2023/2024</u><br>£ | <u>Actual</u><br><u>2023/2024</u><br>£ | <u>Remarks</u>                               |
|-------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------------|----------------------------------------|----------------------------------------------|
| 1 Insurances                                                                                          | 625                                       | 670                                             | 670                                    |                                              |
| 2 Repairs and renewals                                                                                | 2,000                                     | 2,000                                           | 724                                    |                                              |
| 3 Fuel                                                                                                | 3,300                                     | 12,000                                          | 16,978                                 |                                              |
| 4 Drainworks (including Environmental measures)                                                       | 13,500                                    | 8,000                                           | 7,711                                  |                                              |
| 5 Planning applications                                                                               | 1,800                                     | 1,800                                           | 5,465                                  | - Includes Stantec (re-charges to developer) |
| 6 Administration charge, Health and Safety contract, Audit fee, printing, stationery, advertising etc | 6,700                                     | 6,650                                           | 6,202                                  |                                              |
| 7 Environment Agency - Precept                                                                        | 1,890                                     | 1,887                                           | 1,887                                  |                                              |
| 8 Improvement works                                                                                   | 0                                         | 0                                               | 0                                      |                                              |
|                                                                                                       | 29,815                                    | 33,007                                          | 39,638                                 |                                              |
| LESS Deposit Accounts interest, Highland Water contributions etc                                      | 4,125                                     | 6,131                                           | 10,367                                 | - Includes re-charge of engineering fees     |
|                                                                                                       | 25,690                                    | 26,876                                          | 29,271                                 |                                              |

|                                        |        |        |        |
|----------------------------------------|--------|--------|--------|
| Estimated General Fund Opening Balance | 48,734 | 48,734 | 48,734 |
| Rates Raised                           | 23,267 | 23,267 | 23,267 |
| Net Expenditure                        | 25,690 | 26,876 | 29,271 |
| Use of balances                        | 0      | 0      |        |
| Closing Balance                        | 46,311 | 45,125 | 42,730 |

### Swavesey Internal Drainage Board

#### Payments made 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                                          | 3,150.71   |
| Middle Level Commissioners - Pumping station maintenance                                                                                            | 271.80     |
| Middle Level Commissioners - Fees (Production of board report, planning and development applications)                                               | 1,187.70   |
| Middle Level Commissioners - Preparation of highland water claims                                                                                   | 366.78     |
| Middle Level Commissioners - Fees (Planning and development applications)                                                                           | (2,635.20) |
| Association of Drainage Authorities - Subscription 2023                                                                                             | 716.40     |
| Middle Level Commissioners - Supply floodlight                                                                                                      | 22.80      |
| Middle Level Commissioners - Fees (Weed control and drain maintenance 2022/2023, production of board report, planning and development applications) | 2,042.40   |
| Middle Level Commissioners - Telemetry charges (Account from Andrew Arnold)                                                                         | 64.58      |
| Environment Agency - Precept                                                                                                                        | 943.65     |
| Middle Level Commissioners - Pumping station maintenance                                                                                            | 282.60     |
| PKF Littlejohn LLP - Audit fee (2022/2023 accounts)                                                                                                 | 252.00     |
| Middle Level Commissioners - Internal audit fees (Whitings LLP 2022/2023 accounts)                                                                  | 588.00     |
| Middle Level Commissioners - Administration charge, postages and telephone charges                                                                  | 2,257.96   |
| Middle Level Commissioners - Fees (Production of board report, planning and development applications)                                               | 556.80     |
| Sylvia Newman Garden Design Ltd - Refund of discharge consent fee not due                                                                           | 583.46     |
| Middle Level Commissioners - Renewal of insurances                                                                                                  | 709.07     |
| Information Commissioner - Data Protection Registration renewal                                                                                     | 40.00      |
| Environment Agency - Precept                                                                                                                        | 943.64     |
| Lattenbury Services Ltd - Flail mowing                                                                                                              | 5,160.00   |
| Middle Level Commissioners - Fees (Planning and development applications)                                                                           | 135.90     |
| Middle Level Commissioners - Pumping station maintenance                                                                                            | 282.60     |
| Middle Level Commissioners - Preparation of highland water claims                                                                                   | 376.98     |
| Association of Drainage Authorities - Subscription 2024                                                                                             | 763.20     |
| The George Long Charity - Room hire for meeting                                                                                                     | 24.00      |
| Middle Level Commissioners - Fees (Production of board, planning and development applications)                                                      | 561.90     |
| Middle Level Commissioners - Contribution ((Environmental Officer)                                                                                  | 708.00     |
| Association of Drainage Authorities, Great Ouse Branch - Subscription 2023                                                                          | 6.00       |
| K & P J Wilderspin - Supervisors fee (2023/2024)                                                                                                    | 2,343.60   |
| Anglia Farmers Ltd - Electricity supply to High Causeway pumping station                                                                            | 1,496.32   |
| Corona Energy - Electricity supply to High Causeway pumping station                                                                                 | 1,764.74   |
|                                                                                                                                                     | 26,181.39  |

**SWAVESEY 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           | 48,733.59        |
|        | Environment Agency - Precept                                               | 1,887.29         | 2024   |                                      |                  |
|        | Insurances                                                                 | 669.82           | Mar-31 | Rate income & Special levy           | 23,266.96        |
|        | Repairs & renewals                                                         | 723.66           |        | Interet on deposit accounts          | 430.35           |
|        | Fuel                                                                       | 16,978.09        |        | Highland Water contributions         | 5,736.46         |
|        | Drainworks                                                                 | 7,711.00         |        | Re-charge of engineering consultancy | 4,200.00         |
|        | Planning Fees                                                              | 5,465.25         |        |                                      |                  |
|        | Administration charge, audit fee,<br>printing, stationery, advertising etc | <u>6,202.41</u>  |        |                                      |                  |
|        |                                                                            | 37,750.23        |        |                                      |                  |
|        | Future works account                                                       |                  |        |                                      |                  |
|        | Raised in year                                                             | 0.00             |        |                                      |                  |
|        | Balance carried forward                                                    | <u>42,729.84</u> |        |                                      |                  |
|        |                                                                            | <u>82,367.36</u> |        |                                      | <u>82,367.36</u> |

**BALANCE SHEET**

| <u>Liabilities</u>                   | <u>Capital Section</u> | <u>Assets</u>                                                                                          |
|--------------------------------------|------------------------|--------------------------------------------------------------------------------------------------------|
| Capital Provisions                   | 513,000.00             | Swavesey Drain Area - Pumping<br>Station & Ancillary Drainworks<br>(inc Weedscreen Cleaning Equipment) |
|                                      | <u>513,000.00</u>      | <u>513,000.00</u>                                                                                      |
|                                      | <u>Revenue Section</u> |                                                                                                        |
| General Fund                         | 42,729.84              | Ratepayers Account - Arrears                                                                           |
| Development Charges Account          | 35,594.35              | Value added Tax - Refunds due                                                                          |
| Pumping Station Future Works Account | 11,885.12              | Sundry Debtors                                                                                         |
| Sundry Creditors                     | 39,272.39              | Balance in hand:-                                                                                      |
|                                      | <u>642,481.70</u>      | Barclays - Treasurer's Account                                                                         |
|                                      |                        | Barclays - Business Premium                                                                            |
|                                      |                        | <u>14,682.00</u>                                                                                       |
|                                      |                        | <u>93,210.69</u>                                                                                       |
|                                      |                        | <u>642,481.70</u>                                                                                      |



## Swavesey 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      | 96,520.69     |                          | Payments made during the year | 26,181.39                |
| 31st March 2024              |               |                          |                               |                          |
| Receipts during the year     |               |                          |                               |                          |
| Clerk's collection account   | 36,711.24     |                          |                               |                          |
| Interest on deposit accounts | <u>842.15</u> | 37,553.39                | Balance carried forward       | 107,892.69               |
|                              |               |                          |                               |                          |
|                              |               | <u><b>134,074.08</b></u> |                               | <u><b>134,074.08</b></u> |

#### Barclays Bank PLC

##### Current Account

|                                             |                  |                         |
|---------------------------------------------|------------------|-------------------------|
| Balance per Statement as at 31st March 2024 |                  | 15,000.00               |
| Less unpresented cheques                    | 13/12/2022 Mawby | 318.00                  |
| O/S lodgement                               |                  | 0.00                    |
| Balance per Trial Balance                   |                  | <u><b>14,682.00</b></u> |

### Cash balances as at 31st March 2024

#### Barclays Bank PLC

|                                                           |                          |
|-----------------------------------------------------------|--------------------------|
| Current Account                                           | <b>14,682.00</b>         |
| Business Premium Account                                  | <b>93,210.69</b>         |
| <u><b>Total reconciled cash balances per accounts</b></u> | <u><b>107,892.69</b></u> |

**Swavesey IDB**  
**Reconciliation between statement of accounts and Annual Return**  
**Financial year ended 31st March 2024**

|               |                                  |                  | Per Annual<br>Return |
|---------------|----------------------------------|------------------|----------------------|
| <b>Line 1</b> | <b>Balances brought forward</b>  |                  |                      |
|               | General Fund                     | 48,733.59        |                      |
|               | Development charges account      | 34,852.48        |                      |
|               | Future works                     | 11,781.09        |                      |
|               |                                  | <b>95,367.16</b> | <b>95,367</b>        |
| <b>Line 2</b> | <b>Rates and Special Levies</b>  |                  |                      |
|               | Agricultural rates               | 15,708.96        |                      |
|               | Special Levies                   | 7,558.00         |                      |
|               | Penalty                          | 0.00             |                      |
|               | Costs                            | 0.00             |                      |
|               | Write-off                        | 0.00             |                      |
|               |                                  | <b>23,266.96</b> | <b>23,267</b>        |
| <b>Line 3</b> | <b>Total other receipts</b>      |                  |                      |
|               | Interest                         |                  |                      |
|               | General fund                     | 430.35           |                      |
|               | Development charges account      | 307.77           |                      |
|               | Future works                     | 104.03           |                      |
|               | Insurance Claim                  | 0.00             |                      |
|               | Engineering Consultancy Fees     | 4,200.00         |                      |
|               | Highland Water                   | 5,736.46         |                      |
|               | Discharge contributions          | 434.10           |                      |
|               | Write back of provisions         | 0.00             |                      |
|               |                                  | <b>11,212.71</b> | <b>11,213</b>        |
| <b>Line 4</b> | <b>Staff costs</b>               |                  |                      |
|               | Wages/salaries                   | 0.00             |                      |
|               | National insurance contributions | 0.00             |                      |
|               | Pension costs                    | 0.00             |                      |
|               | Travelling expenses              | 0.00             |                      |
|               |                                  | <b>0.00</b>      | <b>0</b>             |
| <b>Line 5</b> | <b>Loan repayments</b>           |                  |                      |
|               | PWLB - Principal                 | 0.00             |                      |
|               | PWLB - Interest                  | 0.00             |                      |
|               |                                  | <b>0.00</b>      | <b>0</b>             |
| <b>Line 6</b> | <b>All other payments</b>        |                  |                      |
|               | Precept                          | 1,887.29         |                      |
|               | Rates, insurances, telephones    | 669.82           |                      |
|               | Repairs and renewals             | 723.66           |                      |
|               | Fuel                             | 16,978.09        |                      |
|               | Drainworks                       | 7,711.00         |                      |
|               | Administration                   | 6,202.41         |                      |
|               | Development charges fees         | 0.00             |                      |
|               | Improvement works                | 0.00             |                      |
|               | Planning fees                    | 5,465.25         |                      |
|               | Provision for old balances       | 0.00             |                      |
|               |                                  | <b>39,637.52</b> | <b>39,638</b>        |
| <b>Line 7</b> | <b>Balances carried forward</b>  |                  |                      |
|               | General Fund                     | 47,729.84        |                      |
|               | Development charges account      | 35,594.35        |                      |
|               | Future works                     | 11,885.12        |                      |
|               |                                  | <b>95,209.31</b> | <b>95,209</b>        |

Reconciliation

Line 1 + Line 2 + Line 3 - Line 4 - Line 5 - Line 6

90,209.31

## Section 2 – Accounting Statements 2023/24 for

## SWAVESEY-INTERNAL DRAINAGE BOARD

|                                                             | Year ending           |                       | Notes and guidance                                                                                                                                                                                      |
|-------------------------------------------------------------|-----------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                             | 31 March<br>2023<br>£ | 31 March<br>2024<br>£ |                                                                                                                                                                                                         |
| 1. Balances brought forward                                 | 89,311                | 95,367                | 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                          | 21,327                | 23,267                | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.                                                                                 |
| 3. (+) Total other receipts                                 | 7,308                 | 11,213                | 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                                   | 22,579                | 39,638                | Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).                                                                      |
| 7. (=) Balances carried forward                             | 95,367                | 90,209                | Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).                                                                                                                       |
| 8. Total value of cash and short term investments           | 96,521                | 107,893               | 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 | 513,000               | 513,000               | The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.                                                                      |
| 10. Total borrowings                                        | 0                     | 0                     | The outstanding capital balance as at 31 March of all loans from third parties (including FWLB).                                                                                                        |

| 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 11/06/2024

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

OD MINORITY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Mr Hill reported the review & key messages which the Board noted and approved.

#### 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 2023/2024

The Board considered and approved the Payments for 2023/2024

(NB: Mr K Wilderspin declared an interest in payments made to K & P J Wilderspin.

#### Annual Accounts and Annual Return 2023/2024

The Board considered and approved the Annual Accounts and Finance Papers for 2023/24 and authorised the Chairman to complete and sign the Annual Return 2023/24.

#### B.1155 Date of next Meeting

That the next Meeting of the Board will be held on Tuesday 11<sup>th</sup> February 2025 at the Memorial Hall, Swavesey at 2.30pm.

#### B.1156 Any Other Business

The Chairman informed members that Mr Robert Hill would be retiring at the end of January 2025 and thanked him for his help and assistance over the years.

#### RESOLVED

That the appreciation of the Board for the works carried out on behalf of the Board by Mr Robert Hill be recorded in the minutes.

.....  
Chairman

.....  
Date