CHURCHFIELD & PLAWFIELD INTERNAL DRAINAGE BOARD

At a Virtual Meeting of the Churchfield and Plawfield Internal Drainage Board on Thursday 26th June 2025.

PRESENT

S Calton (Chair)
D Boyce (Vice-Chair)
C Crofts (BCKLWN)
K Harrison (BCKLWN)
D Lunn
C Rose (BCKLWN)

Mrs Ruth Martin (Lead Clerk) representing the Clerk was in attendance.

Welcome and Apologies

The Chair welcomed everyone to the meeting.

Apologies for absence were received from G Boyce, M Fairey and J Lunn.

B.1247 Declarations of Interest

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

Mr Rose and Mr Crofts declared interests (as councillors of The Borough Council of Kings Lynn and West Norfolk) in matters relating to planning applications.

B.1248 Minutes of last meeting

The Chair asked that two amendments be made to the minutes. The first related to minute B.1238 iv) Back Drove, Upwell, and that the Planning Officer should be responding to the claimant and not to the Planning Council.

Mr Rose advised in relation to minute B.1238 iii) Orchard View, 7 Baptist Road, Upwell, that the focal point should be 2.4m from the road and that the Borough Council should be asking for the wall to be reduced in height to achieve the vision splay.

RESOLVED

That the Minutes of the Meeting of the Board held on the 12th March 2025 are recorded correctly and that they be confirmed and signed.

B.1249 Matters Arising

There were no matters arising.

B.1250 Governance

Viz:

Provided by the Middle Level Commissioners		**Item No:**	**4**
Meeting:	**CHURCHFIELD & PLAWFIELD IDB**	**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

Department for Environment Food & Rural Affairs

Annual Report for the year ended

31 March 2024

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 £.

CHURCHFIELD & PLAWFIELD 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	38,654
2.	
3.	
4.	
5.	
6.	
7.	
8.	
Total	38,654

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		7,778
B. Special Levies		35,935
C. Higher Land Water Contributions from the Environment Agency		
D. Contributions received from developers/other beneficiaries		6,964
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		543
J. Rents and Acknowledgements		
K. Other Income Write back of provisions Consents		 876 200
Total income		**52,296**
EXPENDITURE		
L. New Works and Improvement Works		109
M. Total precept to the Environment Agency		2,982
N. Watercourse maintenance		16,866
O. Pumping Stations, Sluices and Water level control structures		
P. Administration		7,256
Q. PSCAs		

[1] https://saaa.co.uk/wp-content/uploads/2023/06/PractitionersGuide_2023.pdf

R. Rechargeable Works		
S. Finance Charges		
T. Biodiversity enhancement and conservation – overall total Breakdown: General, across the whole region SSSI specific, where relevant	 498	498
U. Other Expenditure Insurance Development contribution fee		 165 482
Electricity costs – overall total Breakdown (if possible): Standing charge (per annum) Unit charge (per annum)		
Fuel (petrol and diesel costs) – overall total Breakdown: Pumping stations Fleet and plant machinery		
Total expenditure		**28,358**
EXCEPTIONAL ITEMS		
V. Profits/(losses) arising from the disposal of fixed assets		
Net Operating Surplus/(Deficit) for the year		**23,938**
W. Developers Funds income not applied in year		19,507
X. Grant income not applied in year		

Value of drainage rates outstanding at year end?

7.81 %
£ 605.96

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)?............................ 04/03/2024

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?

16.4 kilometres

29. How many pumping stations does the Board operate?

0 pumping stations

30. How many pumps does the Board operate?

electric	
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)?

N/A 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?	13
60. Seats available to appointed members under the Land Drainage Act 1991.	9
61. Number of elected members on the board at year end.	8
62. Number of appointed members on the board at year end.	5
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.	3

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

CHURCHFIELD & PLAWFIELD 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

Appendix 2

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

CHURCHFIELD & PLAWFIELD INTERNAL DRAINAGE BOARD

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

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

	Yes	No	N/A	
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.				*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

Mrs Martin went through the Governance report and the various Resolutions that the Board had been asked to make.

a) Insurance

Mrs Martin referred the Board to the Governance report, advising that the tripartite agreement is coming to an end which is likely to see insurance costs increasing for 2026/27.

b) Risk Management Strategy and Internal Controls

The Board did not highlight any specific risks or issues not covered within the Board's Risk Management Strategy (published in 2024 and on the website), noted the system of financial Internal Controls (as published on website) and no additional controls were highlighted as required.

c) DEFRA IDB1 Return

RESOLVED

Mrs Martin referred to the completed IDB1 form for 2023/2024 which the Board noted and approved.

d) Annual Governance Statement

RESOLVED

The Board approved that the Chairman be authorised to sign the Annual Governance Statement on behalf of the Board for the financial year ended 31st March 2025.

e) Exercise of Public Rights

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

The Board confirmed that they have provided proper opportunity for the exercise of electors rights in accordance with the requirements of the Accounts and Audit Regulations and the documents listed have been published.

f) 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 2025.

B.1251 Finance Report

Viz:

Provided by the Middle Level Commissioners		**Item No:**		**5**
Meeting:	**CHURCHFIELD & PLAWFIELD INTERNAL DRAINAGE BOARD**	**Subject:**	**FINANCE REPORT**	
Date:	**Wednesday 25th June 2025**	**Officer Responsible:**	**Andrew Wool/Sam Ablett**	

RECOMMENDATIONS

The Board is asked to:

A. Consider the budget review – Appendix 1
B. Consider and approve the payments detailed within Appendix 2.
C. Consider and approve the Annual Accounts & Finance Papers 2024/2025 within Appendix 3.
D. To authorise the Chairman to sign the Annual Return for 2024/2025 (Appendix 4)

Finance Officer's review and key messages

For 2024/2025 the Board set a rate of 9.50p to raise a total of £46,801 in agricultural drainage rates and special levies. The rating estimates included the sum of £15,300 for current and future improvement works.

A budget monitoring exercise was carried out based on figures to 31st December 2024 which gave a forecast out-turn of £46,801, this included areas of forecasting the budget allocation.

The final out-turn shows net expenditure of £50,639 after transferring £15,300.00 to the future works account as had been planned. The comparison between the monitoring forecast and actual out-turn is shown in the attached schedules.

Over-all this decreased the general fund balance by £3,861.19 to £29,949.10 at the 31st March 2025, with the Board having a development charges account balance of £17,079.74 and £36,973.27 in their future works account at this point.

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

1. Budgeting

1.1 The Budget Comparison of the forecast out-turn and the actual out-turn for the financial year ending 31st March 2025 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 2024/25**

Appendix 1

CHURCHFIELD AND PLAWFIELD INTERNAL DRAINAGE BOARD
ACCOUNTS/BUDGET MONITORING 2025/2026

		Budget 2024/2025 £	Probable actual 2024/2025 £	Actual 2024/2025 £	Remarks
1	Insurances	225	520	520	
2	District work and repairs and renewals (including Environmental measures)	19,150	23,551	25,002 [B]	
3	Administration charge, Health and Safety contract, Audit fee, printing, stationery, advertising etc	7,800	7,527	8,400	
4	Improvement works	15,300	13,204	15,300	
5	Environment Agency Precept	3,071	3,071	3,071	
		45,546	47,874	52,294	
	LESS Deposit Accounts interest	1,208	1073	1,655	
		44,338	46,801	50,639	

Estimated General Fund				
Opening Balance		**33,810**	**33,810**	33,810
Rate set	9.50p	46,801	46,778	46,801
Rate Required				
Rates W/Off				(23)
Net Expenditure		44,338	46,801	50,639
Balances		(2,462)	0	
Closing Balance		33,810	33,787	29,949

Appendix 2

CHURCHFIELD AND PLAWFIELD INTERNAL DRAINAGE BOARD

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

Middle Level Commissioners - IDB Health & safety Re-charge 2023-2024	204.00
Middle Level Commissioners - Administration charge, postages, telephone charges, stationery and Travelling	3,897.29
Middle Level Commissioners - Fees (Production of Board report, planning and development applications)	429.90
Middle Level Commissioners - Fees (Discharge consent application - Fountain Construction (Anglia) Ltd)	579.12
Mr J D Clifton - Refund of drainage rates	15.41
Mr D Stittle - Refund of drainage rates	9.30
Environment Agency - Precept	1,535.73
Middle Level Commissioners - Internal audit fees (Whiting & Partners 2023-2024 accounts)	618.00
Middle Level Commissioners - Court fees	0.50
Middle Level Commissioners - Fees (Production of Board report, planning and development applications)	1,476.00
PKF Littlejohn LLP - Audit fee (2023-2024 accounts)	378.00
Middle Level Commissioners - Administration charge, postages and telephone charges	3,365.05
Middle Level Commissioners - Fees (Planning and development applications)	633.90
Middle Level Commissioners - Renewal of insurances	520.47
Environment Agency - Precept	1,535.72
A Loft - Refund of drainage rates	22.11
Middle Level Commissioners - Fees (Production of Board report, planning and development applications)	2,448.90
King's Lynn Internal Drainage Board - Flail mowing & drain maintenance	16,430.40
Middle Level Commissioners - Contribution (Environmental Officer)	783.50
Middle Level Commissioners - Contribution towards retirement gift	25.00
Middle Level Commissioners - Fees (Planning and development applications)	735.90
Information Commissioner - Data Protection Registration renewal	52.00
District Officer's expenses 2024/2025	4,526.90
Crown Lodge Hotel - Expenses in connection with Board meeting	213.00
	40,436.10

(NB - Amounts shown include Value Added Tax)

Appendix 3

CHURCHFIELD AND PLAWFIELD INTERNAL DRAINAGE BOARD
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

GENERAL FUND

2025				2024			
Mar-31	Payments made during the year:-			Apr-01	By Balance Brought Forward		33,810.29
	Precept		3,071.45	2025			
	Insurances	520.47		Mar-31	Rate Income & Special levy	46,777.61	
	Drainworks, Repairs & Renewals	25,002.15			Interest on Deposit Accounts	511.94	
	Administration Charge, Audit fee,				Development Charges	893.00	
	Printing, Stationery, Advertising etc	8,399.67			Consents	250.00	48,432.55
			33,922.29				
	Transfer to Future Works Fund		15,300.00				
	Balance Carried Forward		29,949.10				
			82,242.84				82,242.84

BALANCE SHEET

Revenue Section

Liabilities		Assets		
General Fund	29,949.10	Ratepayers' Account - Arrears		1435.62
Development Charges Account	17,079.74	Value added Tax - Refunds due		1,149.41
Contributions holding account	2,137.56	Sundry Debtors		0.00
Future works fund	36,973.27			
		Balance in hand:-	91510.22	
Sundry Creditors	8,459.30	Barclays - Treasurer's Account	19,787.00	
		Barclays - Business Premium	71,723.22	
		National Savings - Treasurer's Account	503.72	92,013.94
	94,598.97			94,598.97

Churchfield & Plawfield 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		78,649.28	Payments made during the year	40,436.10
31st March 2025				
Receipts during the year				
Clerk's collection account	52,204.65			
Interest on deposit accounts	1,092.39	53,297.04	Balance carried forward	91,510.22
		131,946.32		**131,946.32**

National Savings - Treasurers Account 2024/2025

1st April 2024		31st March 2025	
Balance brought forward	497.89	Payments made during the year	0.00
31st March 2025			
Interest on deposit accounts	5.83	Balance carried forward	503.72
	503.72		**503.72**

Barclays Bank PLc

Current Account

Balance per Statement as at 31st March 2025	19,787.00
Less unpresented cheques	0.00
O/S lodgement	0.00
Balance per Trial Balance	**19,787.00**

Cash balances as at 31st March 2025

Barclays Bank PLc

Current Account	**19,787.00**
Business Premium Account	**71,723.22**

National Savings

Investment Account per passbook	**503.72**
Total reconciled cash balances per accounts	**92,013.94**

Churchfield & Plawfield 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	33,810.29		
	Development charges account	17,369.73		
	Future Works Fund	21,350.00		
	Contributions holding account	2,137.56		
			74,667.58	**74,668**
Line 2	**Rates and Special Levies**			
	Agricultural rates	8,146.90		
	Special Levies	38,654.00		
	Penalty	0.00		
	Costs	0.00		
	Write-off	-23.29		
			46,777.61	**46,778**
Line 3	**Total other receipts**			
	Interest			
	General fund	511.94		
	Development charges account	263.01		
	Future wroks	323.27		
	Consent applications	250.00		
	Discharge contributions	340.00		
	Contribution to works	0.00		
	Write back of provisions	0.00		
			1,688.22	**1,688**
Line 4	**Staff costs**			
	Wages/salaries	0.00		
	National insurance contributions	0.00		
	Pension costs	0.00		
	Travelling expenses	0.00		
			0.00	**0**
Line 5	**Loan repayments**			
	PWLB - Principal	0.00		
	PWLB - Interest	0.00		
			0.00	**0**
Line 6	**All other payments**			
	Precept	3,071.45		
	Rates, insurances, telephones	520.47		
	Drainworks	25,002.15		
	Administration	8,399.67		
	Development charges fees	0.00		
	Improvement works	0.00		
			36,993.74	**36,994**

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

				Per Annual Return
Line 7	**Balances carried forward**			
	General Fund	29,949.10		
	Development charges account	17,079.74		
	Future Works Fund	36,973.27		
	Contributions holding account	2,137.56		
			86,139.67	**86,140**

Reconciliation	
Line 1 + Line 2 + Line 3 - Line 4 - Line 5 - Line 6	86,139.67
Balances carried forward	
Per Annual return	**0.00**

Appendix 4

Section 2 – Accounting Statements 2024/25 for

CHURCHFIELD & PLAWFIELD 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	50,730	74,668	*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	43,713	46,778	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	8,583	1,688	*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	28,358	36,994	*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	74,668	86,140	*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	79,147	92,014	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March –* ***To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	0	0	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

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

I certify that for the year ended 31 March 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

Finance officer's review and key messages

The Board considered and noted the key finance messages of the Finance Officer, and the payments detailed for 2024.
The Budget Comparison was noted.

Payments for 2024

The Payments were reviewed and accepted.

Annual Accounts and Finance Papers 2024/2025

The Board considered and approved the Annual accounts and Finance Papers for the year ended 31st March 2025, as required in the Audit regulations and that the Chair be authorised to sign the return.

RESOLVED

> That the Chair be authorised to sign the Annual Return, on behalf of the Commissioners for the financial year ended 31st March 2025.

B.1252 Date of next Meeting

RESOLVED

> That next Meeting of the Board be held on Monday 2nd March 2026 at 7.00 pm at The Crown Lodge, Outwell.

B.1253 Any Other Business

Mr Rose asked the Board to review the cost of holding their meetings at The Crown Lodge, noting that most village halls cost around £10/hour to rent. Mr Crofts raised a concern, in that in his experience as a councillor, halls have been booked well in advance of meetings as dates have to be published, but then the venue is overbooked by a regular booking that occurs at the same time and their meeting has to be rearranged. Mr Dale Boyce advised that Upwell Parish Council are charged £20 for the village hall for their meetings.

The Board agreed to keep the booking for The Crown Lodge for 2026, but asked all Board members to look for other venues that the Board could consider.

With no other items being raised by the Board, the meeting was closed at 9.20am.

…………………………………………………….
Chair

…………………………..
Date