Proudly managing water levels in the Fens since 1862

Management Accounts and Annual Return for the Year Ended 31st March 2025

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Management accounts and Annual Return year ended 31st March 2025.

At the April 2025 Middle Level Board and Commissioners meetings at which the Rates and Special Levies for 2025/2026 were set probable out-turn figures for 2024/2025 were presented indicating an overspend against rates raised of £679,314 (20%). These figures included several provisions and estimates for outstanding invoices/charges, the major ones being for outstanding electricity supply invoices.

Actual year-end figures now show an overall reduction in the General Fund balance for the year of £1,016,966, this equates to a 30% overspend and equivalent to a rate of 9.9p (2023/2024 reduction of £465,424 (14.9% overspend)), thus reducing the General Fund balance from £3,960,017 to £2,943,051. Overall, the General Fund Balance has reduced by £1,482,390 (33.5%) over the past two financial years.

A significant part of the variance is the removal of the outstanding Grant Claim from the Environment Agency in respect of the Middle Level River Management Scheme. This claim has still not been received and has been removed from the accounts.

There has been some re-allocation of areas of expenditure and actual invoiced charges included in place of estimates and provisions made and the variances are shown on the monitoring report, pages 25-26.

Members should note that the total expenditure as shown on the Annual Return for 2024/2025 is £14,159,727 (2023/2024 - £7,129,188). The limit to qualify for the limited assurance audits is income or expenditure below £6,500,000. If income or expenditure exceeds this for three consecutive years, then the authority becomes subject to a full external audit.

Members are requested to consider and approve the Annual Governance Statement, page 2 and to consider and approve the Management accounts for the year-ended 31st March 2025. These figures have been then used for the completion of the Accounting Statement on the Annual return, pages 30-32 which the Board are asked to review and approve.

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

Middle Level Commissioners

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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

GENERAL FUND

EXPENDITURE

2023/2024					2024/2025
£			£	£	£
	Administration	**Note**			
	Salaries, Superannuation and National Insurances	1			
513,821.71	-Clerk's Dept.		655,268.39		
679,409.83	-Engineer's Dept.		839,225.71	1,494,494.10	
33,717.95	Travelling Expenses etc			42,435.11	
23,236.05	Printing, Stationery and Office Equipment	2		19,852.61	
46,919.45	Maintenance of Offices			45,637.29	
92,006.43	Other Administrative Expenditure	3		246,609.38	1,849,028.49
	Maintenance Work				
1,032,476.31	St. Germans Pumping Station			664,564.34	
410,293.90	Bevills Leam Pumping Station			192,789.79	
	General Maintenance Works:-				
106,202.19	Operation/Maintenance of Structures,			92,472.96	
581,830.43	Banks and Channels, Weed Control etc.			615,303.44	
71,420.90	Property (including Rates)			105,014.98	
78,237.69	Environmental Risk Management (Conservation)	4		152,706.52	1,822,852.03
5,916.00	Statutory Payments to Other Authorities				6,486.00
17,950.07	Environment Agency - Precept	5			18,488.42
107,454.88	Deficit on Plant & Vehicles Account	6			242,632.96
	Grant Eligible Capital Schemes				
991,368.03	MLRMS - Development & Works	7		7,167,610.71	
36,154.40	Other Schemes and Studies			1,475,906.15	8,643,516.86
	Non Grant Eligible Works				
193,309.77	Improvement Works	8		137,313.27	137,313.27
	PWLB - Loan repayments				
	St. Germans Pumping Station Replacement	9a			
343,612.63	Principal			359,958.63	
344,628.91	Interest			328,282.91	688,241.54
	Office/Depot relocation	9b			
780,970.97	Principal			-	
29,632.99	Interest			-	-
295,750.00	Transfer to Property Realisation Fund				-
31,298.88	Deficit on Navigation Account (Waterways Management)				41,662.39
3,960,016.89	Balance In Hand on 31st March 2025				2,943,051.37
10,807,637.26					**16,393,273.33**

INCOME

2023/2024		Note		2024/2025
£			£	£
4,425,441.35	Balance brought forward 1st April 2024			3,960,016.89
	Rate Income (33.00p in the £) inclusive			
3,145,937.74	of penalty and costs	10/11		3,399,512.06
20,812.58	Rent Income			25,701.58
3,429.61	Annual Contributions			978.95
71,690.12	Interest on Deposit Accounts etc			93,661.83
	Receipts in respect of work undertaken			
	for other authorities etc:-			
111,982.00	Consulting Fees		278,227.76	
64,895.32	Mechanical and Electrical Services		88,541.00	
262,715.45	Internal Drainage Boards Administration etc		314,780.54	
730.00	Legal Fees		-	681,549.30
424,361.97	Contribution for Pumping Highland Water (Maintenance)			779,626.05
-	Storm Recovery Grant (IDB Fund)			401,113.60
-	Contributions - Environmental Risk Management	12		-
18,002.50	Environmental Officer Contributions			29,753.25
63,316.48	Insurance Claim Receipts			10,523.68
7,452.65	Surplus on Disposal of Assets			15,603.85
295,750.00	Sale of Property	13		-
	Receipts in respect of overhead expenditure in connection			
	with the Commissioners' work for other Authorities etc.		393,299.32	
40,710.04	Less: Works Equipment, Depot Telephone, Insurances etc.		317,208.97	76,090.35
	Grant Eligible Capital Schemes			
1,027,522.43	Grant Due on Schemes and Studies	14		6,850,213.73
	Non Grant Eligible Works			
40,422.69	Future Works Account Funding			24,316.89
782,464.33	Property Realisation Fund			44,611.32
-	Write back of old provisions			-
10,807,637.26				**16,393,273.33**

BALANCE SHEET

2023/2024				2024/2025
£				£
	FIXED ASSETS			
517,625.00	Freehold Land			517,625.00
2,168,855.50	Office/Depot			2,322,725.56
190,060.00	Operational Buildings			208,341.32
8,247,077.00	Pumping Stations			8,154,719.46
87,150.00	Investment Property			87,150.00
36,500.00	Office Equipmemt (Valuation)			40,000.00
2,644.50	Plant & Vehicles (Navigation)			38,180.11
651,934.25	Plant and Vehicles			1,270,063.84
11,901,846.25				12,638,805.29
	CURRENT ASSETS			
295,834.51	Stocks and Work in Progress		268,038.02	
753,044.65	Debtors and Prepayments	15	870,615.12	
6,227,026.09	Bank and Cash Balances	16	5,663,641.07	
20.00	Investments		20.00	
7,275,925.25			6,802,314.21	
	CURRENT LIABILITIES			
2,227,606.16	Creditors and Accruals		2,933,033.26	
7,059,021.56	Public Works Loan - (St. Germans)	9b	6,699,062.93	
9,286,627.72			9,632,096.19	
(2,010,702.47)	**NET CURRENT ASSETS/LIABILITIES**			(2,829,781.98)
9,891,143.78	**NET ASSETS**			**9,809,023.31**
	FUNDS AND RESERVES			
1,897,451.25	Capital Provisions - Asset Revaluation			1,897,451.25
1,763,052.86	Capital Provisions - General Fund Revaluation			2,660,186.60
596,502.19	Capital Provisions - Revaluation Reserve			596,502.19
67,164.59	Development Contribution Account			102,490.22
42,599.73	Channel Maintenance Future Works Account (note 18)			43,607.27
18,146.23	Discharge Consents A1(M) Account			18,575.41
782,346.27	Commuted sum - (Cardea)			776,686.25
202,008.20	Sale of Land & Buildings/Property Fund	14		162,174.63
3,960,016.89	Revenue Account			2,943,051.37
140,718.90	Navigation Account			170,552.36
421,136.67	Revenue Future Works Account	18		437,745.76
9,891,143.78				**9,809,023.31**

A Wool
Financial Officer

NAVIGATION ACCOUNT

(Wisbech Canal Act 1794)
(Nene Navigation Act, 1753 and Middle Level Acts, 1844 and 1862)
Requirements to keep separate accounts regarding the above repealed with the Middle Level Act 2018

(Middle Level Navigation Act 2018)

EXPENDITURE		£	INCOME	£
Fees:			Balance in hand on 1st April 2024	140,718.90
Registration/Licence collection		391.67		
			Interest	3,328.18
Waterways management		62,263.24		
			Registration/licence fees	200,478.35
Link Route			Temporary visitor passes	2,412.07
Installation of facilities		23,782.00	PaddleUK	2,371.30
			Sale of lock handles and keys	656.69
PaddleUK			Services for Environment Agency	487.00
Installation of facilities		2,203.61		
Works:			Works:	
Operation/maintenance of locks		67,592.67	Operation/maintenance of locks	67,592.67
Maintenance of channels		163,175.45	Maintenance of channels	163,175.45
Improvement works:			Improvement works:	
Structures		132,922.00	Structures	-
Watercourses		-	Watercourses	-
Professional fees/Administration			Professional fees/Administration	
Professional fees		-	Professional fees	-
Administration		29,095.21	Administration	29,095.21
In accordance with Middle Level Act 2018 - 25% of income for			Deficit on Operations	41,662.39
Link Route Funding at 1st April 2024	137,390.48			
Installation of facilities	50,119.59			
Less: Spent in year	(23,782.00)			
Interest to Fund	3,249.46	166,977.53		
General Balance at 1st April 2024	828.42			
Interest to Balances	19.59	848.01		
PaddleUK at 1st April 2024	2,500.00			
Contribution Received	2,371.30			
Less: Spent in year	(2,203.61)			
Interest to Fund	59.13	2,726.82		
		651,978.21		651,978.21

BALANCE SHEET - NAVIGATION

CAPITAL SECTION

Liabilities		Assets	
Capital Loan (Middle Level)	40,169.24	Plant & Vehicles	40,169.24

REVENUE SECTION

General Balances	848.01	Bank & Cash Balances	170,552.36
Link Route Funding	166,977.53	*(Held Within MLC Banking Accounts)*	
PaddleUK Funding	2,726.82		
	170,552.36		170,552.36

ADVENTURERS' ACCOUNT

(Middle Level Act 1862 - Section 16)

EXPENDITURE

	£
Rates and other outgoings on properties and structures	2,945.88
Balance in Hand on 31st March, 2025	695.54
	3,641.42

INCOME

	£
Balance in Hand on 1st April, 2024	695.54
Rent due: Fisheries	2,945.88
	3,641.42

Annual value of chargeable hereditaments in the Middle Level Area

	31st March 2025 £
Agricultural Land and Buildings	6,672,332
Values on which Special Levies are issued	3,617,935
Total Effective Annual Value	10,290,267

MIDDLE LEVEL COMMISSIONERS

Notes to the accounts for year ended 31st March 2025

Note 1

Salaries, Superannuation and National Insurance

2023/2024		2024/2025
£		£
1,004,385.18	Salaries	1,120,993.83
14,936.55	Travelling Expenses	11,583.24
111,307.27	National Insurance Contributions	147,094.50
144,906.98	Pension Contributions	185,151.72
1,275,535.98		1,464,823.29

The figures as shown are the gross employment costs of the officers and staff of the Commissioners. Employment costs for pumping station attendants, lock keepers, works foreman are shown within their relative individual cost centre within the accounts. The total employment costs as detailed in the Commissioners staff payroll is:

2023/2024		2024/2025
£		£
1,486,834.20	Salaries and Wages	1,734,208.73
15,203.30	Travelling Expenses	16,587.93
-	Redundancy Costs	-
161,145.94	National Insurance Contributions	191,306.33
208,630.06	Pension Contributions	211,705.57
1,871,813.50		2,153,808.56

Note 2

Printing, Stationery and Office Equipment

2023/2024		2024/2025
£		£
	Expenditure includes:	
10,000.00	IT Replacement Budget	10,000.00

Note 3

Other Administrative Expenditure

2023/2024		2024/2025
£		£
	Expenditure includes:	
138.00	Professional Fees (Search Fees/Valuations)	102.00
4,673.65	Professional Fees (Ratepayer Challenge)	138.00
-	Professional Fees (Land Registration)	23.00
-	Professional Fees (IDB Reform)	10,000.00
-	Professional Fees (Withdrawal of MLRMS Finance)	18,388.00
17,376.05	Consultancy fFes (Engineering Staffing)	80,732.39
-	Provision for Unpaid Rates	50,000.00
22,500.00	Provision for Internal and External Audit Fees	23,500.00
44,687.70		182,883.39

Note 4

Environmental Risk Management Works

2023/2024		2024/2025
£		£
	Expenditure includes:	
4,616.17	Biodiversity Action Plan	-
31.60	Mink Control Project	-
716.66	St Germans Eel Pass	40,000.00
30,268.30	Badger Sett Mitigation Works	-
-	Badget Netting	2,541.87
-	Badger Licence	3,100.00
-	Water Vole Displacement	538.93
35,632.73		46,180.80

MIDDLE LEVEL COMMISSIONERS

Notes to the accounts for year ended 31st March 2025

2023/2024		2024/2025
£	***Note 5***	£
	Environment Agency - Precept	
	The Environment Agency Precept raised against the drainage authorities within the Middle Level Area has previously been paid by The Middle Level Commissioners (2008 - £300,700). From 2008/09 the Precept has been levied to, and paid by the individual authorities. Following this change, an agreement was reached with Upwell IDB that the Commissioners would make a contribution to them, based on the area which does not drain directly to the Middle Level catchment.	
£		£
2,045.07	Environment Agency - Precept	2,106.42
15,905.00	Contribution to Upwell IDB	16,382.00
17,950.07		18,488.42
	Note 6	
	Deficit on Plant & Vehicles Account	
£	Annual Depreciation on plant and vehicles is shown through this	£
150,075.16	Annual Depreciation	177,609.53
	Note 7	
£	**Grant Eligible Capital Schemes**	£
	Expenditure incurred during the year:	
22,541.40	Horsey Toll LAPSIP grant	148,921.74
991,368.03	Middle Level River Management Scheme (MLRMS) *	7,167,610.71
-	Middle Level River Management Scheme - Grant Not Received *	(1,793,303.13)
-	St. Germans Radiator Repair (IDB Fund)	50,000.00
-	Bevills Leam Electrical Improvements (IDB Fund)	30,228.00
-	St. Germans Resilience (IDB Fund)	300,876.21
-	Operational Depot Resilience (IDB Fund)	145,450.00
-	Mobile Pumps (IDB Fund)	539,334.20
-	Bevills Leam Pumping Station (IDB Fund)	254,596.00
13,613.00	Alternative Upstream Storage Study	6,500.00
1,027,522.43		6,850,213.73

* We were notified in February 2025 that our Middle Level Main Drain desilting works are now not considered as eligible for capital grant. The decision, unless reversed, means the works will need to be funded from the Commissioners' reserves which are in place to cater for wetter than average years and urgent repairs. We are in dispute with the Environment Agency in respect of its decision and have filed judicial review proceedings with the court.

2023/2024		2024/2025
	Note 8	
£	**Non Grant Eligible Works**	£
	Expenditure incurred during the year:	
15,367.50	Woodwalton Fen storage reservoir inspections and works	71,421.25
112,083.53	Catchwater Revetment	-
7,497.48	Great Drove Culvert (Tin Dump)	-
32,925.21	Attenuation Lagood Maintenance (Cardea, Whittlesey)	24,163.49
13,222.85	St Germans P/S Impellor Inspection	-
10,190.00	St Germans P/S CCTV Improvements	-
2,023.20	St Germns P/S Fuel Monitoring	-
-	Telemetry Improvements	153.40
-	Operational Depot Resilience	6,319.38
-	Bevills Leam Pumping Station	8,770.99
-	MLRMS - Staff Time and Professional Fees	26,484.76
193,309.77		137,313.27

MIDDLE LEVEL COMMISSIONERS

Notes to the accounts for year ended 31st March 2025

Note 9a

Public Works Loan Board - Loan Repayments

These costs relate to the loan repayments to the Public Works Loan Board for loan drawdowns for the St. Germans pumping station replacement scheme.

Currently, £11,000,000.00 has been drawn, repayable over 30 years.

Loan 1 : £2,500,000.00 - March 2007	(Interest rate - 4.80%)
Loan 2 : £2,500,000.00 - November 2007	(Interest rate - 4.70%)
Loan 3 : £2,000,000.00 - April 2008	(Interest rate - 4.78%)
Loan 4 : £2,000,000.00 - May 2009	(Interest rate - 4.35%)
Loan 5 : £1,000,000.00 - December 2009	(Interest rate - 4.39%)
Loan 6 : £1,000,000.00 - February 2011	(Interest rate - 5.36%)

The annual repayments for the St Germans pumping station replacement scheme loans are:

Loan 1 :	£	158,101.10
Loan 2 :	£	156,282.94
Loan 3 :	£	126,189.34
Loan 4 :	£	119,998.80
Loan 5 :	£	60,284.16
Loan 6 :	£	67,385.20
Total :	£	688,241.54

Public Works Loan Board - Loan Repayments

During the previous year the Commissioners repaid the outstanding balance on the loan in full from the office/depot relocation fund.

2023/2024		2024/2025
	Note 9b	
£	**Public Works Loan Board - Loan Repayments**	£
	The balances outstanding as shown at 31st March are:	
7,059,021.56	St Germans Pumping Station Replacement Scheme	6,699,062.93
-	Office/Depot relocation	-
£	***Note 10***	£
	Drainage Rates and Special Levies issued by the Commissioners	
2,036,698.78	Drainage Rates issued	2,201,780.00
15,953.70	Penalties and costs raised	9,470.23
1,094,133.00	Special Levies	1,191,010.00
(847.74)	Irrecoverables	(2,748.17)
3,145,937.74		**3,399,512.06**

MIDDLE LEVEL COMMISSIONERS

Notes to the accounts for year ended 31st March 2025

Note 11

2023/2024 £	Special Levies issued by the Commissioners	2024/2025 £
603,637.00	Fenland District Council	656,294.00
247,449.00	Huntingdonshire District Council	269,191.00
243,047.00	Borough Council of King's Lynn and West Norfolk	265,525.00
1,094,133.00		**1,191,010.00**

Note 12

2023/2024 £	Contributions - Environmental Risk Management Projects	2024/2025 £
-	Inspection/survey of sites prior to works	-
-	Prevention of floating pennywort project	-

Note 13

Sale of Property

Proceeds from sales are to be held in a separate account, to be used for future capital investment.

£		£
300,000.00	18 Sluice Road, Wiggenhall St Germans	-
(4,250.00)	Less fees	-
295,750.00		-

Note 14

£	Grants due on schemes and studies	£
22,541.40	Horsey Toll LAPSIP grant	148,921.74
991,368.03	MLRMS - Development & Works	5,374,307.58
13,613.00	Alternative Upstream Storage Study	6,500.00
-	St. Germans Radiator Repair (IDB Fund)	50,000.00
-	Bevills Leam Electrical Improvements (IDB Fund)	30,228.00
-	St. Germans Resilience (IDB Fund)	300,876.21
-	Operational Depot Resilience (IDB Fund)	145,450.00
-	Mobile Pumps (IDB Fund)	539,334.20
-	Bevills Leam Pumping Station (IDB Fund)	254,596.00
1,027,522.43		6,850,213.73

Note 15

Ratepayers Account - Arrears

The Commissioners' policy for dealing with the remaining balances/ queries will be carried out, and it has not been considered necessary to make provision for irrecoverables against the Ratepayers Account. as at 31st March 2025

£		£
121,570.57	Balance outstanding as at 31st March	155,350.44

Note 16

Accountant's Account

£		£
6,008,371.04	The Commissioners balance on the main accounts held at Barclays Bank PLC as at 31st March 2025 is:	5,445,061.23

£	Balances are held in:	£
502,021.20	Current Account 1	501,382.73
15,000.00	Current Account 2	15,000.00
898,172.95	Business Premium Account 1	2,265,362.34
93,176.89	Business Premium Account 2	2,663,316.16
4,500,000.00	Treasury Deposits (4 separate deposits)	-
6,008,371.04		5,445,061.23

MIDDLE LEVEL COMMISSIONERS

Notes to the accounts for year ended 31st March 2025

Note 17

Channel Maintenance Future Works Account

This account is for contributions received by the Commissioners towards the increased cost of maintenance works on specific channel sections due to developments etc. Interest has been accrued on balances.

Note 18

Revenue - Future Works Account

From 31st March 2015, The Board approved for funds raised through rating for specific works to be shown seperately within the accounts. Funding has been raised for:

2023/2024		2024/2025
£		£
6,785.04	Telemetry Improvements	6,792.11
16,842.44	I.T. Replacements	7,042.87
25,510.20	Publicity	13,113.55
112,774.92	MLRMS Scheme Development	115,442.19
157,641.97	Great Drove Culvert Improvements	161,370.40
101,582.10	Marmont Priory Lock Replacement	103,984.64
-	Reservoir Consulting Fund	30,000.00
421,136.67		437,745.76

2023/2024		2024/2025
	Telemetry Fund	
6,679.37	*Opening balance*	*6,785.04*
105.67	*Interest*	*160.47*
-	*Expenditure in year*	(153.40)
6,785.04		*6,792.11*
	IT Replacement Fund	
30,768.98	*Opening balance*	16,842.44
10,000.00	*Funds raised (office equipment)*	10,000.00
486.80	*Interest*	398.48
(24,413.34)	*Expenditure in year*	(20,198.05)
16,842.44		7,042.87
	Publicity Budget	
23,144.04	*Opening balance*	25,510.20
2,000.00	*Funds raised (other administration)*	2,000.00
366.16	*Interest*	603.35
-	*Transfer to Reservoir Consulting Fund*	(15,000.00)
25,510.20		13,113.55
	MLRMS Scheme Development	
111,018.49	*Opening balance*	112,774.92
1,756.43	*Interest*	2,667.27
112,774.92		115,442.19
	Great Drove Culvert Improvements	
162,567.46	*Opening balance*	157,641.97
2,571.99	*Interest*	3,728.43
(7,497.48)	*Expenditure in year*	-
157,641.97		161,370.40

MIDDLE LEVEL COMMISSIONERS

Notes to the accounts for year ended 31st March 2025

2023/2024		2024/2025
	Marmont Priory Lock Gate Replacement	
100,000.00	*Opening balance*	101,582.10
-	*Funds raised*	-
1,582.10	*Interest*	2,402.54
-	*Expenditure in year*	-
101,582.10		103,984.64
	Reservoir Consulting Fund	
-	*Opening balance*	-
-	*Funds raised (improvement schemes)*	15,000.00
-	*Transfer from Publicity Budget Fund*	15,000.00
-	*Interest*	-
-	*Expenditure in year*	-
-		30,000.00

Note 19

The Commissioners pay an employer's contribution (21.50% in 2024-2025) on employee's reckonable pensionable pay into the Cambridgeshire County Council Superannuation Fund. The cost of Commissioners contributions are charged as part of employee costs to the services where current employees work.
The Annual Report of the Cambridgeshire County Council's Superannuation Fund is available from the Governance pages on the Cambridgeshire County Council website http://pensions.cambridgeshire.gov.uk or from the Middle Level Offices.

Note 20 - Declaration Of Interest - Third Party Transactions

The Middle Level Commissioners are appointed as Clerk to a number of other drainage authorities, and also act in the capacity of consulting engineers to these bodies.
The Commissioners also carry out engineering consultancy work for other bodies if requested, but are not formally appointed as consultants to these bodies.
The drainage authorities to which the Commissioners are appointed as clerk are:

Benwick Internal Drainage Board
Bluntisham Internal Drainage Board
Churchfield & Plawfield Internal Drainage Board
Conington & Holme Internal Drainage Board
Curf & Wimblington Combined Internal Drainage Board
Euximoor Internal Drainage Board
Haddenham Level Drainage Commissioners
Hundred Foot Washes Internal Drainage Board
Hundred of Wisbech Internal Drainage Board
Manea & Welney District Drainage Commissioners
March East Internal Drainage Board
March Fifth District Drainage Commissioners
March Sixth District Drainage Commissioners
March Third District Drainage Commissioners
March West & White Fen Internal Drainage Board
Needham & Laddus Internal Drainage Board
Nightlayers Internal Drainage Board
Nordelph Internal Drainage Board
Over & Willingham Internal Drainage Board
Ramsey First (Hollow) Internal Drainage Board
Ramsey Fourth (Middlemoor) Internal Drainage Board
Ramsey Upwood & Gt Raveley Internal Drainage Board
Ransonmoor District Drainage Commissioners
Sawtry Internal Drainage Board
Sutton & Mepal Internal Drainage Board
Swavesey Internal Drainage Board
Upwell Internal Drainage Board
Waldersey Internal Drainage Board
Warboys Somersham & Pidley Internal Drainage Board

MIDDLE LEVEL COMMISSIONERS

ASSETS (31st MARCH 2025)
(Revaluation previously undertaken - 31st March 1989)

also see LEDGER SHEET 124 - 31st MARCH 1948

		Value at 31st March 2024	Additions in year	Revaluation	Depreciation in year	Disposal in year Proceeds of sale	Disposal in year Write-off	Value at 31st March 2025
FREEHOLD LAND AND BUILDINGS		£						£
FORTY FT RIVER -	Lots 41-44 - Grazing rights on North Bank (47a3r5p)	10						10
	Lot 45 - Grazing rights on South Bank from Horseway Bridge including a strip on North side (19a2r11p)	200						200
	Lots 46 and 47 Puddock Drove from 40ft River to end of Drove near Warboys Hardlands	5						5
SIXTEEN FT RIVER -	Grazing rights on East Bank and Drove in Chatteris, Wimblington and Upwell	10						10
MAIN DRAIN -	South East side - Lots 70-85 (130a1r1p)							
MAIN DRAIN -	North West side - Lots 54-69 (127a1r1p)	500,000						500,000
LAND AT SALTERS LODE		12,000						12,000
LAND PURCHASED AT MARMONT PRIORY SLUICE		400						400
LAND PURCHASED AT GREAT DROVE, YAXLEY - (Tin Dump)		5,000						5,000
(Note (SAY) 50 acres GRASS - Balance ARABLE)								
	Carried forward	**517,625**	**-**	**-**	**-**	**-**	**-**	**517,625**

	Value at 31st March 2024	Additions in year	Revaluation	Depreciation in year	Proceeds of sale	Write-off	Value at 31st March 2025
OFFICE - DEPOT							
LAND AT WHITTLESEY ROAD	58,000						58,000
BUILDING	1,986,109	103,643		55,169			2,034,583
SOLAR PANELS - OFFICE	12,745			1,418			11,327
STANDBY GENERATOR - OFFICE	12,002			1,333			10,669
MACHINERY STORE - DEPOT	20,000			1,000			19,000
TEMPORARY OFFICES - (Bank Raising)	80,000			20,000			60,000
SOLAR PANELS - DEPOT		129,147					129,147
	2,168,856	**232,790**	**-**	**78,920**	**-**	**-**	**2,322,726**
OPERATIONAL BUILDINGS							
Cottage at St Germans (J VAN-DYKE, 31 SLUICE ROAD)	43,420	25,591		1,670.00			67,341
STANGROUND NEW SLUICE HOUSE AND GARAGE	56,940			2,190.00			54,750
SALTERS LODE COTTAGE	89,700			3,450.00			86,250
	190,060	**25,591**	**-**	**7,310**	**-**	**-**	**208,341**
PUMPING STATIONS							
BEVILLS LEAM PUMPING STATION	1			-			1
St GERMANS PUMPING STATION							
Building - (50 Year Straight Line)	7,029,904	13,400		130,814	-		6,912,490
Pump - (30 Year Straight Line)	1,217,171			135,676	-		1,081,495
Controls - (15 Year Straight Line)	1			-	-		1
Solar Panels		160,732					160,732
							-
	8,247,077	**174,132**	**-**	**266,490**	**-**	**-**	**8,154,719**

	Value at 31st March 2024	Additions in year	Revaluation	Depreciation in year	Proceeds of sale	Write-off	Value at 31st March 2025
INVESTMENT PROPERTY							
33 SLUICE ROAD, St GERMANS (Former engineer's house)	87,150						87,150
	87,150	**-**	**-**	**-**	**-**	**-**	**87,150**
OFFICE EQUIPMENT							
OFFICE EQUIPMENT	**36,500**		**3,500**	**-**			**40,000**

Middle Level Commissioners

Plant & Vehicles - 2024/2025

Asset	Date of Purchase	Purchase £	Depn Period	Annual Depn	Value at 31.03.2024	Additions	Disposals	Depreciation in year	Value at 31.03.2025
J.C.B - AE72 AZJ	Nov-22	94,675	8 years	11,834	77,909	-		11,834	66,075
Fork lift truck		3,000		-	1	-		-	1
BIC Boat	Jan-21	600	10 years	60	410	-		60	350
Conver weed boat '20	August '20	81,900	10 years	8,190	52,553	-		8,190	44,363
Ford New Holland '21 - AE22 EEM	Jul-21	119,829	10 years	11,983	87,874	-		11,983	75,891
Conver weed boat 2019	2019	87,565	10 years	8,757	43,785	-		8,756	35,029
Hemos weed boat '05	2005	40,135	10 years	2,300	9,776	-		2,300	7,476
Hemos weed boat '08	March. 08	38,326	10 years	3,833	1	-		-	1
Top mower	2006/2007	5,300	6 years	883	1	-		-	1
Spearhead mower -	Apr-20	221,000	8 years	27,625	112,802	-		27,625	85,177
Hemos weed boat	May-15	70,714	10 years	7,071	8,251	-		7,071	1,180
Flat bed trailer	July '24	5,250	10 years	525	-	5,250		350	4,900
Mardhall H/D 16 Tonne trailer	31/01/2018	11,025	10 years	1,103	4,226	-		1,103	3,124
Ifor Williams trailer	Jan-21	2,740	10 years	274	1,872	-		274	1,598
Top mower		5,000	6 years	-	1	-		-	1
Marshall - H/D 14 Trailer	Aug-17	8,647	10 years	865	2,953	-		865	2,088
M F tractor - AE17 EDO	Dec. 2016	88,000	6 years	14,667	1	-		-	1
M F tractor (weights/lights)	Dec. 2017	2,137	6 years	356	1	-		-	1
Herder flail mower	Mar. 16	64,050	6 years	10,675	1	-		-	1
Paxton galvanised Trailer	2008/09	7,000	10 years	700	1	-		-	1
Front Loader	Oct-08	6,490	6 years	1,082	1	-		-	1
		0		-	-	-		-	-
Diesel Bowser	Jun-14	5,208	10 years	521	129	-		128	1
Slubbing Bucket	Jun-14	2,570	5 years	514	1	-		-	1
Muck Fork	Sep-24	2,472	4 years	-	-	2,472		309	2,163
Fuel tank	Mar-22	1,234	10 years	123	988	-		123	865
2 x chainsaws	Feb-23	1,048	3 years	349	670	-		349	321
2 x Klipo mowers	Feb-23	1,305	3 years	435	834	-		435	399
Timemaster mower	Feb-23	1,199	3 years	400	766	-		400	366
Cut of saw	Mar-23	700	3 years	233	467	-		233	234
Outboard motor	Jul-23	2,096	4 years	524	1,746	-		524	1,222
6" pump	Sep-23	4,583	4 years	1,146	4,010	-		1,146	2,864
Dam boards	Dec-23	9,470	4 years	2,368	8,878	-		2,368	6,511
Fork and grab attachment	Mar-24	3,389	4 years	847	3,389	-		847	2,542
Weed Grab	Aug-24	2,472	4 years	618	-	2,472		361	2,111
Top mower	Mar-22	8,500	6 years	1,416	5,668	-		1,416	4,252
Cherry Picker (2013)	Mar-13	8,500	6 years	1,417	1	-		-	1
Chipper (2016)	Aug-16	17,129	5 years	3,426	1	-		-	1
Votex Landmaster 275 mower	Jun-19	9,795	6 years	1,633	2,041	-		1,633	408
Herder Cavalier flail mower '21	Dec-21	71,500	6 years	11,917	44,687	-		11,917	32,770
Claas Tractor - AE74 BXR	Oct-24	95,300	6 years		-	95,300		6,618	88,682
KRM Atlas 5000P Flail Mower	Aug-24	22,190	6 years	-	-	22,190		2,157	20,033
Hydraulic Winch	Nov-22	15,000	6 years	2,500	11,667	-		2,500	9,167
Ford Ranger - FP20 ZXV - navigation	Aug-20	22,582	4 years	5,645	1,883	-		1,882	1
FP20 ZXV	Jukly 2022	1,781	16 months	1,335	1	-		-	1
Navigation - Dory boat	March '20	4,000	4 years	1,000	1	-		-	1
Navigation - Outboard Motor	Jul-21	2,277	4 years	569	760	-		569	191
Navigation - Waste Pump	Aug-24		4 years	13		51		7	43
Citroen Birlingo BW23 YZX	Aug. 2023	20,595	4 years	5,148	17,592	-		5,148	12,444
Citroen Birlingo BW23 YZS	Aug. 2023	20,595	4 years	5,148	17,592	-		5,148	12,444
Ford Ranger (dave) - BC23 YGY	Jul-23	39,500	4 years	9,875	32,917	-		9,875	23,042
Ford Ranger (dave) - BC23 YGY	Aug-23	2,337	4 years	584	1,948	-		584	1,364
Ford Transit (fitters) - AK16 HYH	Apr-16	19,409	4 years	4,852	1	-		-	1
Ford Ranger - EK21 XGW	Jan-23	31,491	4 years	7,873	22,306	-		7,873	14,433
Ford Ranger - EK21 XGW	Jan '23	1,940	4 years	485	1,374	-		485	889
Misubishi L200 - AU67 HSE		18,162	4 years	4,540	1	-		-	1
Ford Ranger (JC) - AE72 JZC	Oct-22	29,923	4 years	7,480	19,326	-	- 11,846	7,480	-
Mitsubishi - AE64 NSN	Sep-14	14,744	4 years	3,686	1	-		-	1
Toyota - AO64 ZNV	Feb-15	15,934	4 years	3,983	1	-		-	1
Transit Custom - AG19 KCO	Aug-19	21,390	4 years	5,347	1	-		-	1
VW Amorak (JF) - AF73 UOV	Jul-23	47,180	4 years	11,795	41,283	-		11,795	29,488
Hard-top - AF 73 UOV	Feb-24	2,985	4 years	746	2,612	-		746	1,866
Ford Ranger - EN18 HXA	Jul-18	23,563	4 years	5,981	1	-	- 1	-	-
Hard top - EN18 HXA	Jul-18	1,329	4 years	332	-	-		-	-
Peugeot Par'er 1000 - AK71 XZT	Jan-22	14,435	4 years	3,609	6,615	-		3,609	3,006
Iveco Tipper - BL12 LCZ	Aug-12	31,750	4 years	7,938	1	-		-	1
Nissan - AE66 MXJ	Oct-16	15,629	4 years	3,907	1	-		-	1
Ford Ranger - YR74 USP	Sep-24	38,978	4 years	-	-	38,978		4,872	34,106
Ford Ranger - YR74 USP - Hard Top	Aug-24	3,024	4 years			3,024		378	2,646
Ford Ranger - AK74 FXH	Nov-24	28,526	4 years			28,526		2,377	26,149
Ford Ranger - AK74 FXH - Hard Top	Oct-24	2,020	4 years	-	-	2,020		168	1,852
Ford Ranger - YK74 RLA	February 2025	40,525	4 years			40,525		844	39,681
Ford Ranger - YO74 LWC	February 2025	41,500	4 years			41,500		865	40,635
Ford Ranger - AF74 YWJ	February 2025	38,750	4 years			38,750		807	37,943
Ford Ranger - AK25 KDV	February 2025	31,049	4 years			31,049		647	30,402
Ford Ranger - AK25 KDV-Hard Top	February 2025	3,024	4 years			3,024		63	2,961
Tipper Truck - AF25 MKM	February 2025	37,375	4 years			37,375		779	36,596
Mobile Pumps	March 2025	453,881				453,881			453,881
End		2,371,224		245,038	654,579	846,387 -	11,847	180,875	1,308,244

SUMMARY

	Value at 31st March 2024	Additions in year	Revaluation	Depreciation in year	Disposal in year: Proceeds of sale	Disposal in year: Write-off	Value at 31st March 2025
FREEHOLD LAND	**517,625**	**-**	**-**	**-**	**-**	**-**	**517,625**
OFFICE - DEPOT	**2,168,856**	**232,790**	**-**	**78,920**	**-**	**-**	**2,322,726**
OPERATIONAL BUILDINGS	**190,060**	**25,591**	**-**	**7,310**	**-**	**-**	**208,341**
PUMPING STATIONS	**8,247,077**	**174,132**	**-**	**266,490**	**-**	**-**	**8,154,719**
INVESTMENT PROPERTY	**87,150**	**-**	**-**	**-**	**-**	**-**	**87,150**
OFFICE EQUIPMENT	**36,500**	-	3,500	**-**	-	-	**40,000**
	11,247,268	**432,514**	**3,500**	**352,720**	**-**	**-**	**11,330,561**
PLANT & VEHICLES	**654,579**	**846,387**	**-**	**180,875**	**11,847**	**-**	**1,308,244**
LIGHT PLANT	**-**			**-**		**-**	**-**
	11,901,846	**1,278,901**	**3,500**	**533,594**	**11,847**	**-**	**12,638,805**
					Per Accounts		**12,638,805**

Middle Level Commissioners

PUBLIC WORKS LOAN BOARD
St GERMANS PUMPING STATION REPLACEMENT - LOAN FINANCING

Estimated 2024/2025	688,242
Probable Actual 2024/2025	688,242
Estimated 2025/2026	688,242

Loans taken out:

	£	Interst rate	Half yearly repayment	Date of advance
Loan 1	2.5 million	4.80%	79,050.55	23rd March 2007
Loan 2	2.5 million	4.70%	78,141.47	23rd November 2007
Loan 3	2.0 million	4.78%	63,094.67	4th April 2008
Loan 4	2.0 million	4.35%	59,999.40	5th May 2009
Loan 5	1.0 million	4.39%	30,142.08	23rd December 2009
Loan 6	1.0 million	5.36%	33,692.60	23rd February 2011
			344,120.77	
				All loans repayable over 30 years
	Annual repayment		688,241.54	

Payments made 2023/2024

	Principal	Interest	Total
Loan 1	42,668.37	36,382.18	79,050.55
Loan 1	43,692.41	35,358.14	79,050.55
Loan 2	41,735.89	36,405.58	78,141.47
Loan 2	42,716.68	35,424.79	78,141.47
Loan 3	32,567.28	30,527.39	63,094.67
Loan 3	33,345.64	29,749.03	63,094.67
Loan 4	31,463.54	28,535.86	59,999.40
Loan 4	32,147.87	27,851.53	59,999.40
Loan 5	15,376.38	14,765.70	30,142.08
Loan 5	15,713.89	14,428.19	30,142.08
Loan 6	14,076.71	19,615.89	33,692.60
Loan 6	14,453.97	19,238.63	33,692.60
	359,958.63	328,282.91	688,241.54

Loan Balances as at 31st March 2025

		Balance reconciliation:	
Loan 1	1,429,563.46		
Loan 2	1,464,721.05		
Loan 3	1,211,383.75	Balance at 01.04.2024	7,059,021.56
Loan 4	1,248,382.34		
Loan 5	641,606.94	Repayments 2024/25	(359,958.63)
Loan 6	703,405.39		
	6,699,062.93	Balance at 31.03.2025	6,699,062.93

Provision for repayments 2025/2026

	1/2 yearly	Yearly
Loan 1	79,050.55	158,101.10
Loan 2	78,141.47	156,282.94
Loan 3	63,094.67	126,189.34
Loan 4	59,999.40	119,998.80
Loan 5	30,142.08	60,284.16
Loan 6	33,692.60	67,385.20
		0.00
		688,241.54

United Kingdom Debt Management Office

PWLB lending facility

OFFICIAL

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E pwlb@dmo.gov.uk
www.dmo.gov.uk

BALANCE OUTSTANDING AS AT 31 Mar 2025

7 April 2025

MIDDLE LEVEL COMMISSIONERS (CAMBS)

LOAN REFERENCE NUMBER	REPAYMENT DATES	LOAN TYPE	REPAYMENT METHOD	PRINCIPAL BALANCE OUTSTANDING (£)
PW493141	23 Mar - 23 Sep	FIXED	ANNUITY	£1,429,563.46
PW494088	23 Mar - 23 Sep	FIXED	ANNUITY	£1,464,721.05
PW496351	23 Mar - 23 Sep	FIXED	ANNUITY	£641,606.94
PW494569	23 Mar - 23 Sep	FIXED	ANNUITY	£1,211,383.75
PW495482	23 Mar - 23 Sep	FIXED	ANNUITY	£1,248,382.34
PW498342	23 Mar - 23 Sep	FIXED	ANNUITY	£703,405.39
			TOTAL OUTSTANDING BALANCE:	**6,699,062.93**
			TOTAL NUMBER OF LOANS:	**6**

This report reflects scheduled transactions only, as such, early or late repayments are not reflected. Please contact pwlb@dmo.gov.uk if you have any queries.

Middle Level Commissioners

Comparison of Accounts to Budget, Estimated out-turn 2024/2025

	Approved Estimates 2024/2025		Adjust. for comparison	Estimated Out-turn 2024/2025		Accounts 2024/2025	
Administration	1,771,500			1,860,691		1,849,028	
Statutory payments	6,500			6,486		6,486	
		1,778,000			1,867,177		1,855,514
Works							
St Germans P/S	703,000			663,920		664,564	
Bevills Leam P/S	189,750			196,165		192,790	
Structures	106,000			92,473		92,473	
Weed Control, banks & channels	609,000			615,843		615,303	
Conservation works	156,400			124,990		122,953	
Property	129,000			105,015		105,015	
		1,893,150			1,798,406		1,793,099
Improvement works							
Telemetry Improvements	10,000			153		153	
Bank raising - works	2,000,000			7,172,337		7,167,611	
Gt Drove culvert (Tin Dump)	10,000			-		-	
Maintenance Cardea attenuation lagoons	30,000			24,163		24,163	
Marmont Priory lock door replacement	25,000			-		-	
St Germans impellor inspection	15,000			-		-	
St Germans fuel monitoring	10,000			-		-	
Horsey Toll LAPSIP works	130,000			138,783		148,922	
Installation of moorings	50,000			-		-	
Alternative upstream storage	144,500			6,500		6,500	
Woodwalton Fen Reservoir	12,500			71,421		71,421	
Horsey Toll System Study	75,000			-		-	
Revetment/Bank Slip Repairs	100,000			-		-	
St Germans Radiator Repair	25,000			50,000		50,000	
Bevills Leam Electrical Improvements	25,000			30,228		30,228	
St Germans Depot Resilience	-			300,876		300,876	
MLC Operational Depot Resilience	-			151,769		151,769	
Mobile Pumps	-			539,334		539,334	
Bevills Leam Depot Resilience	-			263,367		263,367	
MLRMS - Staff Time and Professional Fees	-			-		26,485	
		2,662,000			8,748,931		8,780,830
Deduct Grants and Contributions							
Telemetry Improvements	-			-		153	
Bank raising - works	2,000,000			5,744,552		5,374,308	
Gt Drove culvert (Tin Dump)	10,000			-		-	
Maintenance Cardea attenuation lagoons	30,000			24,163		24,163	
Marmont Priory lock door replacement	25,000			-		-	
Horsey Toll LAPSIP works	205,000			138,783		148,922	
Installation of moorings	50,000			-		-	
Alternative upstream storage	144,500			6,483		6,500	
St Germans Radiator Repair	-			50,000		50,000	
Bevills Leam Electrical Improvements	-			30,228		30,228	
St Germans Depot Resilience	-			300,876		300,876	
MLC Operational Depot Resilience	-			151,769		145,450	
Mobile Pumps	-			539,334		539,334	
Bevills Leam Depot Resilience	-			263,367		254,596	
		2,464,500			7,249,555		6,874,531
Plant & Vehicles		65,000			158,588		151,746
Precept - Environment Agency		18,490			18,488		18,488
Receipts							
Highland water		765,000			779,626		779,626
Storm Recovery Grant		-			401,114		401,114
Fees, admin etc.							
Consultancy		203,500			330,967		366,769
IDB admin.		270,000			321,481		314,781
Balances		(78,500)			(44,611)		(44,611)
		395,000			607,837		636,937.98
Income from rents, bank interest etc.		95,583			120,340		120,342
Insurance Claims		-			-		10,524
Write back of old provisions		-			-		-

Middle Level Commissioners

Comparison of Accounts to Budget, Estimated out-turn 2024/2025

SUMMARY	Approved Estimates 2024/2025	Adjust. for comparison	Estimated Out-turn 2024/2025	Accounts 2024/2025	Estimates - Accounts plus/minus
Administration	1,778,000		1,867,177	1,855,514	(11,663)
Works	1,893,150		1,798,406	1,793,099	(5,307)
Improvement Works	2,662,000		8,748,931	8,780,830	31,899
Plant & Vehicles	65,000		158,588	151,746	(6,842)
Environment Agency Precept	18,490		18,488	18,488	-
Loan Repayments					
St. Germans pumping station replacement	688,242		688,242	688,242	-
Replacement of 2023/2024 Balance Reduction	180,000		-	-	
	7,284,882		13,279,832	13,287,919	8,087
Less Income					
Highland Water (maintenance)	765,000		779,626	779,626	-
Storm Recovery Grant	-		401,114	401,114	
Grants and contributions	2,464,500		7,249,555	6,874,531	(375,024)
Fees, admin. Etc	473,500		652,448	681,549	29,101
Rents, bank interest etc.	95,583		120,340	120,342	2
Insurance Claims	-		-	10,524	
Write back of old provisions					
Contribution from Navigation	15,000		(39,975)	(40,855)	(880)
Use of balances	78,500		44,611	44,611	-
Net amount to be met from rates and S. Levy	3,392,799		4,072,113	4,416,478	344,365
Rates raised	33.00p		33.00p	33.00p	
General Fund					
Opening Balance	3,960,017		3,960,017	3,960,017	3,280,703
Prior year adjustment (St Germans stocks)					
Rates raise	3,392,799		3,392,799	3,399,512	6,713
Net Expenditure	3,392,799		4,072,113	4,416,478	344,365
Transfer to General Balances	180,000		-	-	-
Closing balance	**4,140,017**		**3,280,703**	**2,943,051**	**2,943,051**

Middle Level Commissioners

Year Ended 31st March 2025

Date		2023/2024		2024/2025	
Balances B/Fwd	General Fund	5,964,213.66		5,048,299.09	
		-	5,964,213.66	-	5,048,299.09
Rates and Special Levies	Rate income	3,145,937.74		3,399,512.06	
			3,145,937.74		3,399,512.06
	Rent Income	20,812.58		25,701.58	
	Annual Contributions	3,429.61		978.95	
	Interest on Deposit Accounts	71,690.12		93,661.83	
	Interest on Investments	-		-	
	Revaluation of Investments	-		-	
	Consulting Fees	111,982.00		278,227.76	
	Mechanical & Electrical Services	64,895.32		88,541.00	
	IDB Administration	262,715.45		314,780.54	
	Legal Fees	730.00		-	
	Highland Water Administration	-		-	
	Highland Water Contribution (Maintenance)	424,361.97		779,626.05	
	Contributions Received	-		-	
	Environmental Officer Contributions	18,002.50		29,753.25	
	Insurance Claim Receipts	63,316.48		10,523.68	
	Contributions - Banks & Channels	-		-	
	Navigation - Licences/Registrattion	215,734.86		205,748.72	
	Conservation Project Contributions	-		-	
	Landing Stage Construction Contributions	-		-	
	Works Administration Surplus	40,710.04		76,090.35	
	Surplus on Plant Operations Account	42,620.28		-	
	Rechargeable Works for Other Authorities	346,585.20		325,432.32	
	Grant Aid Received	-		-	
	Revenue schemes	-		-	
	St Germans P/S	-		-	
	Storm Recovery Grant - (IDB Fund)			401,113.60	
	Proceeds of Sale - Disposal of Plant	12,960.65		27,201.00	
	Sale Proceeds - Equipment	-		250.00	
	Increase in Value of Consumable Stores	-		-	
	Development Contributions	12,701.74		33,737.10	
	Interest - Development Contributions A/C	848.24		1,588.53	
	Interest - Future Works Account	13,361.03		19,511.01	
	Interest - Discharge Consents A1(M)	282.62		429.18	
	Interest - Relocation Fund	3,797.05		4,777.75	
	Interest - Revenue Future Works	6,869.15		9,960.40	
	Interest - Navigation	1,405.90		3,328.18	
	Government Grant	1,027,522.43		6,850,213.73	
	Commuted Sum (Cardea)	-		-	
	Sale Proceeds - Buildings	300,000.00		-	
	Write Back of Old Provisions	-		-	
All Other income			3,067,335.22		9,581,176.51

Middle Level Commissioners

Year Ended 31st March 2025

			2023/2024		**2024/2025**	
Staff costs	Wages and salaries					
	Gross Payments		1,502,037.50		1,734,208.73	
	Travel		-		-	
	Wages/Salary		1,502,037.50		1,734,208.73	
	Travel		15,203.30		16,587.93	
	NIC		161,145.94		191,306.33	
	Pension		208,630.06		211,705.57	
			1,887,016.80		2,153,808.56	
	Class 1a NIC		2,589.39		3,166.83	
	Training					
	Staff		896.00		4,460.63	
	Workforce		8,058.47		18,941.36	
	Redundancy Costs		-		-	
			1,898,560.66		2,180,377.38	
	Redundancy					
				1,898,560.66		2,180,377.38
	St Germans Pumping Station Replacement					
	Principal		343,612.63		359,958.63	
	Interest		344,628.91		328,282.91	
	Office/Depot relocation					
	Principal		780,970.97		-	
	Interest		29,632.99		-	
Loan Interest/ Capital Repayments				1,498,845.50		688,241.54
	St Germans Pumping Station		1,032,476.31		664,564.34	
	Bevills Leam Pumping station		410,293.90		192,789.79	
	Maintenance of Watercourses and Other Structures		688,032.62		707,776.40	
	Property		71,420.90		105,014.98	
	Environmental Risk Management (Conservation)		78,237.69		152,706.52	
	Navigation - Maintenance of Waterways		71,350.45		58,733.02	
	Schemes and studies:					
	Grant Eligible Schemes and Studies		1,027,522.43		8,643,516.86	
	Non Grant Eligible Schemes and Studies		188,309.77		137,313.27	
	Improvements - Navigation		27,237.45		158,907.61	
	IT Budget	(Print/Stat/Equip)	(10,000.00)		-	
	Telemetry Budget	(Schemes & Studies)	-		-	
	Publicity Budget	(Other Admin)	(2,000.00)		(13,113.55)	
	Reservoir Consulting Fund				(30,000.00)	
	Improvement- Replace Marmont Priory lock door	(Schemes & Studies)	90,004.32		-	
	Improvement - Gt Drove culvert		-		-	
	Telemetry Budget		-		-	
	Publicity Budget		-		-	
	Capital Expenditure - Plant and Vehicles		164,230.16		412,703.71	
	Capital Expenditure - Land & Buildings		5,000.00		-	
	Salaries		1,193,231.54		1,494,494.10	
	Travelling Expenses		33,717.95		42,435.11	
	Printing, Stationery & Office Equipment		47,649.39		19,852.61	
	Maintenance of Offices		46,919.45		45,637.29	
	Other Administrative Expenditure		92,006.43		246,609.38	
	Depreciation of Offices and Office Equipment		-		-	
	Statutory Payments to Other Authorities		5,916.00		6,486.00	
	Environment Agency Precept		17,950.07		18,488.42	
	Deficit on Plant & Vehicles Account		-		242,632.96	
	Decrease in Value of Consumables Stores		-		-	
	Additional Security Measures at New Depot		-		-	
	Rechargeable Works for Other Authorities		346,585.20		325,432.32	
	IDB Pumping Station Telemetry Support Scheme		-		-	
	Fees - Sale of Buildings		4,250.00		-	
All Other Payments		C/Fwd		5,630,342.03		13,632,981.14

Middle Level Commissioners

Year Ended 31st March 2025

		2023/2024		2024/2025	
	B/FWD		5,630,342.03		13,632,981.14
	Wages and Salaries				
	Gross Payments	1,502,037.50		1,734,208.73	
	Travel	-			
	Wages/Salary	1,502,037.50		1,734,208.73	
	Travel	15,203.30		16,587.93	
	NIC	161,145.94		191,306.33	
	Pension	208,630.06		211,705.57	
		1,887,016.80		2,153,808.56	
	Class 1a NIC	2,589.39		3,166.83	
	Training				
	Staff	896.00		4,460.63	
	Workforce	8,058.47		18,941.36	
	Redundancy costs	-			
		1,898,560.66		2,180,377.38	
			(1,898,560.66)		(2,180,377.38)
All other payments			3,731,781.37		11,452,603.76
	General Fund	5,048,299.09		3,707,764.98	
Balances C/Fwd		-	5,048,299.09		3,707,764.98
	Accountants Account	502,021.20		501,382.73	
	Accountants Account	15,000.00		15,000.00	
	Business Premium	898,172.95		2,265,362.34	
	Business Premium	93,176.89		2,663,316.16	
	Treasury Deposits	4,500,000.00		-	
	National Savings	218,505.05		218,507.66	
Cash & Short Term Investments	Cash	150.00	6,227,026.09	72.18	5,663,641.07
	Freehold land	517,625.00		517,625.00	
	Office/Depot relocation	3,018,030.00		3,250,819.81	
	Pumping Stations	42,771,096.00		42,945,228.46	
	Operational Buildings	365,500.00		391,091.32	
	Investment Property	87,150.00		87,150.00	
	Plant & Vehicles	1,536,390.00		2,327,961.93	
	Office Equipment	36,500.00		40,000.00	
	Investments	20.00		20.00	
Term Assets			48,332,311.00		49,559,896.52
	Public Works Loan Board				
Borrowings	St Germans Pumping Station Replacement	7,059,021.56		6,699,062.93	
	Office/Depot Relocation	-		-	
			7,059,021.56		6,699,062.93

Middle Level Commissioners

Summary of bank accounts as at 31st March 2025

Accountants Account - 1			
	Per Statement	501,591.05	
Less:	O/S Cheques	(436.99)	
Plus:	O/S Lodgements	228.67	
			501,382.73
Business Premium - 1			
	Per Statement	2,265,362.34	
Less:	O/S Cheques	-	
Plus:	O/S Lodgements	-	
			2,265,362.34
Current Account 2			
	Per Statement	15,000.00	
Less:	O/S Cheques	-	
Plus:	O/S Lodgements	-	
			15,000.00
Business Premium - 2			
	Per Statement	2,663,316.16	
Less:	O/S Cheques	-	
Plus:	O/S Lodgements	-	
			2,663,316.16
National Savings account			
	Per Statement	218,507.66	
Less:	O/S Cheques	-	
Plus:	O/S Lodgements	-	
			218,507.66
Petty cash		72.18	
			72.18
			5,663,641.07
	Per Accounts		5,663,641.07

MIDDLE LEVEL COMMISSIONERS
NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2025

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations (England) 2015 (SI 2015/234)

NOTICE

1 Date of announcement **25th June 2025**

2 Each year the Board's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor it may be subject to change as a result of that review.
Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested.
For the year ended 31st March 2025 these documents will be available on reasonable notice by application to:

The Clerk,
Middle Level Offices,
85 Whittlesey Road,
March, Cambs.
PE15 0AH
01354 653232

between the hours of 9.00am and 4.00pm
Monday to Friday

Commencing on **Monday 30th June 2025**

and ending on **Friday 8th August 2025**

3 **Local Government Electors and their representatives also have:**

- The opportunity to question the appointed auditor about the accounting records; and

- The right to make an objection, which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the Board.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4 The Board's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:

PKF Littlejohn LLP (Ref: SBA Team)
15 Westferry Circus
Canary Wharf
London E14 4HD
Email: sba@pkf-l.com

5 This announcement is made by: Mr. A. Wool
Responsible Financial Officer

Middle Level Commissioners

Annual Return 2024/2025

Draft - Subject to Audit

Date	**2023/2024**	**2024/2025**
Balances	5,964,214	5,048,299
Rates and Special Levies	3,145,938	3,399,512
All other income	3,067,335	9,581,177
Staff costs	1,898,561	2,180,377
Loan interest/ capital repayments	1,498,846	688,242
All other payments	3,731,781	11,291,108
Balances c/fwd	5,048,299	3,869,261
Cash & short term investments	6,227,026	5,663,641
Fixed/Long term assets	48,295,811	49,559,897
Total Borrowings	7,059,022	6,699,063

Section 2 – Accounting Statements 2024/25 for

Middle Level Commissioners

	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	5,964,214	5,048,299	*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	3,145,938	3,399,512	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	3,067,335	9,581,177	*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	1,898,561	2,180,377	*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	1,498,846	688,242	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	3,731,781	11,291,108	*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	5,048,299	3,869,261	*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	6,227,026	5,663,641	*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	48,295,811	49,559,897	*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	7,059,022	6,699,063	*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

SIGNATURE REQUIRED

Date 17/06/2025

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Middle Level Commissioners

Annual Return 2024/2025

Reconciliation of Balances to Cash

Date	2023/2024	2024/2025
Balances and Reserves	5,048,299	3,869,261
Creditors as at 31/03/25	2,227,606	2,933,033
Public Works Loan	-	-
Stock Valuation	(295,835)	(268,038)
Sundry Debtors	(753,044)	(870,615)
Total Cash and Investments	6,227,026	5,663,641

Middle Level Commissioners

Asset Valuation - Annual Return

Valuations for Annual Return

2023/2024	**2024/2025**	**FREEHOLD LAND AND BUILDINGS**
10	10	FORTY FT RIVER - Lots 41-44 - Grazing rights on North Bank (47a3r5p)
200	200	FORTY FT RIVER - Lot 45 - Grazing rights on South Bank from Horseway Bridge including a strip on North side (19a2r11p)
5	5	FORTY FT RIVER - Lot 46 and 47 Puddock Drove from 40ft River to end of Drove near Warboys hardlands
10	10	SIXTEEN FT RIVER - Grazing Rights on East Bank and Drove in Chatteris, Wimblington and
500,000	500,000	MAIN DRAIN - South East side - Lots 70-85 (130a1r1p) and MAIN DRAIN - North West side - Lots 54-69 (127a1r1p)
12,000	12,000	LAND AT SALTERS LODE
400	400	LAND PURCHASED AT MARMONT PRIORY SLUICE
5,000	5,000	LAND PURCHASED AT GREAT DROVE, YAXLEY
517,625	**517,625**	

(Note (SAY) 50 acres GRASS - Balance ARABLE)
Carried forward
Freehold land and buildings are valued as per the management accounts

			OFFICE - DEPOT
58,000	58,000		LAND AT WHITTLESEY ROAD
1,225,000	1,225,000	*Depot*	BUILDING
-	92,873	*Depot*	BUILDING ENHANCEMENTS
1,561,815	1,561,815	*Office*	
28,215	28,215		SOLAR PANELS-OFFICES
20,000	20,000		STANDBY GENERATOR
25,000	25,000		DEPOT MACHINERY STORE
100,000	100,000		TEMPORARY OFFICES
-	129,147		SOLAR PANELS-DEPOT
-	10,770		DEPOT - CONCRETE SLAB
-			
3,018,030	**3,250,820**		
			The office/depot is valued at original costs.
			OPERATIONAL BUILDINGS
83,500	109,091		Cottage at St Germans (J VAN-DYKE, 31 SLUICE ROAD)
109,500	109,500		STANGROUND NEW SLUICE HOUSE AND GARAGE
172,500	172,500		SALTERS LODE COTTAGE
365,500	**391,091**		Operational buildings are valued in accordance with the valuations agreed with the Internal auditor, which has been used for the completion of the financial accounts.
			PUMPING STATIONS
4,598,596	4,598,596		BEVILLS LEAM PUMPING STATION
3,700	3,700		Standby power generator
4,602,296	4,602,296		
			St GERMANS PUMPING STATION
25,038,797	25,038,797		Building (50 year straight line)
8,150,081	8,150,081		Pump (30 year straight line)
4,979,922	4,979,922		Controls (15 year straight line)
	160,732		Solar Panels
-	13,400		Building Improvements
42,771,096	**42,945,228**		

Bevills leam pumping station has been valued in accordance with the valuations agreed with the Internal auditor, which has been used for the completion of the financial accounts. The addition of the standby power generator since the valuation has been added.

St Germans pumping station has been valued at original costs (gross).

INVESTMENT PROPERTY

87,150	87,150	33 SLUICE ROAD, St GERMANS (Former engineer's house)
87,150	**87,150**	

Operational buildings are valued in accordance with the valuations agreed with the Internal auditor, which has been used for the completion of the financial accounts.

OFFICE EQUIPMENT

-	-	OFFICE EQUIPMENT

For the purposes of the annual return, as all individual items are below the De minimis limit, no value has been included.

PLANT AND VEHICLES

94,675	94,675	J.C.B
3,000	3,000	Fork lift truck
600	600	BIC boat
81,900	81,900	Conver weed boat
119,829	119,829	Ford New Holland - AE22 EEM
51,635	51,635	Hemos weed boat '05
38,326	38,326	Hemos weed boat '08
87,565	87,565	Conver weed boat
5,300	5,300	Top mower
221,000	221,000	Spearhead mower
70,714	70,714	Hemos weed boat
11,025	11,025	16 tonne trailer
2,740	2,740	Ifor Williams trailer
5,000	5,000	Top mower
8,647	8,647	Trailer

88,000	88,000	M F Tractor - AE17 EDO
2,137	2,137	M F Tractor - AE17 EDO (weights & lights)
64,050	64,050	Herder flail mower
7,000	7,000	Trailer
6,490	6,490	Front Loader
5,208	5,208	Diesel Bowser
2,570	2,570	slubbing bucket
1,234	1,234	Mobile fuel tank
1,048	1,048	2 x chainsaws
1,305	1,305	2 x klipo mowers
1,199	1,199	Timemaster mower
700	700	Cut-of saw
2,096	2,096	Outboard motor
4,583	4,583	6" pump
9,470	9,470	Dam boards
3,389	3,389	Fork and grab attachment
8,500	8,500	cherry picker
8,500	8,500	Top mower
17,129	17,129	Chipper (2016)
9,795	9,795	Votex landmaster mower
71,500	71,500	Herder cavalier mower
15,000	15,000	Hydraulic winch
4,000	4,000	Dory boat - (Navigation)
2,277	2,277	Outboard motor (Navigation)
22,582	22,582	Ford Ranger - FP20 ZXV
1,781	1,781	Hard-top - FP20 ZXV
20,595	20,595	Citroen Birlingo - BW23 ZYZX
20,595	20,595	Citroen Birlingo - BW23 YZS
39,500	39,500	Ford Ranger - BC23 YGY
2,337	2,337	Hard-top - BC23 YGY
19,409	19,409	Transit - AK16 HYH

31,491	31,491	Ford Ranger - EK21 XGW
1,940	1,940	Hard-top - EK21 XGW
18,162	18,162	Nissan Truck - AU67 HSE
29,923	-	Ford ranger - AE72 JZC
14,744	14,744	Mitsubishi - AE64 NSN
15,934	15,934	Toyota - AO64 NSN
21,390	21,390	Transit Custom - AK19 KCO
47,180	47,180	VW Amorak - AF67 YMC
2,985	2,985	Hard-top - AF67 YMC
23,563	-	Ford Ranger - EN18 HXA
1,329	-	Hard top - EN18 HXA
14,435	14,435	Peugeot van - AK71 XZT
31,750	31,750	Iveco Tipper - BL12 LCZ
15,629	15,629	Nissan - AE66 MXJ
	5,250	Flat bed trailer
-	2,472	Muck Fork
	2,472	Weed Grab
	51	Navigation - Waste Pump
-	38,978	Ford Ranger - YR74 USP
-	3,024	Ford Ranger - YR74 USP - Hard Top
-	28,526	Ford Ranger - AK74 FXH
-	2,020	Ford Ranger - AK74 FXH - Hard Top
-	40,525	Ford Ranger - YK74 RLA
-	41,500	Ford Ranger - YO74 LWC
-	38,750	Ford Ranger - AF74 YWJ
-	31,049	Ford Ranger - AK25 KDV
-	3,024	Ford Ranger - AK25 KDV-Hard Top
-	37,375	Tipper Truck - AF25 MKM
-	95,300	Claas Tractor - AE74 BXR
-	22,190	KRM Atlas 5000P Flail Mower
	453,881	Mobile Pumps
1,536,390	**2,327,962**	Plant and vehicles are valued at original cost, and where this is not known, at
-54,815.00		the engineers valuation of likely original cost.
846,386.93		
2,327,962		

Middle Level Commissioners

Annual Return Asset Valuation

Valuations for Annual Return			Valuations for Management Accounts	
			Value at	Value at
2023/2024	2024/2025		31st March 2024	31st March 2025
517,625	517,625	FREEHOLD LAND	517,625	517,625
3,018,030	3,250,820	OFFICE - DEPOT	2,168,856	2,322,726
365,500	391,091	OPERATIONAL BUILDINGS	190,060	208,341
42,771,096	42,945,228	PUMPING STATIONS	8,247,077	8,154,719
87,150	87,150	INVESTMENT PROPERTY	87,150	87,150
36500	40000	OFFICE EQUIPMENT	36,500	40,000
46,795,901	47,231,915		11,247,268	11,330,561
1,536,390	2,327,962	PLANT & VEHICLES	660,083	1,308,244
48,332,291	49,559,877		11,907,350	12,638,805
20	20	INVESTMENTS		
48,332,311	49,559,897			