NORDELPH INTERNAL DRAINAGE BOARD

Contact: Polly Tombleson, Senior Business Support Officer

Email: enquiries@middlelevel.gov.uk

Telephone: DD (01354) 699377

Administered by:

13th June 2025

Dear Board Members

Upcoming meeting of the Board
Wednesday 25th June 2025

Please find overleaf the agenda for the meeting of the Board to be hosted at the Middle Level offices, PE15 0AH at 1.00pm on Wednesday 25th June 2025.

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

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

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

Yours truly

P BURROWS, FCIWEM C.WEM CEnv

Clerk to the Board

NORDELPH INTERNAL DRAINAGE BOARD

Wednesday 25th June 2025 – 1pm

Middle Level Offices, March PE15 0AJ

Agenda:

Item No	*Topic*	*Format*	*Lead*
1	Welcome & apologies	Verbal	Chair
2	Declarations of Interest	Verbal	Chair
3	Minutes of last meeting and matters arising	Pages 3 - 12	Chair
4	Governance • Risk Management Assessment/Strategy • Insurance • Consideration of potential litigation, liabilities, commitments • IDB1 • Annual Governance Statement	Pages 13 - 15 Pages 16 - 26 Page 27	
5	Finance Report • Finance Officer's Review • Budget review • Payments for 2024/2025 • Annual Accounts and Finance papers 2024/2025 • Annual Return 2024/2025	Page 28 Page 29 Page 30 Pages 31 - 33 Page 34	Clerk
6	Date of Next Meeting – Weds 11th March 2026 at 6pm at MLC offices	Verbal	Chair
7	Any other business	Verbal	Chair

(NB: If required for any agenda item:

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

NORDELPH INTERNAL DRAINAGE BOARD

At a Meeting of the Nordelph Internal Drainage Board
Held at the Middle Level Offices, March on Wednesday 12th March 2025

PRESENT

R Means (Chair)	D Boyce
Mrs B Boyce	G Boyce
D J W Boyce	J Clifton

Mrs Ruth Martin representing the Clerk was also in attendance.

Welcome and Apologies

The Chairman welcomed everyone to the meeting.

Apologies for absence were received from Chris Crofts

B.1061 Declarations of Interest

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

Mr G Boyce declared an interest in matters relating to the District Officer and Pumping Station duties.

B.1062 Minutes of last meeting and matters arising

RESOLVED

> That the Minutes of the Meeting of the Board held on the 25th June 2024 are recorded correctly and that they be confirmed and signed.

B.1063 Constitution & Membership

a) Attendance and Vacancy

It was noted that the attendance at meetings is good but that there still remains one vacancy on the Board. Board members were asked if they knew of any potential new Board members, and discussions were had around eligible people who had not previously been asked. It was agreed that the Chairman approach Mr Robert Melton to see if he would be interested in joining the Board.

b) Election of Chair and Vice Chair

The appointments of Chair and Vice Chair were considered.

Mr Dale Boyce nominated Mr Means as Chair, and this was seconded by Mr Clifton. Mr Means accepted the nomination and this was agreed unanimously.

Mr Means nominated Mr David Boyce as Vice Chair, and this was seconded by Mr Clifton. Mr Boyce accepted the nomination and this was also agreed unanimously.

c) Training

Board members were asked to complete the training matrix as circulated at the meeting, and to advise the office if any further training is undertaken.

RESOLVED

i) The Chairman to approach Mr Robert Melton regarding becoming a Board member.

ii) That Mr Roger Means is re-appointed as Chairman.

iii) That Mr David Boyce be appointed Vice-Chairman.

B.1064 Clerk's Report

Mrs Martin asked if the report could be taken as read and this was agreed by all members.

a) Highland water and IDB Precept

Although this Board does not have a highland and therefore no highland water claims, Mrs Martin outlined the issues being faced by other Boards. She advised that the IDB Precept had increased by 2% this year, and that the Clerk was considering whether an appeal should be lodged, and if this would have greater gravitas if this were on behalf of all the Boards that he administers.

RESOLVED

The Board agreed to delegate the decision on whether to appeal the IDB Precept (under s40 of the Water Resources Act) to the Clerk in conjunction with the Chairman. Any appeal must be lodged within 6 weeks of formal notification.

b) Fens Reservoir

Although this Board are not directly impacted by the scheme, all IDBs that gravity outfall or pump into the Middle Level watercourses have an interest and Mrs Martin reminded the Board of this. She advised that the Middle Level Commissioners will be working with Anglian Water over the coming months in their development of the Development Consent Order, and MLC need to secure specific delegation authority from the Board in readiness for this. Therefore, the Board are asked to approve that they act as one with the Commissioners and other impacted IDBs, and to provide the relevant authorisations for staff and consultants. The Board are also advised that the Fens Reservoir DCO may need to overwrite/disallow existing statutory powers held by the Board, and that decision making on this is delegated to the Clerk and Chairman/Vice Chairman.

The Chairman asked that the Board be kept updated on progress in this regard.

RESOLVED

That the Board act as one with the Middle Level Commissioners and other impacted IDBs. Therefore, the Middle Level Commissioners staff, consultants and legal service provider are authorised to act on behalf of and represent the Board.

Acknowledge that the Fens Reservoir DCO may need to overwrite/disallow existing statutory powers held by the Board and delegate the decision making on this to the Clerk, engaging with the Chairman/Vice Chairman as he sees fit.

B.1065 Environment Officers' Report

Mrs Martin asked the Board to consider the report, and particularly the revised Environmental Services package. This promoted some discussion with Mr G Boyce asking for more detail in relation to the revised fees. Mrs Martin drew his attention to the breakdown of fees included in the report, advising that this represented 6.25 days of Ecological Services time per year. Mr Boyce then asked if there would be a discount if all the time is not used, and Mrs Martin suggested that he look at the services akin to an insurance, in that the services are there if the Board need and choose to use them, and therefore no discounts or rebates would apply if the time is not used.

Mr David Boyce asked about the updates in policy, legislation, regulation and best practice which has been referred to in the report and enquired as to which body the Environment Officer looked to for updates, citing that Local Councils use the services of the National Association of Local Councils. Mrs Martin advised that she did not have that information but would ask the Environment Officer to let Mr Boyce know.

Following further discussion, the Board did not agree with the proposal, resolving that Mr David Boyce would make contact directly with the Environment Officer to discuss this further.

Mr G Boyce proposed that the Chair and Vice Chair then resolve the fee structure directly with the Environment Officer as Mr David Boyce felt that he was suitably qualified to provide some of the services himself. This was agreed by the Board.

Mrs Martin continued to advise the Board of the other recommendations within the report, including the advice pertaining to the Hedgerow Regulations, a reminder about the use of the request form for non-routine works; licenced supervision working around badger setts; and the Board's culverting policy

The District Officer questioned the provision of training in the past, reflecting that he had not been invited to any previous training days. Mrs Martin advised that the Environmental Services Package included attendance at an environmental training day which is to be hosted by the Environment Officer. Mr G Boyce indicated that he would like to attend that training.

RESOLVED

i) That Mr David Boyce liaise with the Environment Officer regarding service provision for 2025/26.

ii) That the final decision relating to the Environmental Services Package be delegated to the Chair and Vice Chair.

B.1065 Chairman's Items

The Chairman did not have any specific items to bring to the Board. However, he asked for the District Officers thoughts on the pumping station, and Mr G Boyce advised that there is a large crack in the pumping station that is large enough to put a hand in, but that has not grown in the last 5 years. He advised that he is keeping a photographic record of the condition. Mr Boyce also advised that the steels that make the pumping station sump are very rusty, but his opinion was that they would last several more years.

The Chairman said he thought it was most important to keep the dykes and drains clear as the Board have been doing.

B.1066 Consulting Engineers' Reports

Mrs Martin asked if the report could be taken as read, highlighting some points that required the Board's decisions.

a) Technical Services – Planning Charges

Mrs Martin advised the Board that following the review of the current Planning Charges by the new Head of Technical services, a proposal to introduce charges for developers had been developed. The Middle Level Executive Committee met recently and advised that they wish to implement the revised charging structure as soon as possible. This will now be considered at the next Commissioners meeting on 30th April after which the intent is that model will be implemented. The Board was asked if they accept this model pending the outcome of the Commissioners meeting, and if they also acknowledge the proposed approach to introduce interim charges for responding to applicants. This was agreed by the Board although it was agreed that this will have minimal impact on this Board due to the district being primarily agricultural.

RESOLVED

To accept the model pending the next meeting of the Middle Level Commissioners.

b) Standing Advice Note

The Board were reminded of the MLC's Standing Advice Note, which was issued to local Councils and the Environment Agency in May of 2024 effectively declaring the Middle Level flood and drainage infrastructure 'at capacity'. The Board were invited to consider issuing similar advice notes for its District.

The Chairman felt that an Advice Note was not really needed for this Board as this is mainly an agricultural Board. It was agreed by the Board that no change was required.

c) Capital Programme

Mrs Martin asked the Board to consider the Consulting Engineers proposed Capital Programme, and the advice that the pumping station is in poor condition and that the Board should consider planning its replacement as soon as possible. Mr G Boyce thought that it was too soon to start planning replacement, and the Board agreed that the condition was not significantly poor enough to warrant funding such a significant replacement scheme. Mrs Martin drew the Board's attention to the comments included in the Mechanical and Electrical Engineers report, who had advised that the sump piles 'were found to be in very poor condition with severe corrosion and in places corroded all the way through', and his advice that 'a plan needs to be put in place for the replacement of this station'. Mr G Boyce said he thought that the steels around the sump are the only thing that needs replacement, and he suggested that once the loan repayments for the new pump have been completed, that the Board continue to budget the same amount in order to save for the replacement steels.

Mr David Boyce asked if the understanding the condition of the building is a requirement of the insurers and Mrs Martin advised that she would need to refer this query back to the Assistant Treasurer. It was agreed that the Board would be comfortable for this to be reported back to Mr Boyce directly.

The Board agreed that no further action would be taken at this time regarding the pumping station replacement.

d) Pumping Station Key Dates

The Board were asked to review the Pumping Station Key Dates, to which they confirmed their satisfaction. Mr G Boyce advised that the weedscreen bars were replaced in 2023 and that he could confirm the exact date if required.

B.1067 Health & Safety

The Chairman and District Officer advised that no Health and Safety visit had been held this year, and that they are awaiting an appointment for the next visit.

Mr G Boyce requested that this appointment be made with him by phone and not email.

Post Meeting Note: the last Health and Safety visit had been held on 18th February 2025. Both the District Officer and Chairman attended. No significant issues were identified.

B.1068 District Officers Report

The District Officer reviewed his written report. As mentioned in his report, he asked if Mrs Martin could provide an update on what would happen to the old pump now it has been removed. Mrs Martin was able to report that the pump is still located at the Middle Level Commissioners depot. The District Officer asked if any scrap value could be given back to the Board. Mrs Martin advised that she would ask the Mechanical and Electrical Engineer to make contact with the District Officer to discuss.

The District Officer advised that the slip as previously reported had not self-healed as was hoped, and that now the pump has been replaced he would like to concentrate on dealing with the slip. He had had the area reviewed by one of the Middle Level Environment Officers, Abigail Leech, and he is waiting for her report. Whilst waiting for the ecological report he would like to approach some suitable contractors for quotations but is unsure of who to approach. Mr Clifton suggested David Scales at Terrington St Clements. The Chairman felt that if a fair quotation was received that the works should be commissioned, but the District Officer advised that he would prefer to get 2 or 3 quotes. The Chairman suggested that a second quote be sought from the Downham and Stow Bardolph IDB, but that he was unsure if any other neighbouring Boards had operatives and machines. Mrs Martin was able to advise that the Upwell IDB had their own machine and operative and Chairman suggested that the District Officer approach their Chairman. The District Officer reminded the Board that they had budgeted for the drain works to be undertaken after the new pump had been fitted. The Board agreed that the District Officer could arrange for the works to go ahead following the receipt of the quotations.

The District Officer advised that there had been some fly tipping of fridges on the Middle Level land opposite the pumping station, and Mrs Martin agreed to advise the Middle Level Operations Engineer of this.

The District Officer concluded by asking the Board if they were satisfied that he continued flailing and weed bucketing as previously and the Board confirmed their satisfaction.

RESOLVED

i) That any scrap value of the old pump be established.

ii) That the District Officer commission ditch repair works following the receipt of 3 quotations.

B.1069 Governance

Mrs Martin drew the Board's attention to the Governance report, advising on the items that required resolutions.

a) Completion of the Annual Accounts and Annual Return of the Board – 2023/2024

i) The Board considered and approved the comments of the Auditors on the Annual Return for the year that ended on the 31st March 2024

ii) The Board considered and approved the Audit Report of the Internal Auditor for the year that ended on the 31st March 2024

The Board noted and approved the continued appointment of Whitings as Internal Auditor

b) Review of Internal Controls

Mrs Martin reported that the internal controls that the Middle Level Commissioners have in place in their services to the Board have now been summarised and are available on the Boards web-page.

RESOLVED

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

c) Approval of authorised officers for operational/regulatory roles

RESOLVED

The Board are asked to confirm the stance that all employees and contractors of the Middle Level Commissioners are considered as duly authorised offices and therefore able to use the Board's powers and IDB Byelaws for their operational and regulatory roles on behalf of the Board.

The Board are asked to confirm the stance that their Chairman, Vice Chairman, District Officer(s), pump attendants and employees (if applicable) are considered as duly authorised officers and therefore able to use the Board's powers and IDB Byelaws for their operational and regulatory roles on behalf of the Board.

d) Responsible Finance Officer

Following the retirement of Robert Hill, the MLC Treasurer and the appointment of Andrew Wool as the new MLC Head of Finance, the Board approved the relevant resolutions to manage the transition.

RESOLVED

That the role of position of Head of Finance to the Middle Level Commissioners is to include the appointment as Responsible Financial Officer to the Board.

That the person appointed as Head of Finance for the Middle Level Commissioners be added to the Barclays Bank PLC mandate and authorised to sign cheques and authorised to make payments on behalf of the Board.

That the person appointed as clerk to the Middle Level Commissioners be added to the Barclays Bank PLC mandate and be authorised to sign cheques and to authorise payments on behalf of the Board.

That the person appointed as Head of Finance to the Middle Level Commissioners will be appointed as the administrator on behalf of the Middle Level Commissioners to the Barclays Bank PLC internet banking platform as used by the Middle Level Commissioners.

That following Mr Robert Hill leaving the employment of the Commissioners that the Head of Finance of the Middle Level Commissioners be delegated the authority to appoint a member of the finance team to be an additional administrator on the Barclays Bank PLC internet banking platform as used by the Board.

e) Risk Management Strategy and insured Values

Mrs Martin advised the Board of the proposal to ascertain professional valuations of the MLC and IDB pumping stations for insurance purposes, and that two options were being considered, which were as detailed in the Governance report.

The Board considered the proposals and Mr David Boyce referred back to the previous discussion relating to the condition of the pumping station and its impact on the insurance valuation. He added that it would be useful to understand if an insurance valuation is required every 5 years. The Board agreed that if a five yearly valuation is required then they would support the option to sample a representative set of pumping station valuations rather than visits to all stations. However, if a 5 yearly valuation is not required, then the Board would not wish to be included in the valuations.

The Board expressed their satisfaction with the current insured value of £411.824 index linked.

RESOLVED

i) That the Board do not wish to be included in in the professional valuation of pumping stations if a 5 yearly valuation is not required.

ii) If a 5 yearly valuation is required, the Board would prefer the least cost proposal

f) Policy Reviews

Mrs Martin referred to the Board's Finance Regulations and Finance Code Policy which has been reviewed and updated by the clerk and responsible financial officer. The Board also reviewed the Complaints Procedure, Privacy Policy and Anti-Bribery policy and approved the Data Protection Officer.

RESOLVED

i) That the update and re-publication of the Complaints Procedure and Privacy Policy is approved.

ii) That the Board reviewed and approved the publication of an Anti-Bribery policy, and the Financial Regulations policy.

iii) That the MLC Lead Clerk, currently Ruth Martin, acts as the Board's Data Protection Officer and acknowledges that this role will be associated within the incumbent employee role of MLC Lead Clerk.

g) Exercise of Public Rights

Mrs Martin 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.

h) Consideration of potential litigation, liabilities, commitments.

Mrs Martin 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. She 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.

B.1070 Finance Report – Looking Back

a) Finance officer's review and key messages

The Board considered and noted the key finance messages of the Finance Officer, noting the receipt of £4,706.31 following the submission of a claim for the first phase of Storm Recovery Grant funding.

b) Payments for 2024.

The Board considered the payments detailed for 2024. Mr G Boyce asked if all payments are still approved by the Chairman prior to payments being made, and the Chairman confirmed that he still reviews all payments. The Board expressed their satisfaction with the payments.

B.1071 Finance Report – Looking Forward

a) Finance officer's review and key messages

The Board considered and noted the key finance messages of the Finance Officer. Mrs Martin drew the Boards attention to the Finance Officers comments relating to pumping costs and asked them to take this into account when considering the rate.

Fees, Remuneration & Subscriptions :

b) Ada Subscription

That the ADA subscription not be paid for 2025 and to be reviewed again in 2026.

c) District Officer's Fee

The Board gave consideration to the District Officer's fee for 2025-2026. The Chairman asked if the MLC pay award had been set, and Mrs Martin was able to advise that it had been set at 4.15% for 2025-26. Mr Dale Boyce proposed that the Board mirror this, and this was seconded by Mr David Boyce and agreed by the Board.

The Board also gave consideration to the Pumping Station duties fee, and the Chairman proposed that this increases in the same way as the District Officers fees. This was seconded by Mr Dale Boyce and agreed by the Board.

Mrs Martin asked if the same increase is to apply to the expenses payments, and this was confirmed by the Board.

RESOLVED

i) That the Board agree that the District Officers fee and additional payment increases by 4.15% for 2025/2026, mirroring the MLC increase.

ii) That the Board agreed that Pumping Station duties fee and expenses increase by 4.15% for 2025/2026, mirroring the MLC increase.

d) Precept

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

The Anglian (Great Ouse) Regional Flood & Coastal Committee (RFCC) determined that the Precept will increase by 2% for 2025.

The precept for 2023/2024 was £ 1,848.16.

RESOLVED

That the Precept is paid in full unless a decision to appeal against the Precept is made.

e) Estimates & Rate Requirements for 2025/26.

Mrs Martin advised that when considering the rating estimates and the Agricultural Drainage Rates and Special Levy requirements for 2025/2026, the Board should note the comments made by the Responsible Finance Officer.

The Board reviewed the proposed budget for 2025/26. The Chairman proposed that the rate remains the same as the previous year, at 37.0p in the £ and this was seconded by Mr Clifton and agreed unanimously.

The Board considered estimates of expenditure and proposals for special levy and drainage rates in respect of the financial year 2025/2026 and were informed by Mrs Martin that under the Land Drainage Act 1991 the proportions of their net expenditure to be met by drainage rates on agricultural hereditaments and by special levy on local billing authorities would be respectively 93.13% and 6.87%.

RESOLVED

i) That the estimates be approved.

ii) That a total sum of £27,419 be raised by drainage rates and special levy.

iii) That the amounts comprised in the sum referred to in ii) above to be raised by drainage rates and to be met by special levy are £25,536 and £1,883 respectively.

iv) That a rate of 37.00p in the £ be laid and assessed on Agricultural hereditaments in the District.

v) That a Special levy of £1,883 be made and issued to Borough Council of Kings Lynn and West Norfolk for the purpose of meeting such expenditure.

vi) That the seal of the Board be affixed to the record of drainage rates and special levies and to the special levy referred to in resolution v).

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

B.1072 Middle Level IDB Change

Mrs Martin referred the Board to the 'Middle Level – A Case for Change' report, advising that they should all have received a digital copy of the report. The report considers the future structure of IDBs in the Middle Level, considering the pros and cons of all of the options available within an agreed set of parameters. She advised that a Working Group has been brought together, made up of Board members from across the Middle Level district, and that this included Mr David Boyce from this Board.

Mr Boyce then updated Board. He reported that quite a few Boards haven't planned for the future of their pumping stations and are now finding that they do not have the funds available to carry out essential works. He referred to the comment in Paul Burrows report, that 'we collectively are only as strong as the weakest link'. He advised that in his opinion, amalgamating into 3 Boards would result in Boards that are predominantly funded by Special Levy and that this would significantly reduce the number of agricultural Board members. He would like to see a fair split of agricultural and political Board members. He advised that the Board have been asked to consider providing a £300 contribution towards the costs of developing the detailed design, and that the overall process will ultimately provide more support for smaller Boards. He advised that if Boards become financially unviable, they could be forced into amalgamations with other Boards, and that they will be managed by the Environment Agency which in his opinion would politicise the running of the Boards, and this would be financially costly. He felt that the Board need to be part of the process.

Mr G Boyce thought that £300 for this Board is expensive, and asked if it would be possible to make a smaller contribution. Mr David Boyce agreed with this. His strong suggestion would be to move to a 4 Board district as this would give a stronger rural voice in the Boards.

The Chairman then proposed that a £100 contribution be made, and this was seconded by Mr David Boyce. The Board agreed except Mr Dale Boyce, who abstained.

Mrs Martin advised the Board members that they should respond to the questions listed in the report via the Chairman by 4th July 2025 so that they have some time to think about the proposals and their answers.

Mr David Boyce suggested that the Board feedback their preference for the 4 Board option, but Mr Dale Boyce disagreed and preferred the 6 Board option. Mr David Boyce advised that the report had already discounted the 6 Board option as this would still not generate enough income to provide the Boards the security they need.

The Board agreed to consider the report and advise the Chair and Vice Chair of their thoughts, so that the Chair and Vice Chair can provide feedback before 4th July 2025.

RESOLVED

> That a £100 contribution be made by the Board towards the cost of developing the detailed design.
>
> That the Chair and Vice Chair will provide feedback to the MLC Chief Executive by 4th July 2025 on behalf of the Board.

B.1073 Date of next Meeting

RESOLVED

> That next Meeting of the Board be held on Wednesday 11th March 2026 at The Middle Level Offices at 2pm.
>
> That the Budget Setting Meeting of the Board be held on Wednesday 25th June 2025 via Teams.

B.1074 Any Other Business

No items were raised and the Chairman closed the meeting at 7.30pm.

Provided by the Middle Level Commissioners		Item No:	4
Meeting:	**NORDELPH INTERNAL DRAINAGE BOARD**	**Subject:**	**GOVERNANCE**
Date:	**Wednesday 25th June 2025**	**Officer Responsible:**	**Paul Burrows**

RECOMMENDATIONS

The Board is asked to:

A. Insurance
B. Highlight if there are any specific risks or issues not covered within its Risk Management Strategy that may need review ahead of the next formal update.
C. 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.
D. To note and approve the submission of the IDB1 return made on its behalf to Defra. Appendix 1
E. To review and approve the submission of their Annual Governance Statement for 2025 and authorising the Chairman and Clerk to sign the statement. Appendix 2
F. Exercise of Public Rights
G. Consideration of potential litigation, liabilities, commitments

1. Annual Return & Auditors Report 2023/2024

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

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

2. Internal Controls

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

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

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

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

3. Insurance

Our insurance has been arranged using Towergate insurance brokers for the year to 31st March 2025. AXA offered a 2-year extension of the tripartite agreement we had previously signed and this was accepted as they offered to keep our business combined policy premium at the same rate for 2025-2026, subject to there not being any changes to the existing cover, i.e. increase in valuations.

Covering MLC and our administered IDBs, the business combined policy premium has increased this year by £16,875, due to the significant increase in pumping station valuations following the meetings last year. The fleet policy premium has also increased considerably due to the both the number and size of claims during the year, together with there being additional vehicles and plant. We have been warned that AXA capped the increase in the fleet premium, but if this had gone out to tender would probably have been in the region of £110,000 plus 12% Insurance Premium Tax. This equates to an increase of £68,000.

More concerningly, AXA will no longer be offering a specific policy for IDBs going forward so this is likely to have a significant impact on the premium for 2026-2027 as there are only a few insurance companies that will quote for our business. NFU have declined to quote.

4. Risk Assessment

4.1 The Board are asked to consider and approve their Risk Management Strategy (published in 2024 and on the website).

5. IDB1

5.1 To note and support the IDB1 return to Defra submitted for the year 2023/24 is included as Appendix 2.

6. Annual Governance Statement:

6.1 To review and approve the submission of their Annual Governance Statement for 2024/25 and authorising the Chairman and Clerk to sign the statement. (Appendix 3)

7. Exercise of Public Rights

7.1 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.

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

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

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

7.3 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.

7.4 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.

8. Consideration of potential litigation, liabilities, commitments:

8.1 The clerk to report.

Author Name: Paul Burrows
Role: Clerk

Appendix 1 IDB1
Appendix 2 Annual Governance Statement

Appendix 1

Internal drainage boards in England

Annual Report for the year ended

31 March 2024

Department for Environment Food & Rural Affairs

The Law – the following annual report is provided in accordance with Paragraph 4 of Schedule 2 to the Land Drainage Act 1991.

No later than 28 February 2025 a copy must be provided to:

- Flood and Coastal Erosion Risk Management Division, Department for Environment, Food and Rural Affairs via flood.reports@defra.gov.uk
- Asset Management and Engineering, Environment Agency via idbfund@environment-agency.gov.uk
- The Chief Executives of:
  - all local authorities that pay special levies to the Board;
  - all County Councils or London Boroughs within which the Board is situated.

Please complete the form electronically, and please answer **ALL QUESTIONS**.

Please round all cash figures down to nearest whole £.

NORDELPH INTERNAL DRAINAGE BOARD

Section A – Financial information

Preliminary information on special levies issued by the Board for 2024-25

Special levies information for financial year 2024-25	
Name of local authority	**£**
1. KINGS LYNN & WEST NORFOLK DISTRICT COUNCIL	1,883
2.	
3.	
4.	
5.	
6.	
7.	
8.	
Total	1,883

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2024

All internal drainage boards must ensure that the Income and Expenditure information provided below is consistent with the Board's annual accounting statements which have been prepared in accordance with proper practices found in *Governance and Accountability for Smaller Authorities in England – A Practitioners' Guide to proper practices to be applied in the preparation of statutory annual accounts and governance statements March 2023*[1]

	Notes	Year ending 31 March 2024 £
INCOME		
A. Drainage Rates		22,101
B. Special Levies		1,615
C. Higher Land Water Contributions from the Environment Agency		
D. Contributions received from developers/other beneficiaries		
E. Government Grants (includes capital grants from EA and levy contributions)		
F. PSCAs overall total Breakdown: from EA from other RMAs		
G. Loans		
H. Rechargeable Works		
I. Interest and Investment Income		276
J. Rents and Acknowledgements		
K. Other Income Write back of provisions		20
Total income		**24,012**
EXPENDITURE		
L. New Works and Improvement Works		647
M. Total precept to the Environment Agency		1,794
N. Watercourse maintenance		4,850
O. Pumping Stations, Sluices and Water level control structures		1,807
P. Administration		6,526
Q. PSCAs		
R. Rechargeable Works		

[1] https://saaa.co.uk/wp-content/uploads/2023/06/PractitionersGuide 2023.pdf

S. Finance Charges		2,935
T. Biodiversity enhancement and conservation – overall total Breakdown: General, across the whole region SSSI specific, where relevant	 411	411
U. Other Expenditure Insurance		 349
Electricity costs – overall total Breakdown (if possible): Standing charge (per annum) Unit charge (per annum)	 156 8,308	8,464
Fuel (petrol and diesel costs) – overall total Breakdown: Pumping stations Fleet and plant machinery		
Total expenditure		**27,783**
EXCEPTIONAL ITEMS		
V. Profits/(losses) arising from the disposal of fixed assets		
Net Operating Surplus/(Deficit) for the year		**(3,771)**
W. Developers Funds income not applied in year		
X. Grant income not applied in year		

Value of drainage rates outstanding at year end?

3.353 %
£ 740.86

Value of special levies outstanding at year end?

0 %
£ 0

Notes:

K. Include all other income, such as absorption account surpluses (for example plant and labour absorption accounts). Please include sub-total of all other income in the first row and then a breakdown in separate rows below.

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

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

N. State all costs associated with the maintenance of watercourses, meaning work associated with open channels, pipelines, culverts, bridges, etc. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with delivery of the maintenance programme. Please do not include electricity or fuel costs as these are captured separately.

O. State all costs associated with maintaining and operating the pumping stations, sluices and water level control structures. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with maintaining and operating the pumping stations, sluices and water level control structures. Please do not include electricity or fuel costs as these are captured separately.

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

Q. State all costs associated with the PSCA.

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

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

T. State all costs associated with undertaking works – capital or maintenance – that are likely intended to help enhance and/or conserve biodiversity. These costs are likely to be incurred in implementing actions set out in an IDB's Biodiversity Action Plan or other conservation actions. If possible, you should identify the overall costs and break them down into two groups: general across the whole IDB area, and SSSI specific areas (in implementing actions set out in SSSI Water Level Management Plans or SSSI River Restoration Plans). Please do not include electricity or fuel costs as these are captured separately.

U. Include all other expenditure, such as a provision for bad/doubtful debts, write-offs, and absorption account deficits (for example plant and labour absorption accounts). Please include sub-total of all other expenditure in the first row and then a breakdown in separate rows below.

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

W. Total balance of developer fund year end.

X. Unspent grant at year end.

Section B – IDB Reporting

Please answer **ALL QUESTIONS**. We will assume a negative response for any that are not answered.

Policy Delivery Statement

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

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

2. What year was your statement last updated?............ 2019

Biodiversity

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

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

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

6. Have you reported progress on BAP implementation on your website?..........Yes ☐ No ☒

7. When was biodiversity last discussed at a Board meeting (date)?............ 13/03/2024

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

SSSI water level management plans

9. Are you responsible for any SSSI water level management plans?..........Yes ☐ No ☒

If so, please complete the following table:

Name	Partners	Date of last review	Date of last update

10. Do you contribute towards any SSSI water level management plans?..........Yes ☐ No ☒

If so, please complete the following table:

Name	Partners	Date of last review	Date of last update

11. Area of SSSI with IDB responsible for water level management plan/s.. | 0 hectares

12. Area of SSSI with IDB contribution towards water level management plan/s.. | 0 hectares

13. Area of SSSI where IDB water level management activities are contributing to recovering or favourable condition?.. | 0 hectares

14. Area of SSSI where IDB water level management actions are needed to achieve recovering or favourable condition?.. | 0 hectares

Access to environmental expertise

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

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

16. Co-opted members ☐

17. Directly employed staff ☐

18. Contracted persons or consultants ☒

19. Environmental Partners/NGOs ☐

20. Other ☐

If so, please list:

Public sector cooperation agreements (PSCAs)

21. How many active PSCAs are you working on? | 0

22. Which risk management authorities are you working with on a PSCA?

Environment Agency	
Lead local flood authority	
Local authority (not a lead local flood authority)	
Internal drainage board	
Water company	
Other	

If other, please list:

23. Please indicate the type of work being undertaken.

Routine maintenance	
Asset operation and monitoring	
Asset repairs	
Support during flood incident	
Support during flood recovery	
Other	

If other, please list:

Asset Management

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

24. ADIS ☐

25. Paper Records ☐

26. Other Electronic System ☒

If so, please list:

Excel

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

28. What is the cumulative total of identified watercourse that the Board periodically maintains?

7 kilometres

29. How many pumping stations does the Board operate?

1 pumping station

30. How many pumps does the Board operate?

electric	1
diesel	
renewable energy pumps (e.g. directly powered by wind, solar, hydro, etc)	
temporary / mobile pumps	
other type of pumps	

31. If other, please list:

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

0.34 cm3/sec

Health and Safety

33. Does the Board have a current Health and Safety policy in place? Yes ☒ No ☐

34. Does the Board have a Board Member focused on ensuring that Health and Safety is considered when board decisions are made? Yes ☒ No ☐

35. Does the Board have a responsible officer for Health and Safety? Yes ☒ No ☐

36. Have there been any reportable incidents in the past year? Yes ☐ No ☒

If so, please summarise in the box below:

Guidance and Best Practice

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

Has your IDB provided, or accessed via a third party, training for board members in the last year in any of the following areas?

38. Governance ☒

39. Finance ☒

40. Environment ☒

41. Health, safety and welfare ☐

42. Communications and engagement ☐

43. Other ☐

If so, please specify:

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

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

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

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

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

Has your Board adopted the following governance documents:

49. Standing Orders .... Yes ☒ No ☐

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

51. Byelaws .... Yes ☒ No ☐

If you have Byelaws, have:

52. you adopted the 2021 model byelaws..Yes ☒ No ☐

53. Or have you adopted the 2012 model byelaws...Yes ☐ No ☒

54. the byelaws been approved by Ministers...Yes ☒ No ☐

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

56. Financial Regulations...Yes ☒ No ☐

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

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

Board membership and attendance

59. How many Board members (in total – elected and appointed) do you have on your IDB?	7
60. Seats available to appointed members under the Land Drainage Act 1991.	1
61. Number of elected members on the board at year end.	8
62. Number of appointed members on the board at year end.	0
63. Mean average number of elected members in attendance at each board meeting over the last financial year.	6

64. Mean average number of appointed members in attendance at each board meeting over the last financial year. 0

65. Have you held elections (with or without a vote) within the last three years?......................Yes ☒ No ☐

66. If you have held elections, did they comply with the requirements specified by the Secretary of State under Regulation 28 of the Land Drainage (Election of Drainage Boards) Regulations 1938?..........Yes ☒ No ☐

Complaints procedure

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

68. Number of complaints received in the financial year?	0
69. Number of complaints outstanding in the financial year?	0
70. Number of complaints referred to the Local Government & Social Care Ombudsman?	0
71. Number of complaints upheld by the Local Government & Social Care Ombudsman?	0

Public Engagement

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

Published:

72. your completed IDB1 Form ☒

73. press release/s ☐

74. newsletter/s ☐

75. notice/s ☒

76. public consultation ☐

77. updated your IDB website ☒

Media engagement with:

78. national and/or local media e.g. TV, radio, etc ☐

79. national and/or local media e.g. newspaper, magazine, etc ☐

80. trade media ☐

81. social media ☐

Public meetings:

82. Held public meeting/s ☒

83. Attended meetings e.g. Parish Council, local interest group, local flood group, etc ☐

Public events:

84. attended show/event/s e.g. county shows, fairs, etc ☐

85. attended trade event e.g. Flood and Coast, Flood and Water Live, etc ☐

86. hosted IDB open day ☐

Section B: NOTES

Guidance and Best Practice

Has your Board published **all** minutes of meetings on the website? In answering this question, this should apply to all the main Board meetings held in the year and any appropriate meetings the Board has held with external stakeholders.

Board membership and attendance

When referring to **elected members** of the Board, this relates to the number of landowners/drainage rate payers that are elected to the Board.

When referring to **appointed members** of the Board, this relates to the number of members appointed by the local authorities to represent the local council taxpayers.

When referring to mean average number of elected and appointed members in attendance at meetings at each board meeting – **this should be expressed as a number of attendees** and not as a percentage attendance.

With regard to elections, under Schedule 1 of the Land Drainage Act 1991, elected members should hold office for three years, at which point a further election is held. When elections are held, they should comply with the requirements under Regulation 28 of the Land Drainage (Election of Drainage Boards) Regulations 1938 – to advertise and notify local stakeholders accordingly.

Section C – Declaration

NORDELPH INTERNAL DRAINAGE BOARD

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

Signature	S.S. Ablett
Date	18/02/2025
Name in BLOCK LETTERS	MISS SAMANTHA ABLETT
Designation	ASSISTANT TREASURER
Email address	sam.ablett@middlelevel.gov.uk

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

NORDELPH 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 2025, that:

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

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

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

and recorded as minute reference:

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

Chair

Clerk

WWW.MIDDLELEVEL.GOV.UK

Provided by the Middle Level Commissioners		Item No:	5
Meeting:	**NORDELPH INTERNAL DRAINAGE BOARD**	**Subject:**	**FINANCE REPORT**
Date:	**Tuesday 25th June 2024**	**Officer Responsible:**	**Andrew Wool/Sam Ablett**

RECOMMENDATIONS

The Board is asked to:

A. Consider the Budgeting paper Appendix 1
B. Consider and approve the payments detailed within Appendix 2.
C. Consider and approve the Annual Accounts & Finance Papers 2023/2024 within Appendix 3.
D. To authorise the Chairman to sign the Annual Return for 2023/2024 (Appendix 4)

Finance Officer's review and key messages

For 2023/2024 the Board set a rate of 37.00p to raise a total of £23,419 in agricultural drainage rates and special levies.

At the Board meeting on 12th March 2025 a 'probable actual' position had been drafted, based around actual expenditure recorded to the end of January 2025 and estimates/forecasts to the 31st of March 2025. This showed probable out-turn at around £25,696. The final out-turn for the year being £21,382 giving an increase in the General Fund balance of £6,236.53 to £33,265.27 on 31st March 2025. The Board have £7,611.21 in their plant replacement fund at this date, but this will be utilised towards the installation of the new pump.

These balances are shown in the attached accounts, finance papers and Annual return which the Board are required to consider and approve.

1. Budgeting

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

2. Payments for 2025

2.1 Payments are detailed within Appendix 2

3. Annual Accounts and Finance papers 2024/2025:

3.1 Annual Return 2024/2025:
To consider the Annual Accounts and bank reconciliation for the year ended on the 31st March 2025 Appendix 3 and the completion of Section 2 of the Annual Return as required in the Audit Regulations. Appendix 4

Author Name: Andrew Wool/Sam Ablett
Role: Responsible Finance Officer/Assistant Treasurer

Appendix 1 Budget Review
Appendix 2 Payments for 2024/25
Appendix 3 Annual Accounts & Finance Papers 2024/25
Appendix 4 Annual Return 2024/2025

Appendix 1

NORDELPH INTERNAL DRAINAGE BOARD
ACCOUNTS/ESTIMATES MONITORING 2024/2025

		Estimated 2024/2025 £	Probable Actual 2024/2025 £	Actual 2024/2025	Remarks
1	Insurances	450	533	533	
2	Repairs and renewals	1,000	3,072	2,873	
3	Fuel	4,000	3,000	4,878	
4	Drainworks (including Environmental measures)	7,650	5,750	2,556	
5	Pumping and District Officer's payment	2,875	2,875	2,875	
6	Administration charge, Health and Safety contract, Audit fee, printing, stationery, advertising, Association of Drainage Authorities subscriptions etc	6,500	6,557	6,588	
7	Environment Agency Precept	1,848	1,848	1,848	
8	Loan charges	2,935	2,935	2,935	
9	Plant improvement works	1,500	1,500	3,759	
		28,758	28,071	28,845	
	LESS Deposit Accounts interest/Use of Funds	1,339	2375	7,463	
		27,419	25,696	21,382	

Estimated General Fund				
Opening Balance		27,029	27,029	27,029
Rate Raised	37.00p	27,419	27,619	27,619
Net Expenditure		27,419	25,696	21,382
Storm Recovery		-		
Closing Balance		27,029	28,952	33,265

Pump Plant Replacement Fund	
Opening balance 01.04.2024	8,267
Transferred from G/F 2024/25	1,500
Interest	103
Expenditure	(2,259)
Estimated balance at 31.03.2025	7,611

Appendix 2

NORDELPH INTERNAL DRAINAGE BOARD

Payments made 2024/2025 (1st April 2024 - 31st March 2025)

Middle Level Commissioners - Fees (Production of board, planning and development applications)	100.50
Middle Level Commissioners - Administration charge, postages, telephone charges, stationery and Travelling	3,472.61
Middle Level Commissioners - Pumping station maintenance	173.04
Middle Level Commissioners - IDB Health & safety Re-charge 2023-2024	204.00
Environment Agency - Precept	924.08
Public Works Loan Board - Loan repayment	1,467.65
Middle Level Commissioners - Pumping station maintenance	173.04
Corona Energy - Electricity supply to Aqueduct pumping station (payment on account)	1,880.00
Corona Energy - Electricity supply to Aqueduct pumping station (payment on account)	1,880.00
Corona Energy - Electricity supply to Aqueduct pumping station (payment on account)	1,880.00
Corona Energy - Electricity supply to Aqueduct pumping station	831.90
Corona Energy - Electricity supply to Aqueduct pumping station	781.26
Middle Level Commissioners - Court fees	0.50
Corona Energy - Electricity supply to Aqueduct pumping station (payment on account)	1,880.00
Middle Level Commissioners - Internal audit fees (Whiting & Partners, 2023-2024 accounts)	618.00
Corona Energy - Electricity supply to Aqueduct pumping station	736.48
Corona Energy - Electricity supply to Aqueduct pumping station	753.94
Corona Energy - Electricity supply to Aqueduct pumping station (payment on account)	1,888.46
Middle Level Commissioners - Fees (Production of board, planning and development applications)	102.60
PKF Littlejohn LLP - Audit Fee (2023-2024 accounts)	252.00
Corona Energy - Electricity supply to Aqueduct pumping station	749.97
Middle Level Commissioners - Administration charge, postages and telephone charges	2,990.68
Middle Level Commissioners - Renewal of insurances	533.11
Glenn Boyce - District Officer's fee and pumping attendant's duties (2024-2025)	2,875.00
Environment Agency - Precept	924.08
Harrison Agricultural Contractors - Flail mowing	1,950.00
Middle Level Commissioners - Pumping station maintenance	181.44
Corona Energy - Electricity supply to Aqueduct pumping station	250.06
Public Works Loan Board - Loan repayment	1,467.65
Middle Level Commissioners - Pumping station maintenance to include removal of pump	2,912.10
Middle Level Commissioners - Contribution (Environmental Officer)	647.50
Information Commissioners - Data Protection Registration renewal	52.00
Middle Level Commissioners - Pumping station maintenance	181.44
Middle Level Commissioners - Fees (Production of Board report)	196.80
Middle Level Commissioners - Contribution towards retirement gift	60.00
	35,971.89

(NB - Amounts shown include Value Added Tax)

Appendix 3

NORDELPH INTERNAL DRAINAGE BOARD
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

GENERAL FUND

2025				2024		
Mar-31	Payments made during the year:-			Apr-01	Balance brought forward	27,028.64
	Precept		1,848.16	2025		
	Insurances	533.11		Mar-31	Rate income & Special levy	27,618.92
	Repairs & Renewals	2,873.35			Interest on Deposit Accounts	338.29
	Fuel	4,877.77				
	Drainworks	2,555.50			Write-back of provision	159.00
	Pumping & District Officer's expenses	2,875.00				
	Administration Charge, Audit fee,				Transfer from Pump Replacement Fund	2,259.41
	Printing, Stationery, Advertising etc	6,587.80	20,302.53			
					Storm Recovery Grant	4,706.31
	Improvement Works					
	Pump replacement		2,259.41			
	To Public Works Loan Repayment -					
	Principal	2,266.37				
	Interest	668.93	2,935.30			
	Transfer to Pump Replacement Fund					
	Rates Raised 2024/2025		1,500.00			
	Balance carried forward		33,265.27			
			62,110.67			62,110.57

BALANCE SHEET

Capital Section

Liabilities			Assets		
Capital Provisions	270,535.43		Pumping Station Site (Valuation)		290,000.00
Public Works Loan	19,464.57				

Revenue Section

General Fund	33,265.27	Ratepayers account (Arrears)		2,743.24
Pump Replacement Fund	7,611.21	Value added tax - Refunds due		1,420.24
Sundry Creditors	9,708.22	Sundry Debtors		0.00
		Balance in hand -		
		Barclays - Treasurer's Account	15,000.00	
		Barclays - Business Premium	30,708.50	
		National Savings - Treasurer's Account	712.62	46,421.12
	340,584.70			340,584.60

Nordelph Internal Drainage Board

Summary of Bank Reconciliations as at 31st March 2025

Treasurers Account 2024/2025

1st April 2024			31st March 2025	
Balance brought forward		45,751.98	Payments made during the year	35,971.89
			Returned Direct Debits	0.00
31st March 2025				
Receipts during the year				
Clerk's collection account	35,494.15			
Interest on deposit accounts	434.26	35,928.41	Balance carried forward	45,708.50
		81,680.39		**81,680.39**

National Savings - Treasurers Account 2024/2025

1st April 2024		31st March 2025	
Balance brought forward	705.12	Payments made during the year	0.00
31st March 2025			
Interest on deposit accounts	7.50	Balance carried forward	712.62
	712.62		**712.62**

Barclays Bank PLc

Current Account

Balance per Statement as at 31st March 2025	15,000.00
Less unpresented cheques	0.00
O/S lodgement	0.00
Balance per Trial Balance	**15,000.00**

Cash balances as at 31st March 2025

Barclays Bank PLc

Current Account	**15,000.00**
Business Premium Account	**30,708.50**
National Savings	
Investment Account per passbook	**712.62**
Total reconciled cash balances per accounts	**46,421.12**

Nordelph IDB
Reconciliation between statement of accounts and Annual Return
Financial year ended 31st March 2025

				Per Annual Return
Line 1	**Balances brought forward**			
	General Fund	27,028.64		
	Pump Replacement Fund	8,267.15		
			35,295.79	**35,296**
Line 2	**Rates and Special Levies**			
	Agricultural rates	25,535.92		
	Special Levies	1,883.00		
	Penalty	0.00		
	Costs	200.00		
	Write-off	0.00		
			27,618.92	**27,619**
Line 3	**Total other receipts**			
	Interest — General fund	338.29		
	Pump replacement fund	103.47		
	Write Back of Provision	159.00		
	Storm Recovery Grant	4,706.31		
			5,307.07	**5,306**
Line 4	**Staff costs**			
	Wages/salaries	0.00		
	National insurance contributions	0.00		
	Pension costs	0.00		
	Travelling expenses	0.00		
			0.00	**0**
Line 5	**Loan repayments**			
	PWLB - Principal	2,266.37		
	PWLB - Interest	668.93		
			2,935.30	**2,935**
Line 6	**All other payments**			
	Precept	1,848.16		
	Rates, insurances, telephones	533.11		
	Repairs and renewals	2,873.35		
	Fuel	4,877.77		
	Drainworks	2,555.50		
	Administration	6,587.80		
	Contractors charges	2,875.00		
	Improvement works	2,259.31		
			24,410.00	**24,410**
Line 7	**Balances carried forward**			
	General Fund	33,265.27		
	Pump Replacement Fund	7,611.21		
			40,876.48	**40,876**

Reconciliation
Line 1 + Line 2 + Line 3 - Line 4 - Line 5 - Line 6 40,876.48

Section 2 – Accounting Statements 2024/25 for

NORDELPH INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	39,067	35,296	*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	23,716	27,619	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	296	5,306	*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	2,935	2,935	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	24,848	24,410	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	35,296	40,876	*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	46,457	46,421	*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	290,000	290,000	*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	21,731	19,465	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				*The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.*
11b. Disclosure note re Trust funds (including charitable)				*The figures in the accounting statements above exclude any Trust transactions.*

I certify that for the year ended 31 March 2025 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

AHWood

Date 12/06/2025

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

as recorded in minute reference:

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