Middle Level Commissioners

At a meeting of the Middle Level Board held at the Middle Level Offices, March on Thursday 6th November 2025

Present

J Brown (Chair)
H Whittome (Vice-Chair)
P Allpress
D Boughton
C Crofts
M Heading
Dr Langslow
Ms D Laws
A Miscandlon
Ms A Morris

Paul Burrows - Chief Executive, Nicola Oldfield - Chief Engineer, Andrew Wool – Head of Finance, Sofi Lloyd – Ecology & Environmental Services Manager and Ruth Martin – Lead Clerk (minutes) were also in attendance.

Welcome and Apologies

The Chair welcomed everyone to the meeting.

Apologies were received from: R Brown, M Latta and A Lensen

B.3887 Declarations of Interest

The Chairman reminded the Commissioners of the importance of declaring an interest in any matter included in today's agenda that involved or was likely to affect any of them. Declarations to be addressed at each point.

B.3888 Minutes of the Last Meeting and Matters Arising

The minutes of the last meeting were reviewed and agreed, and no matters arising identified.

RESOLVED

> That the minutes of the Meeting held of the Board on 30th April 2025 are recorded correctly and that they be confirmed and signed.

B.3889 CONFIDENTIAL ITEM SUBJECT TO LEGAL PRIVILIDGE

This item is excluded from under S1(2) Public Bodies (Admission to Meetings) Act 1960

B.3890 Health and Safety Focus

Referring to Page 9 of the Annual Report, the Chief Engineer advised the Board that although there is a lengthy report in the paper, she wanted to draw out more detail about the work being undertaken in order to get to grips with the cultural approach to Health and Safety within the organisation, and particularly ensuring compliance with regulations. The Chief Engineer is working with another IDB on a new ADA Guide focused on good safety guidance. The draft guide is clear setting out what Drainage Boards should be doing. The Draft Guide comes with a checklist which the Chief Engineer has reviewed the Middle Level Commissioners performance against. When she joined MLC in 2023, she calculates that MLC would have scored 30%, but with the actions that have been taken that score would now be around 70%, so by the time the guide is published we should be in a good Health and Safety position.

We also need to review our approach to CDM regulations and how we apply this to what we do. There is not much more work to do, but need to make sure there is clarity on the required roles and who is expected to fulfil these roles. We also need to review the communication to people working for us.

Business Continuity and Emergency Planning is also being reviewed. We are currently very reactive, but we need to formalise our approach in order to improve response and resilience.

Accidents and Near Misses have been detailed in the Report and the new Operations Manager (Health and Safety), Martyn Issacson, is doing a great job. He is working closely with the Workforce Operatives and is currently organising and reviewing training to ensure we are in the best position. The recently issued Tablets are providing very useful, with them being a quick way to report incidents, plant and vehicle checks, and so on.

Mr Whittome asked if the Smart Farmer App is being used. The Chief Engineer advised that it is in use and is constantly being updated. It is a paid service but cheaper than the previous Lone Worker app that was being used.

<u>B.3892 Environmental Risk Management</u>

The Ecology and Environmental Services Manager, Sofi Lloyd, gave a presentation entitled “Environmental Law and IDB Compliance”. Boards must comply with the same legislation as any other organisation, and good record keeping of their actions and activities is an essential part of mitigating the risk of prosecution. These laws are being actively enforced and IDBs, the Environment Agency and Natural England must comply with these laws and have been investigated and in some cases prosecuted when they have contravened them.

Ms Lloyd briefed the Board on Biodiversity Net Gain credits and how these could be utilised by the Commissioners. She explained the intricacies of demonstrating environmental competence, and the complexities of showing improved watercourse conditions. She advised that by focusing on providing an environmental compliance baseline, the Commissioners would be in a position to register as a Responsible Body in order to deliver and maintain BNG habitat for the next 30 years. She advised that all of the information referred to in the presentation is available on the Middle Level Commissioners website.

The Chair asked Ms Lloyd if there was a definition of a BNG unit, as credits were measured in units. Ms Lloyd advised that the units relate to a length of channel of a certain condition. The condition is determined by ecologists defining the condition of habitat lost and what it is being replaced with. The figure is to fund and manage maintenance of watercourse for 30 years. This can be the creation of a new ditch or the enhancement of an old ditch. Mr Heading added that a claim cannot be made for continuing to maintain a ditch in the same condition, but that there must be an improvement.

The Chief Executive added that the intention to register as a Responsible Body will be accompanied by the registration of our land holdings. We can then offer an opportunity to developers to host BNG providing it does not affect our core role. We are looking for different sources of income using our infrastructure. Mr Heading asked if the recording of our baseline status was to support this, and Ms Lloyd confirmed it was, and that this process is being undertaken for both Middle Level and IDB assets. She stressed that the baseline is really important, and that the management of assets for biodiversity gain doesn't always have to equate to doing less maintenance work.

Ms Lloyd added that we are currently considering options from a Middle Level perspective at present, and that we would need to consider a different approach for IDBs. Enhancements from an operational perspective are what we want to be doing anyway. The Chair asked if we could seek funding for managing invasive species, but Ms Lloyd advised that we cannot source funding for managing what are our Statutory Duties.

Mr Boughton asked if IDBs delegate their Health and Safety and Environmental responsibilities to MLC. The Chief Executive advised that the IDB and MLC are each different public bodies, independent from each other. In the UK, a public body can delegate specific health and safety tasks and functions to another body, but it cannot transfer its ultimate legal accountability or liability for ensuring that those duties are carried out safely. Therefore, the IDB will retain overall responsibility for any works they carry out. The Boards make use of the MLCs arrangements with COPE who provide Health and Safety advice to the Boards, and can seek advice from MLCs Ecologists, but the accountabilities and responsibilities still remain with the Board.

Where a Board have asked MLC to deliver specific operational services, (eg. Overseeing the maintenance programme, M&E works, ecological surveys) then MLC have responsibility to manage the Health and Safety associated with their activities and any contractors they use. However, the IDBs remain accountable for assuring themselves of MLCs competence in that regard.

Dr Langslow asked Ms Lloyd her opinion of how well IDBs are progressing with making the required cultural changes in their approach to Health and Safety. Ms Lloyd responded that this is probably the biggest challenge. There needs to be a cultural shift to get to a compliant position, helping IBDs to understand what is good for the environment is good for their pockets too. The IDBs MLC provide consulting engineer services to are further forward than those that do not have those services. Dr Langslow asked about the contractors used by the MLC, and Ms Lloyd advised that she has provided awareness training to the contractors used, and this has been provided free of charge.

Ms Lloyd was thanked by the Chair for her informative presentation.

B.3893 Strategy and Delivery

The Chief Executive referred to the 'Annual Report for the Middle Level Board – Quarters 1 & 2 2025/2026' and the '2024/2025 Annual Report', marked as Enclosures 1 and 2. He advised that it would be assumed that the documents would be taken as read and that the resolutions are all supported by the Board.

Referring to Page 30 of the first enclosure, and the section entitled Planning and Consenting, the Chief Executive advised that he had tried to demonstrate within the report the volume and complexity of the applications and enquiries dealt with by the team is on the up. Applications are increasingly squeezing on MLC and IDB drains, and there in are a significant amount of big infrastructure projects being considered, alongside major packages on consenting works. The large projects recently undertaken by Anglian Water have resulted in a significant amount of non-compliance, environmental damage and Health and Safety issues. In April it was decided to change the revised fee model, and this is starting to produce a fourfold increase in the value of fees. In the last few weeks, the Fens Reservoir works have seen Anglian Water billed £30k in consenting fees. In the background there are some schemes that may result in some significant fees, and the Chief Executive outlined some potential future sites plus some retrospective sites. This money should be invested in driving forward capital works to reduce reliance on ratepayers and GiA funding.

There are currently a few cost recovery agreements in place, which recover staff time in driving consents with developers picking up the tab but the amount of work is capped by capacity. Complicated sites tend to have these in place. The new Enforcement and Compliance Team started in June with approximately 45 cases currently in progress. They are getting some quick wins under their belt and have recovered some legacy debts, but Enforcement is uncovering further technical works that require addressing. There has been no increase in capacity in the team for 6 years and the Chief Executive is more confident that, following improvements in productivity, we have a greater workload than capacity at present. We need to change our view of developments and see them as risk management with financial opportunity. We also need to respond positively to the increased workload. We are still reliant on using consultants but are reducing this need, although recruitment to planning roles is difficult, which puts the team under stress. The solution seems to be that we need to grow our staff. Developments outside of our catchment impinging on our catchment is an increasing issue and we need the resources to deal with this.

Therefore, the Board is being asked to support the resolution pg 32.

Dr Langslow added that to support this resolution would reduce the cost of consultants whilst considering the health and wellbeing of current staff. Mr Miscandlon agreed with the Chief Executive, adding that the potential for income combined with not enough staff leads to the logical solution to increase staff, and therefore totally supports the proposal.

The Chair added that he was also onboard, as this appears a win-win situation. We need to grasp the opportunity to get this money as need to look at funding sources other than ratepayers.

A vote was taken, and the resolution was unanimously agreed.

Mr Whittome added that he thought it was important that Board understands how this pans out. He would like to see a regular review of the cost of the additional Technical Services staffing against the additional money brought in. The Chief Executive thought that the increased staffing would put us in a better position regards business as usual, although this still makes the point that the Fens Reservoir requirements will outweigh the staffing we have.

Mr Heading asked about the strategy around recruitment. The Chief Executive thought that we need to grow our own staff alongside looking for people with experience, but it will be dependent on who is in the job market. Ms Lloyd added that IDB contextual knowledge is probably more important than planning knowledge. Ms Morris asked if the Commissioners could legally pursue old claims. The Chief Executive advised that we are unable to issue retrospective consents, although we know this has happened in the past. However, this does not apply to unpaid discharge consents. Consents will be issued from the date that they are agreed so they are not considered retrospective.

Referring to pages 23/24 the Chief Executive reported that there has been some amazing delivery of works as a result of the funding available from the Storm Recovery Grants, especially recognising the work of Dave Bantoft and the M&E team, Morgan Lakey, Sofi Lloyd and Abigail Leach, and the Finance team. Although this could be seen as delivering ‘minor capital works’, a lot of work has been undertaken for a lot of Boards, with Dave Bantoft commenting that they have completed 10 years work in 2 years. This has impacted the 'day job', demonstrating we can deliver lots of work in the capacity we have but at the expense of 'business as usual'. In the last 15 years MLC have not really delivered many big capital works. The new government funding policy, summarised in the report document, looks good on face value but will be capped by Government and EA funding available.

The Chief Engineer reported that staff are currently working to complete the Middle Level System River Management Scheme (MLSRMS). One engineer is effectively managing the delivery of this, supported by the Ecology team and Jon Fenn and the Operations team. This has had a big impact as previously the scheme was overseen by a big delivery team. At the April meeting the Chief Engineer presented her draft £175m capital investment plan for next 8 years. The works included in the programme, plus Bevills Leam and St Germans Pumping Stations refurbishments, increase this to £350m over 8 years, including IDBs. The catch is that there is a funding requirement to deliver these projects. All assets need major investment with Health and Safety plus Environmental legislation being key components of delivering projects. These take time and skill to plan, secure funding, secure suppliers and ensure delivery. Planning ahead to the Main Drain, Ashline Lock, and Wood Walton Alternative Flood Storage projects, plus IDB works and the impact across Ecology, M&E and Finance, an increase in 7.5 FTE would be needed. Looking ahead to plan to deliver next year's works would require an additional 2 FTE in Technical Services, which would kick start delivery and the management of most critical parts of these works.

The Chief Executive added that this is different to Planning and Consenting, in that the staffing needs to be loaded upfront to improve certainty of grants, with a speculate to accumulate stance, but we do not have the staffing to do this. This could then roll on and combined with the additional developer fees this could self-fulfil. Mr Wool added that within the T2b submission, an element of Project Management Staff time for delivering these works had been included in the bid although the works were ultimately managed in house. Therefore, we have £400k available. The Chief Executive added that with 2 FTE we can start to gear in right direction. Because Storm Recovery Fund works were managed internally, we can offset the cost and use this to move forward with schemes.

The Chair added that this proposal is more difficult for Board to see how this would work.

The Chief Executive reported that Tom Pollendine in the Technical Services team is capable of managing simple projects, but there is enough Middle Level work to keep him busy. IDBs have assets that also need those services, but we cannot offer this as a service as we do not currently have the capacity to do so. The Chair asked if there are people available with the experience, we need but the Chief Executive thought that they were not, and that is why it is difficult to put financial detail to this. It will also trigger office accommodation issues.

Following some further discussion around methods of recruitment, Mr Crofts added that with the District Councils being disbanded, some very capable people there could be looking for opportunities.

The Chief Engineer reported that at present they have had to make some difficult decisions on what works can be delivered. The inspection of Ashline Lock that had been planned for this autumn has been delayed. It was hoped that some enabling works done could be undertaken with regard to the ecological surveys, but this has also been reprogrammed.

Mr Whittome asked if it was still planned to let this as a design and construct contract. The Chief Engineer advised that she had been looking at an EA framework with no fee requirement. If the works were carried out internally during the winter months, and if this was accompanied by a high rainfall event, we would be stuck with an unmanned lock closure and site plus a potential delay to the navigation closure. The Chief Executive added that lessons have be learned from their experience with the Marmont Priory lock works.

With no other questions in relation to the report, the Chair asked the Board to consider the resolutions on pages 24 and 25. Both resolutions were unanimously agreed.

The Chief Executive asked the Board to consider the pump refurbishments at Bevills Leam Pumping Station. Because the Storm Recovery Fund has supported the first phase and the refurbishment of Pump 1, the Board is being asked to support moving on to the refurbishment of Pumps 2 and 3 earlier than planned. Ms Morris asked for confirmation of the costs, with it being confirmed that Pump 1 refurbishment was less than the £100k budgeted, and that by working on Pumps 2 and 3 together the efficiencies would reduce the budget for these two pumps to £120k. Subsequently the resolution detailed on page 26 was agreed unanimously.

RESOLVED

That the resolutions listed in the Annual Report are supported by the Board.

A	**Adopted the company sick-pay policy outlined and acknowledge that this will be updated within the Employee Handbook.**
B	**Delegated the approval and publication of new policies to the Chief Executive. The approval to any updated Schedule of Reserved Matters and Scheme of Delegation will remain with the Middle Level Board and/or the Commissioners.**
C	**Supported the introduction of a cost recovery approach to servicing data requests with discretion for reduced or no fees where the provision is directly beneficial to the Commissioners and delegated the development and publication of such a model to the Chief Executive.**
D	**Resolved that we do not sell land at Salter's Lode Lock House at this time.**
E	**Approved in principle the use of the property fund to cover the cost of the depot mezzanine conversion and associated storage improvements and delegate the decision on delivery to the Executive Committee.**
F	**Delegated the decision on any change to 'project boat' registration to the Chief Executive, taking advise from the Navigation Advisory Committee.**
G	**Approved that we engage external expertise to assess our base case for Heritage Lottery Funding (and/or other potential funding sources) and then develop and submit bids accordingly,**
H	**Approved the recommendation regarding the Chief Executive and Chairman's role within service provision to IDBs and associated dispute and support this being included within the next update of the Commissioners' schedule of reserved matters and scheme of delegation.**
I	**Acknowledged that a permanent increase in headcount is required to develop and deliver the MLC and IDB Asset Investment Programme.**
J	**Approved the permanent recruitment of 2FTEs to Technical Services as an initial capacity boost to better gear, manage and deliver the MLC and IDB Asset Investment Programme.**
K	**Approved the use of the Public Works Loan previously agreed for Pump 1 to be reallocated to Pumps 2 and 3 for work in spring 2026 with an agreed £20k contingency.**
L	**Supported a permanent increase in headcount associated with the core technical planning and consenting workload (3 FTEs in Technical Services) along with associated administration (0.5FTE in Finance), to ensure we are maximising income generation, reducing whole-life costs on rates and levies and mitigating risks to the MLC and IDBs.**

B.3894 CONFIDENTIAL ITEM SUBJECT TO LEGAL PRIVILIDGE

This item is excluded from under S1(2) Public Bodies (Admission to Meetings) Act 1960

The Chair asked if all other resolutions could be taken as read, with the Chief Executive asking the Board to also consider the Compliance and Enforcement policy development detailed on page 10.

B.3895 Head of Finance Report

Viz:

Proudly managing water levels in the Fens since 1862

Head of Finance Report for the
Middle Level Board and Middle Level Commissioners
November 2025

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Summary of the Head of Finance Report

Governance:
The Board is reminded of the Governance requirements as detailed in the Annual governance Statement. In view of the overarching roles concerning Governance and Risk Management the Board is requested to consider their policies and procedures.

Payments can be found in Appendix 1.

IDB1
The annual reporting form to Defra (form IDB1) has once again been updated with amendments for further information required. The submission date has been accordingly extended to 31st March 2026.

The Board are asked to:

To consider the system of Internal Controls.

To consider their Risk Management Policy

The Board/Commissioners are requested to approve:

- **That the Head of Finance be authorised to write off rates over 2 years old where the occupier is unknown. (We are only able to issue a demand for the current year and/or prior year if an unknown occupier becomes known).**
- **That the Commissioners authorise the Chairman to approve entering into a Public Works Loan (up to a value of £500,000 repayable up to 30 years) should there be an emergency need to do so.**

Updates concerning Governance and Accountability, Internal Controls and Risk Management are shown at pages 7 - 8 and the Board are requested to consider these for approval.

Finance:

Highland Water Claims

The final Highland water claim was higher than that estimated at the time of the budget and was successfully submitted. When the claim was submitted, we advised the EA that the claim was subject to change due to the outstanding dispute on the River Management scheme.

However, the claim submitted has been received in full.

Grant Aided Scheme – MLRMS

The current position regarding grant availability for this scheme will be dealt with as a separate agenda item covered by the Chief Executive.

Budget Monitoring

The income/expenditure monitoring is detailed within the report and is currently forecasting a small 'underspend' against budgeted amounts. This is considered a relatively healthy position to be in ahead of winter pumping uncertainty. Further details are on pages 17 to 21.

Reserves

Following the events of 2023/2024 and the overspend against budget of £464,425 the General Reserve balance was £3,960,017.

On 31st March 2025 following the EA's withdrawal of funding for the River Management Scheme (MLRMS) a deficit of £672,770 was recorded for the year. This left the balance of the General Reserve at £3,287,247.

Assuming that the dispute with the EA is not resolved as of 31st March 2026, based on the estimates above the General Fund balance will be approximately £972,081. This is a serious concern especially with the phasing of expenditure throughout the year against the likely receipt of the rates and special levies raised being paid.

Internal Audit Report

Whitings LLP completed their internal audit (Report attached in Appendix 2) and made the following key points:

- Transfers between Bank Accounts are being recorded net in the accounting software due to time and resource constraints.
    - Additional resource required to record transactions correctly.
- The Navigation Licence Holder records are being held on an Excel spreadsheet with a risk of data being potentially deleted or overwritten.
    - Look at dedicated software or different solution to mitigate this risk.
- Several older creditors and accruals have been carried forward for multiple years.
    - Finance has reviewed and now written off balances unlikely to be paid.
- Several older debtor balances, particularly related to rates due, have been carried forward for multiple years.
    - Non rate balances have been reviewed and written off. Board approval sought to deal with rate balances.
- Minor assets and office equipment have been expensed to the Revenue Account which for the purpose of UK GAAP reporting these assets should be capitalised.
    - Valuation has been included in the accounts, however a detailed register to confirm the valuation to be produced.

Governance and Accountability for Smaller Authorities in England

As has been reported at previous meetings, the Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements was updated, with the revised 2018 edition being applied to annual returns commencing on or after 1st April 2018.

The Joint Practitioners Advisory Group (JPAG) have recently approved some amendments to the wording of Governance and accountability. The content is not greatly changed, but a minor error affecting Parish meetings has been corrected and some of the explanations in part 5 have been made clearer.

As previously reported, as part of the updated guidance, there will be additional items for the Board to review and record in the minutes, and these will be included in agenda papers as required. A copy of the updated guidance will be published on the Middle Level website for Members to review.

Risk Management

As part of the external auditors' work, the Board are required to assess risk management, which is covered on the Annual Return – Assertion 5 Section 1.

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.

Confirmation of the assertion means:

That the Board considered the financial and other risks it faces and has dealt with them properly.

In assessing this, the auditor needs to see that this assertion has been complied with:

2.68 members are ultimately responsible for risk management because risks threaten the achievement of policy objectives. As a minimum, members should, at least once a year:

- *Take steps to identify and update key risks facing the Board.*
- *Evaluate the potential consequences to the Board if an event as a risk takes place; and*
- *Decide upon appropriate measures to avoid, reduce or control risk or its consequences.*

The Commissioners have in place a risk management policy, which was last reviewed April 2024.

The current policy concerning risk management (between the review period of the policy) is:

The Commissioners have in place operational, financial and governance policies and consider all of their key risks and how to mitigate against them at each scheduled meeting, at which operational and environmental risks are discussed, based upon engineer's reports, officer reports, budgets and costings covering the short/medium longer-term issues. Budgets are prepared by the Treasurer together with officers of the Board, and the budget and annual rates charge are reviewed fully by the Executive Committee and approved by the Board. Insurances are in place that confirms the cover in place is appropriate to the business. Budgets/year end forecasts are currently reviewed at half yearly intervals by the Board, quarterly by the Executive Committee and monthly by members of staff. This is deemed to be adequate for the size of the business, and the district system is monitored on a regular basis to identify new/emerging areas of risk.

In view of the important overarching role of risks management, the Board are requested to consider if the current policy/strategy is appropriate in between carrying out more substantial, periodic formalised reviews of risk assessment/management, and meets the requirements that they are assessed by.

middle level commissioners

Governance

Risk Management Strategy 2024 - 2027

This document replaces the Commissioners' 2020 risk management documentation and outlines how the Board, sub-Committees, Members and officers/employees govern the Commissioner's risks.

Risk Management Principles

The five key principles from the UK Government's 'Orange Book' shall be used in a proportionate manner, recognising Internal Drainage Boards as small public authorities with limited resources.

A. Risk management shall be an essential part of governance and leadership, and fundamental to how the organisation is directed, managed and controlled at all levels.
B. Risk management shall be an integral part of all organisational activities to support decision-making in achieving objectives.
C. Risk management shall be collaborative and informed by the best available information and expertise.
D. Risk management processes shall be structured.
E. Risk management shall be continually improved through learning and experience.

Risk Definition

A risk is the threat that an event or action will adversely affect the Commissioners' ability to achieve their statutory responsibilities; remain viable and sustainable; deliver any wider objectives and; manage their reputation.

Risk is a function of the likelihood or probability of the event occurring versus the impact. A risk that materialises is no longer a risk, it is an issue.

Risk Categorisation

The MLC Board and its sub-Committees will consider corporate, tactical risks and strategic risks that are within its control and/or influence to address.

Tactical risks will tend to be short term time horizon risks that are specific to the Commissioners and within their control to address (i.e. it has the capacity, capability, finance, information, technology and responsibility).

Strategic risks will tend to be more generic to the IDB sector, local IDB community or catchment/landscape scale, and potentially longer term in their time horizon. These are less likely to be within the Commissioners' control to mitigate but will be within collective influence by IDBs working together with other relevant authorities and through the Association of Drainage Authorities (ADA).

Risk (and Issue) Management Choices

The following four standard categories of risk response will be considered:

Terminate (heaviest strategy) - the risk will not be allowed to occur.
Treat - the risk may occur, but its impact or likelihood will be lessened through mitigating actions.
Transfer - the ownership of the risk will be formally moved to someone else not currently the risk. manager. *The new owner may decide to terminate, treat or tolerate the risk.*
Tolerate (Lightest strategy) - the risk will be allowed to occur with little to no mitigating action.

Risk Management Approach

These are the actions and approaches the Commissioners will take to managing its risks through the period 2024-2027.

a) Receive papers and reports from MLC staff covering the topics Governance, Constitution & Membership, Finance, Environmental, Chief Exec's report, Chief Engineer's report (inc Operations, Capital Works and M&E) helping the MLC Board, Executive Committee or other governance sub-committees identify and make choices around management of corporate, tactical and strategic risks.
b) Recognising that the Commissioners have risks that are under the control of IDBs within their district, support the development and adoption of Key Health Indicators (KHIs) and Comparison Metrics across the portfolio of IDBs administered by MLC staff. This includes the adoption of KHIs by the Commissioners themselves.
c) The Chairman & Vice Chairman will actively engage with the MLC & IDB Chairs community and MLC Senior Officers to identify and mitigate generic tactical and strategic risks that impact the Middle Level catchment, the Fens and IDB sector.
d) Empower and recognise that the MLC Senior Officers and staff engage in wider relationships, partnerships and strategic projects on their behalf to help identify and mitigate generic tactical and strategic risks. This includes Fens 2100+ and the Fens Reservoir programmes.
e) Start to use language and terminology from this strategy at governance meetings within their consideration of risks.
f) Adopt formal project risk management as part of any capital works projects led by MLC staff on behalf of the Commissioners.
g) Keep under review the need, benefit and cost of developing a formal risk assessment, risk register and risk response plan. It is currently not considered a proportionate approach.

Strategy published: February 2024

Middle Level Commissioners

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

Estimated 2024/2025	688,242
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 2024/2025

	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

Loan 1	1,429,563.46	Balance reconciliation:	
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

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T 020 7862 6610
E pwlb@dmo.gov.uk
www.dmo.gov.uk

PWLB lending facility

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.

Annual Governance and Accountability Return 2024/25 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- **where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or**
- **where the higher of gross income or gross expenditure was £25,000 or less but that:**
  - **are unable to certify themselves as exempt (fee payable); or**
  - **have requested a limited assurance review (fee payable)**

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
   - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
   - **Sections 1 and 2 must** be completed and approved by the authority.
   - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2025.**
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025.** Reminder letters will incur a charge of £40 +VAT:
   - the Annual Governance and Accountability Return Sections 1 and 2, together with
   - a bank reconciliation as at 31 March 2025
   - an explanation of any significant year on year variances in the accounting statements
   - notification of the commencement date of the period for the exercise of public rights
   - Annual Internal Audit Report 2024/25

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. **It** is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements **(Section 2, page 5)**. An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including **the dates set for the period for the exercise of public rights**, been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at **31 March 2025** been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? **NB:** do not send trust accounting statements unless requested.		

Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices,

Annual Internal Audit Report 2024/25

Middle Level Commissioners

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")*			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		

	Yes	No	Not applicable
O. **(For local councils only)** Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken: 15/07/2024 14/07/2024 20/06/2025

Name of person who carried out the internal audit: WHITINGS LLP

Signature of person who carried out the internal audit: A.BEECH – WHITINGS LLP

Date: 20/06/2025

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Annual Governance and Accountability Return 2024/25 Form 3
Local Councils, Internal Drainage Boards and other Smaller Authorities

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	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:

24/06/2025

and recorded as minute reference:

B-3885

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

Chair

Clerk

WWW.MIDDLELEVEL.GOV.UK

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

BWood

Date 17/06/2025

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

24/06/2025

as recorded in minute reference:

B-3886

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

Jackie Brown.

Section 3 – External Auditor's Report and Certificate 2024/25

In respect of **Middle Level Commissioners – DB0055**

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2024/25

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

The smaller authority has not provided:

- The year end National Savings Account bank statement to support the bank reconciliation to Section 2, Box 8, as required under Auditor Guidance Note 02 for smaller authorities with income or expenditure over £2 million.

In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to weaknesses in relation to old credit and debit balances to be written off. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

3 External auditor certificate 2024/25

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature PKF Littlejohn LLP Date 26/09/2025

Middle Level Commissioners

Notice of conclusion of the audit

Annual Governance & Accountability Return for the year ended 31st March 2025

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014
Section 16 of the Accounts and Audit Regulations 2015 (SI 2015 /234)

1 The Audit of accounts for the Middle Level Commissioners
for the year ended 31st March 2025 has been completed and the accounts published.

2 The Annual Governance & Accountability Return including the auditor's certificate and opinion is available for inspection and copying by any local government elector of the area of Middle Level Commissioners

The Clerk
Middle Level Commissioners
85 Whittlesey Road
March
Cambridgeshire
PE15 0AH

between the hours of 9.00am and 4.00pm on Mondays to Fridays (excluding public holidays), when any local elector may make copies of the Annual Return.

3 Copies will be provided to any local elector on payment of £2.40 for each copy of the Annual Return

Announcement made by: P Burrows - Clerk to the Commissioners

Date of Announcement: 29th September 2025

Middle Level Commissioners

Budget Expenditure Monitoring – Reporting date: September 2025.

The current reporting structure is based on a comparison of actual expenditure to the rate budget approved by the Board at the April 2025 Board meeting. The budget was broken down and analysed by month and actual expenditure is compared against this. The budget estimates and timing for expenditure can potentially vary significantly from year to year depending on weather patterns. The month end report summaries of actual expenditure are produced as close to the month end as possible, as a result it's not always possible to capture all expenditure withing the reporting period and therefore these shorter reporting periods could show significant variances compared to the budget. On a quarterly basis a more detail summary report is produced and reviewed by the Executive committee. A detailed monthly analysis is currently produced, which is used by the engineers for monitoring current operational expenditure.

The following notes highlight variances/departures from the budget.

Administration

The likely out-turn expenditure currently indicates that overall expenditure could be in line with that of the budget allocation.

St Germans Pumping Station

Although we have received the electricity bills for the first 5 months of the year a provision of £45,000 has been made to match actuals to budget. New contract rates come into effect as of 1st October 2025 with our new supplier British Gas. However, as costs are based on usage and there is no clear pattern concerning usage, there has not been any changes to the budget forecast. However, members should be aware that if there is a significant rainfall event cost could very quickly escalate beyond the budget forecast.

Figures include £29,763 for the upgrade of the Programmable Logic Controllers replacement of the Master PLC primary and secondary control and monitoring modules which failed in April/May 2024.

It is not currently anticipated that there will be any other major variances to the remainder of the budget allocations and the out-turn figures reflect this position.

Bevill's Leam Pumping Station

Although we have received the electricity bills for the first 5 months of the year a provision of £34,000 has been made to match actuals to budget. New contract rates come into effect as of 1st October 2025 with our new supplier British Gas. However, as costs are based on usage and there is no clear pattern concerning usage, there has not been any changes to the budget forecast. However, members should be aware that if there is a significant rainfall event cost could very quickly escalate beyond the budget forecast.

Structures

Expenditure on structures for the period was:

	£
Ashline	6,789
Horseway	862
Lodes End	1,944
Marmont	34,878
Salters	17,911
Stanground	20,975
Bridges	(3,899)
	79,459

During the period additional costs associated the security at the recently refurbished Marmont lock of £31,800 were incurred.

Included in the above for Bridges is cost and Insurance claim for the damage to Mullicourt Aqueduct bridge.

Property

Expenditure includes workforce costs for health & safety works within the yard/depot.

Banks and Channels

Overall, it is currently forecast that expenditure for banks and channels could be above the budget allocation. Currently weed/grass control works are ahead of schedule, and it is not currently clear if this could result in an additional round of works. There have been several variances within the channel maintenance budget, the main areas being:

Chemical Weed Control	Budget	Out-Turn
	£	£
April to June	500	-
July to September	2,400	12,589
	2,900	12,589

Mechanical Weed Control	Budget	Out-Turn
	£	£
April to June	46,500	32,747
July to September	100,800	72,077
	147,300	104,824

Works are ahead of schedule at this point, and it remains to be seen whether additional works will be required to maintain channels.

Grass Cutting	Budget	Out-Turn
	£	£
April to June	76,100	95,536
July to September	94,175	87,711
	170,275	183,247

Works are ahead of schedule at this point, and it remains to be seen whether additional works will be required to maintain channels.

Bush Cutting	Budget	Out-Turn
	£	£
April to June	250	437
July to September	250	8,687
	500	9,124

Works are ahead of schedule at this point, and it remains to be seen whether additional works will be required to maintain channels.

Dredging/Revetment

Overall expenditure for dredging works is currently estimated to be in line with the budget forecast.

Revetment works are likely to be higher than forecasted.

Navigation Account

From 1st April 2020 a full-time navigation officer has been in post and his salary together with operational expenditure is costed directly to the Navigation account. Following from last year the collection of registration/licence fees has continued this year, with the introduction of payment by direct debit instalments.

The income and expenditure and forecast figure make-up is:

	Period to 30 Sept 2025	Forecast Oct to Mar	Year-End Forecast
	£	£	£
Income:			
Registration Fees	151,881	53,500	205,381
Less – 25% Facility Installation	(39,008)	(13,525)	(52,533)
Use of Funds	6,667	-	6,667
Day passes	7,168	600	7,768
Sale of lock-handles/keys	1,341	-	1,341
Interest	1,187	1,200	2,387
Total Income	129,236	41,775	171,011
Direct Expenditure:			
Waterways management	(29,337)	(33,244)	(62,581)
Depreciation	(5,041)	(4,850)	(5,226)
	(34,378)	(38,094)	(72,472)
Installation and refurbishment of structures:			
Installation of facilities	(6,667)	(6,000)	(12,667)
Surplus/(Deficit) on Direct Costs	88,191	(2,319)	85,872

Improvements

Forecasted out turn for improvement works has changed significantly since the time the budget was approved.

Additional funding became available through the Storm Recovery (T2B) grant and an additional £1,218,013 was allocated to MLC for Mobile Pumps. In addition, £1,980,013 was applied for and awarded to MLC and several boards that we administer for Asset Resilience, Pumps and Channels.

As a result, works which were approved to be funded by a publics work loan will now be Grant aided. These are the £200,000 for the Pump Inverters and Air Circuit Breakers Refurbishment at St Germans, £100,000 for Pump Overhaul at Bevills Leam and the £78,600 for Revetment/Bank Slip Repairs at Yards End Dyke Yaxley

£320,000 was approved for the Ashline Lock Gate replacement. However, as detailed in the Chief Engineers report further feasibility is required to ensure we get value for money in the replacement. A sum of £75,000 has been included in the forecast for the inspection phase of these works.

Plant

The current structure/policy for plant/vehicle replacements is for purchases to be posted to the balance sheet and depreciated annually through the revenue account. This annual depreciation charge needs to be recognised through the revenue account and therefore the rate budget. When this policy was started these charges were to be covered through the plant operations account and surpluses from the works administration account. Current plant replacements have now given depreciation for the current financial year of £218,000 which gives a deficit of the account. The current policy does mean, that although purchases will be funded through subsequent year's accounts over their useful working life, notice should be taken of the plant replacement strategy for the likely annual cash requirement to fund replacements and the impact this will have on future years rates.

Plant Replacements

During the reporting period a new forklift was purchased at a cost of £19,000. A new weed boat has also been purchased.

Highland Water Claims

The final Highland Water claim was higher than that estimated at the time of the budget. This was successfully submitted. At the time of the submission, we advised the EA that due to the outstanding dispute regarding the River Management Scheme the 2024/25 claim and the 2025/26 claim could be subject to change depending on the outcome.

The payment for the submitted claim has now been received in full.

Cash Balances at 30-09-2025

	£
Accountants Account	404,352.64
Business Premium (Current)	2,683,361.81
Deposit (Savers) Account	0.00
Current Account (2)	15,000.00
National Savings Account	218,507.66
Petty Cash	190.59
Per Nominal Ledger	3,321,412.70

Rates and Special Levy

Rate set – 33.50p

Agricultural Drainage Rates 2025/2026

Drainage rates raised	£2,235,232	
Balance outstanding @ 20/10/25		£1,231,390

Special Levies issued 2025/2026

	Raised £	Balance outstanding £
Fenland District Council	668,505	334,253
Huntingdonshire District Council	273,272	-
Borough Council of Kings Lynn & West Norfolk	270,208	135,104
Peterborough City Council	23	23
	1,212,008	469,380

Second instalment of special levies are normally made early November

Middle Level Commissioners

Budget monitoring -2025/2026
Summary

Detail	Budget	Quarter 1 April - June Budget	Quarter 1 Outturn	Quarter 1 Variance	Quarter 2 July - September Budget	Quarter 2 Outturn	Quarter 2 Variance
	£	£	£	%	£	£	%
Administration	1,369,853	484,787	489,983	1.1%	254,893	246,116	(3.4)%
Works							
St Germans	606,732	142,933	147,201	3.0%	119,433	133,534	11.8%
Bevills Leam	227,900	47,106	40,065	(14.9)%	47,116	50,647	7.5%
Structures	74,427	19,007	20,121	5.9%	19,767	59,339	200.2%
Property	106,175	28,138	32,661	16.1%	29,632	22,431	(24.3)%
Banks & Channels	641,725	142,210	181,449	27.6%	219,435	211,345	(3.7)%
Environmental Risk Management - (Conservation)	62,783	34,740	29,630	(14.7)%	34,743	30,758	(11.5)%
Navigation	(71,076)	(60,378)	(81,466)	34.9%	(9,216)	(5,537)	(39.9)%
Highland Water	(430,000)	-	-		-	-	
Improvements	3,183,853	1,694,296	734,152	(56.7)%	645,246	603,432	(6.5)%
Plant/Vehicles	106,000	28,820	45,323	57.3%	21,783	24,495	12.4%
E A P receipt	18,859	2,149	2,149	0.0%	-	-	
	5,897,232	2,563,808	1,641,268	(36.0)%	1,382,832	1,376,560	(0.5)%
Income - rent etc	(85,900)	(32,200)	(22,646)	(29.7)%	(17,150)	(13,923)	(18.8)%
Loan Funded Improvement Works	(698,600)	-	-		(378,600)	-	(100.0)%
	5,112,732	2,531,608	1,618,622	(36.1)%	987,082	1,362,637	38.0%
Loan Repayments							
St Germans	688,242	-	-		344,121	344,121	(0.0)%
Improvement Works	79,519	-	-		-	-	
	5,880,493	2,531,608	1,618,622	(36.1)%	1,331,203	1,706,758	28.2%
Approved use of balances	(2,433,253)	(1,691,294)	(784,012)	(53.6)%	(263,646)	(598,956)	127.2%
	3,447,240	840,314	834,610	(0.7)%	1,067,557	1,107,801	3.8%

Detail	Quarter 3 October - December Budget	Quarter 3 Outturn	Quarter 3 Variance	Quarter 4 January - March Budget	Quarter 4 Outturn	Quarter 4 Variance	Year Forecast to 31.03.2026 Budget	Year Outturn	Year Variance	Year Variance
	£	£	%	£	£	%	£	£	£	%
Administration	408,136	408,136	0.0%	221,940	221,940	0.0%	1,369,853	1,366,174	(3,679)	(0.3)%
Works										
St Germans	173,433	173,433	0.0%	170,933	170,933	0.0%	606,732	625,101	18,369	3.0%
Bevills Leam	63,523	63,523	0.0%	70,156	70,156	(0.0)%	227,900	224,391	(3,509)	(1.5)%
Structures	18,823	18,823	0.0%	16,828	16,828	0.0%	74,427	115,111	40,684	54.7%
Property	27,772	27,772	(0.0)%	20,633	20,633	0.0%	106,175	103,497	(2,678)	(2.5)%
Banks & Channels	173,570	173,570	0.0%	106,510	106,510	(0.0)%	641,725	672,874	31,149	4.9%
Environmental Risk Management - (Conservation)	39,743	39,743	0.0%	(46,447)	(46,447)	0.0%	62,783	53,685	(9,098)	(14.5)%
Navigation	(3,478)	(8,369)	140.6%	1,997	1,997	(0.0)%	(71,076)	(93,375)	(22,299)	31.4%
Highland Water	(430,000)	(484,879)	12.8%	-	-		(430,000)	(484,879)	(54,879)	12.8%
Improvements	621,313	419,678	(32.5)%	223,000	633,520	184.1%	3,183,853	2,390,782	(793,071)	(24.9)%
Plant/Vehicles	33,138	38,179	15.2%	22,258	22,258	(0.0)%	106,000	130,255	24,255	22.9%
E A P receipt	16,710	16,710	0.0%	-	-		18,859	18,859	-	0.0%
	1,142,683	886,319	(22.4)%	807,808	1,218,328	50.8%	5,897,232	5,122,474	(774,758)	(13.1)%
Income - rent etc	(17,150)	(17,150)	(0.0)%	(19,400)	(19,400)	0.0%	(85,900)	(73,119)	12,781	(14.9)%
Loan Funded Improvement Works	(260,000)	(75,000)	(71.2)%	(80,000)	-	(100.0)%	(698,600)	(75,000)	623,600	(89.3)%
	865,533	794,169	(8.2)%	708,408	1,198,928	69.2%	5,112,732	4,974,355	(138,377)	(2.7)%
Loan Repayments										
St Germans	-	-		344,121	344,121	0.0%	688,242	688,242	-	0.0%
Improvement Works	-	-		79,519	79,519	0.0%	79,519	79,519	-	0.0%
	865,533	794,169	(8.2)%	1,132,048	1,622,568	43.3%	5,880,493	5,742,116	(138,377)	(2.4)%
Approved use of balances	(378,313)	(361,678)	(4.4)%	(100,000)	(590,520)	490.5%	(2,433,253)	(2,335,166)	98,087	(4.0)%
	487,220	432,491	(11.2)%	1,032,048	1,032,048	(0.0)%	3,447,240	3,406,950	(40,290)	(1.2)%

Rates raised 2025/2026		
Agriculture - 31.50p		2,235,232
Special Levy		
B.C.K.L. & W.N.	270,208	
HIDC	273,272	
FDC	668,505	
PCC	23	1,212,008
		3,447,240

Middle Level Commissioners

Budget monitoring -2025/2026

Administration

	April - June			July - Sept			Oct - Dec			Jan - Mar			Apr - Mar		
	Budget	Out-turn	Variance	Budget	Out-turn	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance
Salaries	433,568	433,868	0.08%	446,284	446,687	0.09%	427,462	427,462	0.00%	417,685	417,685	0.00%	1,725,000	1,725,700	0.04%
Audit	11,500	11,500	0.00%	6,500	6,500	0.00%	6,500	6,500	0.00%	-	-		24,500	24,500	0.00%
Travelling	9,517	13,458	41.38%	9,517	18,183	91.07%	9,308	9,658	3.76%	9,203	9,203	0.00%	37,544	50,497	34.50%
Light, Heat, Power	17,117	9,386	(45.28)%	12,332	17,980	45.80%	11,917	11,917	0.00%	12,157	12,507	2.88%	53,522	51,790	(3.31)%
Printing, Stationery, Equipment	11,749	10,489	(10.84)%	11,751	7,806	(33.57)%	11,751	11,751	0.00%	11,758	11,751	0.00%	47,000	41,777	(11.11)%
Postages, Statutory Fees, Adverts. Etc	43,919	16,289	(62.91)%	12,498	36,536	192.38%	15,302	14,952	(2.29)%	11,368	11,011	(3.08)%	83,078	78,787	(5.16)%
Health & Safety	2,500	1,300	(48.00)%	2,500	1,357	(45.73)%	2,500	2,500	0.00%	2,500	2,500	0.00%	10,000	7,657	(23.43)%
Statutory Payments	6,500	6,008	(8.28)%	-	-		-	-		-	-		6,500	6,008	(8.28)%
Publicity	500	500	0.00%	500	2,450	390.00%	500	500	0.00%	500	500	0.00%	2,000	3,950	97.50%
Website	625	625	0.00%	625	-	(100.00)%	625	625	0.00%	625	625	0.00%	2,500	1,875	(25.00)%
Staff training	1,250	1,250	0.00%	1,250	2,190	75.20%	1,250	1,250	0.00%	1,250	1,250	0.00%	5,000	5,940	18.80%
Professional fees	11,750	42	(99.64)%	11,750	20,014	70.33%	11,750	11,750	0.00%	5,500	5,500	0.00%	40,750	37,306	(8.45)%
Income															
Engineering fees	(64,927)	(11,028)	(83.02)%	(114,927)	(165,750)	44.22%	(89,927)	(71,500)	(20.49)%	(89,927)	(71,500)	(20.49)%	(359,710)	(319,785)	(11.10)%
IDB Admin	-	(3,283)		(144,166)	(146,504)	1.62%	-	(18,427)		(160,664)	(179,001)	11.41%	(304,828)	(347,312)	13.94%
Health & Safety	-	-		-	-		-	-		-	-		-	-	
Solar Panel Refund	(800)	(456)	(43.08)%	(1,400)	(1,306)	(6.80)%	(800)	(800)	(0.00)%	-	-		(3,000)	(2,560)	(14.68)%
Use of Balances - IT & Publicity	-	-		-	-		-	-		-	-		-	-	
	486,787	490,982	1.07%	254,593	246,116	(3.48)%	408,138	408,138	0.00%	221,940	221,940	0.00%	1,369,855	1,366,174	(0.27)%
Precept	2,149	2,149	0.00%	-	-		16,710	16,710	0.00%	-	-		18,858	18,858	0.00%

Works

St. Germans Pumping Station

	April - June			July - Sept			Oct - Dec			Jan - Mar			Apr - Mar		
	Budget	Out-turn	Variance	Budget	Out-turn	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance
Labour costs	13,983	7,798	(44.09)%	13,983	6,865	(50.73)%	13,933	13,933	0.00%	13,933	13,933	0.00%	55,732	42,529	(23.69)%
Power and Insurance	107,250	107,250	0.00%	74,000	77,311	4.47%	137,250	137,250	0.00%	145,500	145,500	0.00%	464,000	467,311	0.71%
Pumping Plant	4,500	13,173	192.74%	16,000	30,398	89.99%	15,000	15,000	0.00%	4,500	4,500	0.00%	40,000	63,071	57.68%
Structure	625	625	0.00%	625	-	(100.00)%	625	625	0.00%	625	625	(0.00)%	2,500	1,875	(25.00)%
Surrounds	8,250	10,224	23.93%	8,250	3,182	(61.43)%	-	-		-	-		16,500	13,406	(18.75)%
General	6,375	5,759	(9.66)%	4,625	7,273	57.25%	4,625	4,625	0.00%	4,375	4,375	(0.00)%	20,000	22,032	10.16%
Telemetry	2,000	2,371	18.57%	2,000	8,506	325.30%	2,000	2,000	0.00%	2,000	2,000	0.00%	8,000	14,877	85.97%
Houses	-	-		-	-		-	-		-	-		-	-	
Main Drain Sluice	-	-		-	-		-	-		-	-		-	-	
	142,983	147,201	2.95%	119,483	133,534	11.81%	173,433	173,433	0.00%	170,933	170,933	0.00%	606,732	625,101	3.03%

Bevills Leam Pumping Station

	April - June			July - Sept			Oct - Dec			Jan - Mar			Apr - Mar		
	Budget	Out-turn	Variance	Budget	Out-turn	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance
Labour, Insurances	4,063	3,334	(17.92)%	4,963	4,137	(16.63)%	9,813	9,813	0.00%	8,563	8,563	0.00%	27,400	25,847	(5.67)%
Power	33,000	33,000	0.00%	33,000	33,000	(0.00)%	45,000	45,000	0.00%	54,000	54,000	(0.00)%	165,000	165,000	(0.00)%
Plant	4,000	602	(84.95)%	4,000	7,514	87.86%	3,500	3,500	0.00%	2,500	2,500	0.00%	14,000	14,116	0.83%
Structural	-	-		-	-		-	-		-	-		-	-	
Surrounds	3,500	450	(87.15)%	2,300	2,467	7.26%	3,500	3,500	0.00%	1,700	1,700	0.00%	11,000	8,117	(26.21)%
Attendant's House	-	-		-	-		-	-		-	-		-	-	
Telemetry	250	263	5.11%	500	301	(39.89)%	250	250	0.00%	500	500	0.00%	1,500	1,313	(12.45)%
Control Sluice	2,293	2,416	5.36%	2,353	3,228	37.16%	1,460	1,460	0.00%	2,893	2,893	0.00%	9,000	9,997	11.08%
	47,106	40,065	(14.95)%	47,116	50,647	7.50%	63,523	63,523	0.00%	70,156	70,156	(0.00)%	227,900	224,391	(1.54)%

Structures

	April - June			July - Sept			Oct - Dec			Jan - Mar			Apr - Mar		
	Budget	Out-turn	Variance	Budget	Out-turn	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance
Ashline	1,000	2,245	124.50%	1,800	4,544	152.44%	1,075	1,075	0.00%	525	525	0.00%	4,400	8,389	90.66%
Horseway	585	390	(33.33)%	585	472	(19.38)%	390	390	(0.00)%	65	65	0.00%	1,625	1,317	(18.98)%
Lodes End	300	240	(20.00)%	180	1,704	846.92%	180	180	0.00%	180	180	0.00%	840	2,304	174.34%
Marmont	560	1,204	114.98%	640	33,674	5161.50%	616	616	0.00%	136	136	0.00%	1,952	35,630	1725.28%
Salters	6,903	10,416	50.90%	6,903	7,495	8.59%	6,903	6,903	(0.00)%	6,263	6,263	0.00%	26,970	31,078	15.22%
Stanground	6,510	12,464	91.46%	6,510	8,511	30.75%	6,510	6,510	0.00%	6,510	6,510	(0.00)%	26,039	33,995	30.55%
Bridges (Area A)	3,150	38,768	1130.72%	3,150	2,938	(6.74)%	3,150	3,150	0.00%	3,150	3,150	0.00%	12,600	48,005	281.00%
Bridges (In any other Area)	-	(45,605)		-	-		-	-		-	-		-	(45,605)	
	19,007	20,121	5.86%	19,767	59,338	200.18%	18,823	18,823	0.00%	16,828	16,828	0.00%	74,427	115,111	54.66%

Property

	April - June			July - Sept			Oct - Dec			Jan - Mar			Apr - Mar		
	Budget	Out-turn	Variance	Budget	Out-turn	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance
General	685	420	(38.69)%	685	510	(25.52)%	685	685	(0.00)%	685	685	0.00%	2,740	2,300	(16.05)%
Offices	13,168	14,613	10.98%	14,017	13,217	(5.71)%	13,467	13,467	0.00%	8,248	8,248	0.00%	48,900	49,545	1.32%
Depot	11,785	16,238	37.78%	12,430	7,856	(36.80)%	11,120	11,120	(0.00)%	9,200	9,200	0.00%	44,535	44,414	(0.27)%
Houses	2,500	1,390	(44.39)%	2,500	847	(66.11)%	2,500	2,500	0.00%	2,500	2,500	0.00%	10,000	7,237	(27.63)%
	28,138	32,661	16.08%	29,632	22,431	(24.30)%	27,772	27,772	(0.00)%	20,633	20,633	0.00%	106,175	103,497	(2.52)%

Banks & Channels

	April - June			July - Sept			Oct - Dec			Jan - Mar			Apr - Mar		
	Budget	Out-turn	Variance	Budget	Out-turn	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance
General	16,300	40,513	148.55%	14,750	(3,375)	(122.88)%	15,410	15,410	0.00%	30,315	30,315	0.00%	76,775	82,863	7.93%
Water Management	1,560	2,971	90.45%	1,560	2,304	47.67%	1,560	1,560	0.00%	1,420	1,420	(0.00)%	6,100	8,254	35.32%
Chemical Weed Control	500	-	(100.00)%	2,400	12,589	424.52%	600	600	0.00%	-	-		3,500	13,189	276.83%
Mechanical/Manual Weed Control	46,500	32,747	(29.58)%	100,800	72,077	(28.50)%	64,050	64,050	(0.00)%	6,700	6,700	0.00%	218,050	175,574	(19.48)%
Weed Disposal	-	-		-	-		-	-		-	-		-	-	
Grass Cutting	76,100	93,536	22.91%	94,175	87,711	(6.86)%	69,850	69,850	0.00%	27,775	27,775	(0.00)%	267,900	278,872	4.10%
Bush Cutting	250	437	74.85%	250	8,687	3374.84%	4,500	4,500	0.00%	29,000	29,000	0.00%	34,000	42,624	25.36%
Earthworks	-	3,617		-	26,793		-	-		-	-		-	30,409	
Dredging - Suction	-	-		5,500	-	(100.00)%	17,200	17,200	0.00%	11,300	11,300	0.00%	34,000	28,500	(16.18)%
Revetment - Hard	-	856		-	-		400	400	(0.00)%	-	-		400	1,256	214.10%
Revetment - Piling	-	3,932		-	-		-	-		-	-		-	3,932	
Clay Puddling	1,000	-	(100.00)%	-	4,560		-	-		-	-		1,000	4,560	356.00%
Bank Construction/Shaping	-	2,841		-	-		-	-		-	-		-	2,841	
Spoil Disposal - spreading	-	-		-	-		-	-		-	-		-	-	
Compensation - Cropping	-	-		-	-		-	-		-	-		-	-	
Compensation - Freehold	-	-		-	-		-	-		-	-		-	-	
Miscellaneous	-	-		-	-		-	-		-	-		-	-	
Fens Waterway's Regeneration	-	-		-	-		-	-		-	-		-	-	
	142,200	181,449	27.59%	219,485	211,345	(3.69)%	173,570	173,570	0.00%	106,510	106,510	(0.00)%	641,325	672,834	4.89%

Conservation

	April - June			July - Sept			Oct - Dec			Jan - Mar			Apr - Mar		
	Budget	Out-turn	Variance	Budget	Out-turn	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance
Employment costs	25,868	25,816	(0.20)%	25,868	25,875	0.03%	25,868	25,868	0.00%	25,868	25,868	(0.00)%	103,473	103,427	(0.04)%
Vehicle running costs	2,625	386	(85.28)%	2,625	1,666	(36.52)%	2,625	2,625	(0.00)%	2,625	2,625	0.00%	10,500	7,303	(30.45)%
MLC BAP scheme	-	191		-	52		-	-		-	-		-	243	
Conservation schemes	1,250	1,406	12.48%	1,250	1,769	41.52%	1,250	1,250	0.00%	1,250	1,250	0.00%	5,000	5,675	13.50%
StGermanseelpass refurb.	-	-		-	-		-	-		-	-		-	-	
Environmental access fees	-	282		-	1,121		-	-		-	-		-	1,403	
Consultancy	5,000	-	(100.00)%	5,000	-	(100.00)%	10,000	10,000	0.00%	-	-		20,000	10,000	(50.00)%
Training		1,550												1,550	
Health & Safety	-	-		-	274		-	-		-	-		-	274	
Licences	-	-		-	-		-	-		-	-		-	-	
	34,743	29,630	(14.72)%	34,743	30,758	(11.47)%	39,743	39,743	0.00%	29,743	29,743	(0.00)%	138,973	129,875	(6.55)%
Contributions - IDB	-	-		-	-		-	-		-	-		-	-	
Contributions - Third party	-	-		-	-		-	-		-	-		-	-	
Consultancy recharged	-	-		-	-		-	-		-	-		-	-	
Costs recharged	-	-		-	-		-	-		(76,190)	(76,190)	0.00%	(76,190)	(76,190)	0.00%
	-	-		-	-		-	-		(76,190)	(76,190)	0.00%	(76,190)	(76,190)	0.00%
	34,743	29,630	(14.72)%	34,743	30,758	(11.47)%	39,743	39,743	0.00%	(46,447)	(46,447)	0.00%	62,783	53,685	(14.49)%

Navigation

	April - June			July - Sept			Oct - Dec		
	Budget	Out-turn	Variance	Budget	Out-turn	Variance	Budget	Forecast	Variance
Waterways Management	26,622	13,694	(48.50)%	16,622	15,643	(5.89)%	16,622	16,622	0.00%
Facility Installation Provision	-	-		-	-		-	-	
Installation of Facilities	3,000	6,667	122.23%	3,000	-	(100.00)%	3,000	3,000	0.00%
Depreciation	-	-		-	5,041		-	(5,041)	
Registration Fees 25%	29,750	30,765	3.41%	8,563	8,243	(3.73)%	7,500	7,650	2.00%
	59,372	51,127	(13.89)%	28,184	28,926	2.63%	27,122	22,231	(18.03)%
Registration Fees	(119,000)	(120,844)	1.55%	(34,250)	(31,037)	(9.38)%	(30,000)	(30,000)	0.00%
Day Passes	-	(4,418)		(2,400)	(2,750)	14.57%	(600)	(600)	0.00%
Sale of Lock/Handles/Keys	(750)	(864)	(11.40)%	(750)	(677)	(9.78)%	-	-	
Services for Env Agency	-	-		-	-		-	-	
Use of Funds	-	(6,667)		-	-		-	-	
	-	-		-	-		-	-	
	(119,750)	(132,592)	10.72%	(37,400)	(34,463)	(7.85)%	(30,600)	(30,600)	0.00%
	(60,378)	(81,466)	34.92%	(9,216)	(5,537)	(39.92)%	(3,478)	(8,369)	140.60%

	Jan - Mar			Apr - Mar		
	Budget	Forecast	Variance	Budget	Forecast	Variance
Waterways Management	16,622	16,622	(0.00)%	76,486	62,580	(18.18)%
Facility Installation Provision	-	-		-	-	
Installation of Facilities	3,000	3,000	0.00%	12,000	12,667	5.56%
Depreciation	-	-		-	-	
Registration Fees 25%	5,875	5,875	0.00%	51,688	52,533	1.64%
	25,497	25,497	(0.00)%	140,174	127,780	(8.84)%
Registration Fees	(23,500)	(23,500)	0.00%	(206,750)	(205,381)	(0.66)%
Day Passes	-	-		(3,000)	(7,767)	158.91%
Sale of Lock/Handles/Keys	-	-		(1,500)	(1,341)	(10.61)%
Services for Env Agency	-	-		-	-	
Use of Funds	-	-		-	(6,667)	
	-	-		-	-	
	(23,500)	(23,500)	0.00%	(211,250)	(221,156)	4.69%
	1,997	1,997	(0.00)%	(71,076)	(93,376)	31.37%

Highland Water

	April - June			July - Sept			Oct - Dec		
	Budget	Out-turn	Variance	Budget	Out-turn	Variance	Budget	Forecast	Variance
	-	-		-	-		(430,000)	(484,879)	12.76%
	-	-		-	-		(430,000)	(484,879)	12.76%

	Jan - Mar			Apr - Mar		
	Budget	Forecast	Variance	Budget	Forecast	Variance
	-	-		(430,000)	(484,879)	12.76%
	-	-		(430,000)	(484,879)	12.76%

Improvements

	April - June			July - Sept			Oct - Dec			Jan - Mar			Apr - Mar		
	Budget	Out-turn	Variance	Budget	Out-turn	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance
Expenditure															
Cardea Attenuation Lagoon Maint.	-	-		-	-		-	-		-	-		-	-	
Telemetry Improvements	-	-		-	-		-	-		10,000	10,000	0.00%	10,000	10,000	0.00%
TRANCHE 2 - ST GERMANS RESILIENCE	-	2,482		-	62,686		-	-		1,030,228	965,060	(6.33)%	1,030,228	1,030,228	0.00%
TRANCHE 2 - BEVILLS LEAM PUMPING STATION	-	20,592		-	(20,592)		-	-		94,057	-	(100.00)%	94,057	-	(100.00)%
T2B - Tin Dump Weed Screen	-	-		-	-		-	-		123,280	-	(100.00)%	123,280	-	(100.00)%
T2B - Hydraulic Monitoring	-	-		-	-		-	-		50,232	-	(100.00)%	50,232	-	(100.00)%
St Germans - Pump Inverters and Air Circuit Breake	-	-		200,000	-	(100.00)%	-	-		-	-		200,000	-	(100.00)%
St Germans fuel monitoring	-	-		-	-		-	-		10,000	10,000	0.00%	10,000	10,000	0.00%
St Germans impellor inspection	-	-		-	-		-	-		20,000	20,000	0.00%	20,000	20,000	0.00%
Bevill's Leam - Pump Overhaul	-	-		100,000	-	(100.00)%	-	-		-	-		100,000	-	(100.00)%
Ashline Lock Gate Replacement	-	-		-	-		240,000	75,000	(68.75)%	80,000	-	(100.00)%	320,000	75,000	(76.56)%
Revetment/Bank Slip Repairs - Yaxley - Yards End D	-	-		78,600	-	(100.00)%	-	-		-	-		78,600	-	(100.00)%
Horsey Toll	-	-		-	571		-	-		-	-		-	571	
Schemes - MLRMS	1,626,294	776,779	(52.24)%	198,646	572,589	188.25%	318,313	281,678	(11.51)%	40,000	434,120	985.30%	2,183,253	2,065,166	(5.41)%
Schemes - Bank MLRMS Legal Fees	65,000	7,233	(88.87)%	65,000	26,367	(59.44)%	60,000	60,000	(0.00)%	60,000	156,400	160.67%	250,000	250,000	0.00%
Woodwalton Fen reservoir	3,000	8,015	167.17%	3,000	3,905	30.17%	3,000	-	(100.00)%	3,000	-	(100.00)%	12,000	11,920	(0.67)%
Alternative upstream storage	-	(57,875)		-	-		-	3,000		-	3,000		-	(51,875)	
Tranche 2 - Mobile Pumps	-	109,640		-	295,493		-	344,867		-	468,013		-	1,218,013	
Tranche 2 - MLCOP Depot Resilience	-	2,414		-	(2,414)		-	-		-	-		-	-	
TRANCHE 2 - ASSET RESILIENCE	-	-		-	203,207		-	-		-	-		-	203,207	
TRANCHE 2 - BEVILLS LEAM PUMPING STATION	-	-		-	61,678		-	-		-	241,141		-	302,819	
Income															
Cardea Attenuation Lagoon Maint.	-	-		-	-		-	-		-	-		-	-	
Telemetry Improvements	-	-		-	-		-	-		-	-		-	-	
TRANCHE 2 - ST GERMANS RESILIENCE	-	(2,482)		-	2,482		-	-		(1,030,228)	-	(100.00)%	(1,030,228)	(0)	(100.00)%
TRANCHE 2 - BEVILLS LEAM PUMPING STATION	-	(20,592)		-	20,592		-	-		(94,057)	-	(100.00)%	(94,057)	-	(100.00)%
T2B - Tin Dump Weed Screen	-	-		-	-		-	-		(123,280)	-	(100.00)%	(123,280)	-	(100.00)%
T2B - Hydraulic Monitoring	-	-		-	-		-	-		(50,232)	-	(100.00)%	(50,232)	-	(100.00)%
Tranche 2 - Mobile Pumps	-	(109,640)		-	(295,493)		-	(344,867)		-	(468,013)		-	(1,218,013)	
Tranche 2 - MLCOP Depot Resilience	-	(2,414)		-	2,414		-	-		-	-		-	-	
TRANCHE 2 - ASSET RESILIENCE	-	-		-	(203,207)		-	-		-	-		-	(203,207)	
TRANCHE 2 - ST GERMANS RESILIENCE	-	-		-	(65,168)		-	-		-	(965,060)		-	(1,030,228)	
TRANCHE 2 - BEVILLS LEAM PUMPING STATION	-	-		-	(61,678)		-	-		-	(241,141)		-	(302,819)	
	1,694,294	794,152	(56.67)%	645,246	603,432	(6.48)%	621,313	419,678	(32.45)%	223,000	633,520	184.09%	3,183,853	2,390,782	(24.91)%

Plant/Vehicles

	April - June			July - Sept			Oct - Dec			Jan - Mar			Apr - Mar		
	Budget	Out-turn	Variance	Budget	Out-turn	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance
Expenditure - plant& vehicles	6,255	9,712	55.27%	6,255	11,705	87.14%	6,255	(32,821)	(624.71)%	6,255	(14,745)	(335.73)%	25,020	(26,148)	(204.51)%
Depreciation - plant &vehicles	52,266	57,350	9.73%	52,266	51,077	(2.27)%	52,266	57,306	9.64%	52,266	52,266	(0.00)%	209,063	217,989	4.27%
Income- plant &vehicles	(21,000)	(33,038)	57.32%	(21,000)	(39,538)	88.28%	(21,000)	18,076	(186.08)%	(21,000)	-	(100.00)%	(84,000)	(54,496)	(35.12)%
Surplus/deficit on sale of assets	-	(3,820)		-	118		-	-		-	-		-	(3,701)	
Works admin	(8,701)	15,114	(273.71)%	(15,737)	1,133	(107.20)%	(4,382)	(4,382)	(0.00)%	(15,262)	(15,262)	0.00%	(44,083)	(3,398)	(92.29)%
	28,820	45,323	57.26%	21,783	24,495	12.45%	33,138	38,179	15.21%	22,258	22,258	(0.00)%	106,000	130,256	22.88%

Income - Rents etc.

	April - June			July - Sept			Oct - Dec			Jan - Mar			Apr - Mar		
	Budget	Out-turn	Variance	Budget	Out-turn	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance
Rents	(17,750)	(10,436)	(41.21)%	-	343		-	-		(2,250)	(2,250)	0.00%	(20,000)	(12,343)	(38.28)%
Interest	(12,500)	(10,260)	(17.92)%	(12,500)	(9,915)	(20.68)%	(12,500)	(12,500)	(0.00)%	(12,500)	(12,500)	0.00%	(50,000)	(45,175)	(9.65)%
Property rentals	(1,950)	(1,950)	0.00%	(4,650)	(4,350)	(6.45)%	(4,650)	(4,650)	0.00%	(4,650)	(4,650)	0.00%	(15,900)	(15,600)	(1.89)%
Roundings	-	-		-	-		-	-		-	-		-	-	
	(32,200)	(22,646)	(29.67)%	(17,150)	(13,923)	(18.82)%	(17,150)	(17,150)	(0.00)%	(19,400)	(19,400)	0.00%	(85,900)	(73,118)	(14.88)%

Loan repayments

	April - June			July - Sept			Oct - Dec			Jan - Mar			Apr - Mar		
	Budget	Out-turn	Variance	Budget	Out-turn	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance
St Germans	-	-		344,121	344,121	(0.00)%	-	-		344,121	344,121	0.00%	688,242	688,242	(0.00)%
Improvement Works	-	-		-	-		-	-		79,519	79,519	0.00%	79,519	79,519	0.00%
	-	-		344,121	344,121	(0.00)%	-	-		423,640	423,640	0.00%	767,761	767,761	(0.00)%

Approved use of balances

	April - June			July - Sept			Oct - Dec			Jan - Mar			Apr - Mar		
	Budget	Out-turn	Variance	Budget	Out-turn	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance
Balances	(1,691,294)	(784,012)	(53.64)%	(263,646)	(598,956)	127.18%	(378,313)	(341,678)	(9.68)%	(100,000)	(590,520)	490.52%	(2,433,253)	(2,315,166)	(4.85)%
Loan Funded Improvement Works	-	-		(378,600)	-		(240,000)	(75,000)		(80,000)	-		(698,600)	(75,000)	
	(1,691,294)	(784,012)	(53.64)%	(642,246)	(598,956)	(6.74)%	(618,313)	(416,678)	(32.61)%	(180,000)	(590,520)	228.07%	(3,131,853)	(2,390,166)	(23.68)%

Appendix 1

MIDDLE LEVEL COMMISSIONERS

Payments April 2025 to September 2025

3B Design & Print	3,480.00	
Aquatic Control Engineering ltd	2,457.00	
Allertons	1,384.32	
Antifriction Components Ltd	148.96	
Beebys Ltd	2,883.05	
L Bennett & Son Ltd	59.06	
B J Plant Hire Ltd	243,166.24	Tranche 2 Works for Benwick, March West White Fen, March 6th, Nightlayers, Waldersey, Bevills PS & Depot
C Brewer & Sons Ltd	59.61	
Ben Burgess & Co Ltd	1,964.99	
Clean & Clear	1,600.00	
Cope Safety Management ltd	1,009.87	
Fishers of March Limited	1,265.00	
Grafton Projects Ltd	423.48	
Harrison Agricultural Contracting Ltd	18,228.00	
Highway Safety Management Ltd	3,267.00	
J.S. Holmes Ltd	248.11	
Intacept Management Ltd	352.08	
Jacobs UK Ltd	6,687.28	
Lyreco Uk Ltd	810.29	
March Electrical Supplies Ltd	276.13	
Mastenbroek Environmental Ltd	737.75	
Medlock Electrical Distributors Ltd	120.07	
Officeflow Ltd	318.07	
Mr J Oldfield	1,666.67	
Power Different Ltd	119,155.52	Solar PV Installation, Rolec EV Chargers at Depot & St Germans PS, EV Chargers at St Germans PS & Solar Edge Battery System at Depot
Pro-Purus Ltd	50.28	
Pumping & Drainage Systems Uk Ltd	878.82	
RS Components Ltd	286.53	
Huws Grey (Ridgeons)	322.56	
R.Y.R Community Liaison Consultants Ltd	10,333.80	
Trade UK (Screw Fix)	281.21	
SHDC Consultancy Ltd	1,414.80	
The Lock Team	79.00	
TMC Lifting & Engineering Supplies	418.38	
Veolia Environmental Services	12.65	
V & J Knitwear Ltd	727.02	
Watling JCB Ltd	1,920.00	
Witham Oil & Paint (Soham) Ltd	1,747.30	
Wrights Tools Ltd	787.55	
HM Land Registry	7.00	
Kings Lynn & West Norfolk Borough Council	360.44	
Greenwillows associates ltd	31,191.30	
Carlile's Nursery & Grds Maintenance	2,310.00	
JPH Steelwork Ltd	1,731.46	
Staff Reimbursement	127.00	
Staff Reimbursement	29.65	
Barclaycard	2,386.13	
CCC Pensions Income	16,806.04	
Unison	42.80	
Salix River & Wetland Services Ltd	22,743.60	
Bank Commission	18.00	
Pitney Bowes	818.18	
HMRC Tax & NI	49,024.91	
Fenland District Council	5,413.50	
Andrews & Arnold	5.22	
Salix River & Wetland Services Ltd	4,471.20	
Barclaycard	101.70	
Petty Cash Float	200.00	
Prudential AVC	3,920.00	
Mrs S Scott	92.50	
Allstar	2,390.73	
EDF Energy	3,078.87	
EDF Energy	786.03	
EDF Energy	2,712.65	
EDF Energy	2,050.67	
EDF Energy	1,091.34	
Month 1 - Salaries	85,058.67	
Month 1 - Wages	25,613.87	
NEST	10,346.32	
H & H Farms	614.55	
Staff Reimbursement	25.00	
Balfour Beatty	259,553.27	Bank Raising Contractor Work
Balfour Beatty	519,106.54	Bank Raising Contractor Work
Balfour Beatty	259,553.27	Bank Raising Contractor Work
CMS Electrical	5,640.00	
Jarrold Training	654.00	
Landfall Artwork	400.00	
Mitchelle & Mayle Ltd	155.00	
Multi Factor Europe Ltd	1,171.28	
Streamline IT Solutions Ltd	95.99	
Tapflo	129,981.37	Balance for Mobile Pumps (Tranche 2 Works)
NFU Energy	7,800.00	
Bottomline	52.91	
EDF Energy	449.43	
HM Land Registry	14.00	
Fletcher Moorland	1,074.00	
Mr G Gotobed	1,243.00	
British Gas	125.48	
British Gas	573.93	

Phoenix People	250.00	
A F Group	6.09	
Allstar	1,633.93	
Biffa waste Services Ltd	494.44	
EDF Energy	1,539.11	
TML	64.05	
Arcadis Consulting Ltd	21,841.98	
British Engineering Services	773.10	
Ben Burgess & Co Ltd	51.48	
Carlile's Nursery & Grds Maintenance	4,540.00	
D & J Transport Ltd	108.60	
RJ Dale	988.20	
ETCS Ltd	1,875.60	
Flight Ecology	650.00	
Fountain & Partners	1,182.00	
Mitchell & Mayle Ltd	170.00	
Switch	720.00	
Tapflo	3,255.38	
Towergate	15,501.74	
Weightmans	4,267.80	
Wrights Tools Ltd	47.96	
Allertons	606.65	
Aquatic Control Engineering ltd	2,457.00	
J Bates & Sons	2,100.00	
Beebys Ltd	1,502.94	
Ben Burgess & Co Ltd	3,805.99	
B A Bush & Son Ltd	282.00	
CTS Security Ltd	2,630.29	
CWA Enterprises Ltd	1,554.00	
Camline Cambridge Ltd	1,328.76	
Catering Supply	333.00	
Cope Safety Management ltd	1,043.47	
Hugh Crane (Cleaning Equipment) Ltd	64.80	
D&J Transport	240.00	
R J Dale	988.20	
Datashredders Ltd	190.80	
Dipark Power Solutions	349.26	
ETCS Ltd	2,558.40	
Engineering & Hire Ltd	322.20	
Fenland Fire Appliance LLP	102.60	
Fishers of March Limited	80.00	
Fleet Timber Supplies Ltd	23,993.62	
Grafton Projects Ltd	488.56	
HGV Direct Ltd	639.82	
Harrison Agricultural Contracting Limited	411.00	
Hayley Group Ltd	2,178.02	
Highway Safety Management Ltd	1,287.00	
Hygiene Quality Forklifts Ltd	831.98	
Iliffe Media Publishing Ltd	187.20	
Jacobs UK Ltd	6,904.86	
Kew Grasscare	1,096.80	
King's Lynn IDB	138.63	
Lyreco Uk Ltd	86.09	
BW Mack (Machinery) Ltd	267.36	
March Electrical Supplies Ltd	146.54	
March Hire Centre Ltd	204.00	
Mastenbroek Environmental Ltd	237.11	
Maxey Grounds	978.90	
N L Hydraulics	80.39	
Officeflow Ltd	613.61	
Penny Farthing Garage	58.60	
Pro-Purus Ltd	68.22	
Pumping & Drainage Systems Uk Ltd	464.40	
Huws Grey (Ridgeons)	318.26	
RS Components Ltd	441.49	
R.Y.R Community Liaison Consultants Ltd	3,667.39	
Trade UK (Screw Fix)	141.98	
Streamline IT Solutions Ltd	7,475.87	
Technical Control Systems Ltd	1,971.00	
The Lock Team	689.50	
TMC Lifting & Engineering Supplies	39.77	
V & J Knitwear Ltd	278.94	
Veolia Environmental Services	12.24	
Watson Fuels (WFL Uk Ltd)	26,308.80	
Whitings LLP	5,400.00	
Witham Oil & Paint (Soham) Ltd	256.56	
Wrights Tools Ltd	672.45	
British Telecom	1,250.73	
Pitney Bowes	407.37	
EDF Energy	78,415.42	Electricity Charges
Kings Lynn & West Norfolk Borough Council	357.00	
HMRC Tax & NI	54,230.86	PAYE/NI
HM Land Registry	7.00	
CCC Pensions Income	17,277.01	
Unison	42.80	
Scottish Power	50.93	
CW Group	76,753.20	Balance to Engineering Works & Remedial Repair Works to Marmount Priory & Lock Gates
CMS Electrical Services	900.00	
CTS security Ltd	6,456.00	
Dexion Storage Centre Anglia Ltd	4,680.00	
Redwood Collections Ltd	116.52	
The Environment Agency	375.80	
The Environment Agency	37,619.79	

The Environment Agency	138,119.27	Repayment of Underspent IDB Storm Recovery & Asset Improvement Funds - Pumps & Channels
The Environment Agency	17,682.88	
HMRC AINA VAT	6,582.00	
Bank Commission	24.00	
Barclaycard	1,010.81	
Andrews & Arnold	4.67	
Barclaycard	53.92	
Fenland District Council	5,411.00	
HM Land Registry	21.00	
Allstar	2,294.64	
Prudential AVC	4,570.00	
Staff Reimbursement	106.31	
Anglian Water	201.47	
Axflow Ltd	20,947.20	
CTS Security Ltd	2,070.00	
CW Group Ltd	11,814.00	
EE	685.97	
Staff Reimbursement	428.42	
Anglian Water Services Ltd	8,000.35	
Environment Agency	1,074.28	
Cartographer Studios Ltd	600.00	
Month 2 - Salaries	84,841.86	
Month 2 - Wages	30,800.31	
NEST	451.39	
British Gas	132.47	
British Gas	1,502.22	
EE	670.36	
Royal Mail	80.00	
DXB Pump & Power Ltd	38,203.74	
645 Power Services Ltd	6,513.60	
Towergate	236,211.66	Insurance Premium 2025/2026
Staff Reimbursement	34.05	
Carlile's Nursery & Grds Maint	2,220.00	
CMS Electrical Services	1,824.00	
NEST	11,079.82	
Bottomline	60.41	
CDTS South & East Ltd	2,133.12	
3B Design & Print Ltd	542.40	
TMC Lifting & Engineering Supplies	650.88	
Metal Cages & Pallets t/as Prospect engineering	5,160.00	
G Force t/as Fletcher European Containers Ltd	4,968.00	
Mr S Hunter	2,727.33	
Same Day Payment Mr Hunter	15.00	
Phoenix People Consulting Ltd	250.00	
A F Group	6.46	
Biffa Waste Services Ltd	1,120.92	
Balfour Beatty	709,674.48	Bank Raising Contractor Work
Allstar	2,070.34	
TML	64.05	
EDF Energy	839.99	
3B Design & Print	651.60	
3Q Sports Teamwear Ltd	104.00	
Allertons	381.88	
Altitude Safety Ltd	19,455.99	
Arcadis Consulting (UK) Ltd	18,801.24	
BASIS Registration Ltd	171.60	
J Bates & Sons	1,050.00	
B J Plant Hire Ltd	95,280.83	Repair Work to Mullicourt Bridge (Insurance Claim), Replace Culvert Pigwater Drain, Cott Removal @ Well Creek, Bank Raising Works 16ft & Bank Shaping @ Old Nene, Benwick (Recoverable)
Beebys Ltd	1,502.94	
L Bennett & Son Ltd	38.16	
L R Boon & Sons Ltd	123.06	
Ben Burgess & Co Ltd	4,517.16	
Burley Fluid & Air	137.03	
Neil Cawthorn Accident Repairs Ltd	755.68	
Cope Safety Management ltd	1,009.87	
CTS Security Ltd	2,601.60	
Curf & Wimblington Combined IDB	6,093.00	
R J Dale	939.96	
Davies Contracting Ltd	4,718.40	
Dexion Storage Centre Anglia Ltd	3,780.00	
Dipark Power Solutions	434.64	
Envirotyre UK Ltd	412.50	
Fenland District Council	202.43	
Fen View Motors	144.00	
Fishers of March Limited	125.00	
Fox Narrowboats	382.20	
Grafton Projects Ltd	429.86	
Harrison Agricultural Contracting Ltd	456.00	
HGV Direct Ltd	197.15	
Jacobs Uk Ltd	6,496.06	
JBS Training Ltd	2,400.00	
Kew Grasscare	643.20	
B W Mack (Machinery) Ltd	15.62	
March Electrical Supplies Ltd	56.75	
Officeflow Ltd	633.30	
Pro-Purus Ltd	56.72	
Pulsar Measurement	693.60	
Pumping & Drainage Systems Uk Ltd	173.71	
Huws Gray (Ridgeons)	477.68	
Royal Mail	1,320.00	
RS Components Ltd	13.74	
Rutterford Construction Ltd	180.00	

R.Y.R Community Liaison Consultants Ltd	3,667.39	
Streamline IT Solutions Ltd	3,472.38	
Trade UK (Screw Fix)	300.92	
The Lock Team	799.09	
TMC Lifting & Engineering Supplies	330.00	
Veolia Environmental Services	45.78	
Whitings LLP	13,800.00	
Wrights Tools Ltd	770.10	
Yarmouth Steel Services	941.64	
British Telecom	73.20	
NFU Subscription	313.20	
British Telecom	1,252.00	
Pitney Bowes	800.00	
EDF Energy	7,744.79	
Kings Lynn & West Norfolk Borough Council	357.00	
Bank Commission	36.00	
Anglian Water - Wave	20.30	
Scottish Power	24.78	
Towergate	2,217.18	
CCC Pensions Income	17,496.75	
Unison	42.80	
J Oldfield	3,760.00	
Andrews & Arnold	4.86	
Fenland District Council	5,411.00	
Barclaycard	3,970.20	
Barclaycard	51.93	
Staff Reimbursement	132.15	
British Gas	106.29	
British Gas	31.04	
Ms V Darling	135.00	
Prudential AVC	4,570.00	
Allstar	2,145.26	
HMRC Tax & NI	57,513.68	PAYE/NI
Month 3 - Salaries	86,666.77	
Month 3 - Wages	31,451.56	
NEST	12,128.21	
Carlile's Nursery & Grds Maintenance	4,440.00	
CMS Electrical Services	276.00	
Greys of Ely Ltd	657.00	
LandFall Artwork	450.00	
Old Nene Golf & Country Club	685.00	
Towergate	2,480.21	
TSG	1,725.35	
Weightmans	8,679.60	
Wildlife Trust BCN	4,347.00	
Bottomline	58.85	
Biffa Waste Services Ltd	784.43	
Royal Mail	81.43	
HMRC Class 1A NIC's	3,187.60	
Anglian Water - Wave	71.85	
Anglian Water - Wave	166.25	
Staff Reimbursement	96.49	
Balfour Beatty	137,051.08	Bank Raising Contractor Work
CMS Electrical Services	2,892.00	
Maxey Grounds	673.92	
Gaswise Services Ltd	598.00	
Pitney Bowes Ltd	950.18	
SHOC Consultancy Ltd	2,325.18	
Tapflo UK Ltd	7,788.12	
Unum Ltd	7,221.22	
V & J Knitwear Ltd	75.00	
Staff Reimbursement	36.45	
CW Group	11,814.00	
BOC Ltd	4,126.92	
A F Group	467.15	
Phoenix people Consulting Ltd	250.00	
Water Management Alliance	18,000.00	
DXB Pump & Power ltd	63,971.08	Balance to Mobile Pumps - Tranche 2
Staff Reimbursement	58.00	
Mott MacDonald Ltd	8,100.00	
TML	64.05	
Allstar	2,207.23	
Antifriction Components Ltd	218.69	
B J Plant Hire Ltd	38,159.89	
L R Boon & Sons Ltd	633.82	
C Brewer & Sons Ltd	29.74	
Ben Burgess & Co Ltd	181.57	
Burley Fluid & Air	128.25	
B A Bush & Son Ltd	1,027.20	
Cheffins	12.00	
Cope Safety Management ltd	2,363.47	
D&J Transport	51.00	
EDC Services Ltd	565.20	
Fishers of March Limited	36.00	
Fleet Timber Supplies Ltd	150.48	
Grafton Projects Ltd	206.33	
HGV Direct Ltd	117.77	
Jacobs Uk Ltd	4,135.24	
Kew Grasscare	321.60	
March Electrical Supplies Ltd	163.31	
March 5th IDB	23.31	
March West & White Fen IDB	16.15	
Mastenbroek Environmental Ltd	580.76	

N L Hydraulics	32.86	
Nordelph IDB	98.42	
Officeflow Ltd	840.25	
G & J Peck Ltd	128.97	
Pro-Purus Ltd	50.28	
RS Components Ltd	251.86	
David J Richards Ltd	177.80	
Huws Grey (Ridgeons)	1,098.82	
Riverside Automation Ltd	3,153.60	
R.Y.R Community Liaison Consultants Ltd	3,878.78	
Streamline IT Solutions Ltd	2,628.80	
The Lock Team	39.50	
Thurlow Numm Standen Ltd	2,316.84	
V & J Knitwear Ltd	1,179.60	
Wrights Tools Ltd	341.64	
British Telecom	1,252.76	
EDF Energy	813.55	
Kings Lynn & West Norfolk Borough Council	357.00	
Barclaycard	2,537.72	
645 Services Ltd	5,652.00	
Carlile's Nursery & Grds Maintenance	4,083.00	
EE	954.35	
Gaswise Services Ltd	3,186.00	
David J Richards Ltd	477.40	
Scottish Power	17.72	
Truckmasters Handling Ltd	22,800.00	
Wyllie Ecology	1,965.00	
Staff Reimbursement	28.00	
Pitney Bowes	810.87	
HMRC Tax & NI	56,196.98	PAYE/NI
CCC Pensions Income	17,421.89	
Unison	42.80	
Fenland District Council	5,411.00	
Andrews & Arnold	4.33	
Barclaycard	57.15	
Scottish Power	6.33	
Prudential AVC	4,570.00	
AIM Electrical Services Ltd	60,000.00	New Control Panels Install for Weedscreen Cleaners for March East, Benwick,& Swavesey IDB's, T2b Scheme of Works
Carlton Controls Ltd	24,202.80	
Carlile's Nursery & Grds Maintenance	2,025.00	
CMS Electrical Services	576.00	
Food Safety Direct	419.40	
HL Hutchinson Ltd	183.12	
Hygiene Quality Forklifts Ltd	415.99	
MA Marketing & Consultancy Ltd	3,540.00	
Norfolk County Council	964.08	
Pumping & Drainage Systems Uk Ltd	1,259.45	
Allstar	1,507.02	
Month 4 - Salaries	91,150.38	
Month 4 - Wages	31,212.61	
Bottomline	59.24	
Royal Mail Group Ltd	207.37	
Corona Energy	6,155.64	
Staff Reimbursement	18.00	
Carlile's Nursery & Grds Maintenance	200.00	
CMS Electrical Services	144.00	
Tapflo UK Ltd	155,530.81	50% Payment Mobile Pumps Tranche Phased 2
Weightmans LLP	7,522.20	
Staff Reimbursement	85.06	
British Gas	100.49	
British Gas	33.41	
Phoenix people Consulting Ltd	250.00	
NEST	15,830.46	
Mr A Friars	121.75	
A F Group	6.46	
Biffa Waste Services Ltd	678.79	
Allstar	2,113.41	
Staff Reimbursement	25.00	
Facet (Duck Race)	20.00	
AG Reserves	1,860.00	
Davies Contracting Ltd	5,848.80	
Fenland District Council	209.37	
Portable Appliance Safety Services Ltd	3,273.48	
Pulsar Process Measurement Ltd	1,453.68	
Staff Reimbursement	34.20	
EE	938.47	
Carlile's Nursery & Grds Maintenance	2,325.00	
CW Group	235,417.20	50% Deposit for Weedscreen Cleaner Upgrades for Various IDB's - IDB Asset Resilience
Towergate	478.25	
EDF Energy	783.95	
TML	64.05	
British Telecom	1,285.96	
E Rand & Sons	26,757.57	
Balfour Beatty	158,862.59	Bank Raising Contractor Work
Allertons	704.64	
Antifriction Components Ltd	388.63	
J Bates & Sons	2,100.00	
Beebys Ltd	1,568.60	
L Bennett & Son Ltd	40.19	
B J Plant Hire Ltd	26,402.40	
Ben Burgess & Co Ltd	745.43	
Burley Fluid & Air	214.93	
B A Bush & Son Ltd	4,800.00	

Button Engineering Ltd	2,467.20	
Carlton Controls Ltd	1,362.00	
Coolerald Ltd	108.12	
Cope Safety Management ltd	1,009.87	
Datashredders Ltd	133.56	
Downham & Stow Bardolph IDB	488.58	
esri Uk	4,286.40	
Fenland Fire Appliance LLP	665.88	
Fire Skill Safety Solutions	3,840.00	
Fishers of March Limited	840.00	
Grafton Projects Ltd	447.92	
HGV Direct Ltd	77.71	
HL Hutchinson Ltd	3,186.00	
Hygiene Quality Forklifts Ltd	328.70	
Ireland's Farm Machinery Ltd	161.70	
Jarrold Training Ltd	2,154.00	
Landmark Trading (Stamford) Ltd	523.54	
March Electrical Supplies Ltd	1,308.53	
March Hire Centre Ltd	36.00	
Mastenbroek Environmental Ltd	257.99	
Ocean Safety Ltd	452.22	
Officeflow Ltd	429.39	
Peterborough PartsPlus	462.89	
Peleman Industries Ltd	528.66	
Penny Farthing Garage	58.60	
Power Different Ltd	7,438.80	
Pro-Purus Ltd	131.39	
Pulsar Measurement	8,328.00	
David J Richards Ltd	59.02	
Huws Grey (Ridgeons)	135.18	
RS Components Ltd	823.00	
R.Y.R Community Liaison Consultants Ltd	6,052.46	
Trade UK (Screw Fix)	113.74	
Streamline IT Solutions Ltd	3,268.68	
Switch	912.00	
Technology Services Group Ltd	6,869.70	
Thomas Telford Ltd	1,974.00	
The Valuation Office Agency	619.55	
V & J Knitwear Ltd	634.80	
Wrights Tools Ltd	248.87	
EA Waste Carriers	115.00	
Pitney Bowes	2,000.00	
HMRC Tax & NI	55,780.55	PAYE/NI
HM Land Registry	14.00	
CCC Pensions Income	17,382.93	
Unison	42.80	
Barclaycard	3,078.45	
HMRC VAT AINA	782.84	
HMRC VAT AINA Same Day Bank Charges	15.00	
Andrews & Arnold	4.73	
Beebys ltd	1,502.94	
L R Boon & Sons	118.04	
Boss Cabins Ltd	8,976.00	
CTS Security Ltd	1,909.20	
CMS Electrical Services	450.00	
J T Boiler Services	170.00	
Power Different	2,508.00	
TSG Ltd	130.68	
Whitings LLP	19,056.00	
Hygiene Quality Forklifts	415.99	
Barclaycard	31.39	
Allstar	2,163.50	
Fenland District Council	5,411.00	
HM Land Registry	7.00	
Prudential AVC	4,570.00	
Pitney Bowes	400.00	
Month 5 - Salaries	91,142.46	
Month 5 - Wages	34,145.39	
Bottomline	61.90	
Royal Mail	80.00	
Anglian Water - Wave	445.77	
ABB Ltd	41,876.82	
AIM Electrical Services Ltd	27,904.02	
Balfour Beatty	263,515.08	Bank Raising Contractor Work
Carlile's Nursey & Grds Maintenance	2,325.00	
CTS Security Ltd	2,312.29	
Towergate	83.26	
Weightmans LLP	4,275.60	
V & J Knitwear Ltd	33.30	
British Gas	63.86	
British Gas	23.26	
L Gravenor	220.00	
Brittons	511.00	
Brittons	96.00	
A F Group	6.46	
Biffa Waste Services Ltd	529.90	
NEST	16,340.57	
Phoenix people Consulting Ltd	250.00	
Allstar	2,153.31	
TML	64.05	
ABB Ltd	155,796.48	Deposit for Planned Maintenance Kits for ST Germans PS (IDB Asset Resilience Scheme)
3B Design & Print Ltd	69.60	
J Bates & Sons	1,050.00	

Beebys Ltd	1,502.94	
L Bennett & Son Ltd	32.12	
B J plant Hire Ltd	126,833.23	Main Drain Arisings Management - Bank Raising Works
L R Boon & Sons Ltd	108.50	
Ben Burgess & Co Ltd	88.37	
Burley Fluid & Air	583.46	
B A Bush & Son Ltd	156.60	
Civil Safety Training & Rescue Ltd	202.42	
Cope Safety Management ltd	1,266.80	
Comin Software Products Ltd	1,320.00	
D&J Transport	126.90	
Datashredders Ltd	563.88	
EMS Global Ltd	3,600.00	
EDC Services	553.26	
Grafton Projects Ltd	171.52	
HGV Direct Ltd	176.40	
Jacobs Uk Ltd	3,456.46	
Magpie Security (Norfolk) Ltd	168.80	
March Electrical Supplies Ltd	31.42	
Mastenbroek Environmental Ltd	840.19	
Masey Grounds	947.70	
Medlock Electrical Distributors Ltd	318.00	
N L Hydraulics	169.24	
Ocean Safety Ltd	282.04	
Officeflow Ltd	867.64	
Ogden Motor Engineers Ltd	148.50	
PHS Group	107.70	
Power Different	11,468.06	
Pro-Purus Ltd	50.28	
Riverside Automation Ltd	31,263.60	
Streamline IT Solutions Ltd	1,771.55	
Technology Services Group Ltd	261.36	
Watson Fuels (WFL Uk Ltd)	2,025.00	
Wrights Tools Ltd	512.91	
Xylem Water Solutions Uk Ltd	2,365.65	
British Telecom	73.20	
EDF Energy - Refunded 3/10/25 Ransonmoor	721.03	
British Telecom	1,272.03	
HM Land Registry	14.00	
NEST	16,500.61	
645 Services Ltd	5,310.00	
Anglia Water - Wave	21.96	
Carlile's Nursery & Grds Maintenance	2,560.00	
CMS Electrical Services	156.00	
EE	955.25	
Electrical Testing & Comp Solutions	32,187.00	
Pumping & Drainage Systems Uk Ltd	858.00	
Pitney Bowes	5.01	
HMRC Tax & NI	58,402.32	
Evergreen Ventures Ltd	5,268.00	
Andrews & Arnold	4.94	
Barclaycard	4,012.36	
CCC Pensions Income	17,476.72	
Unison	42.80	
Fenland District Council	5,411.00	
PWLB	344,120.77	Loan Repayment St Germans PS
Rev D J Addington	366.91	
Boss Cabins Ltd	35,904.00	
EDI Surveys Ltd	62,760.00	Channel Survey 100 Wisbech & Waldersey (Recoverable)
Stuart Group Ltd	316.51	
Towergate	552.25	
Weightmans LLP	1,656.00	
K M Asbestos Services Ltd	150.00	
Barclaycard	30.40	
Prudential AVC	4,570.00	
HM Land Registry	7.00	
Allstar	1,754.37	
Ben Burgess	62,586.00	Articulated Loader & Accessories for Mobile Pumps (Phase 2)
Coulstock & Place Engineering co Ltd	26,856.00	
Month 6 - Salaries	89,999.89	
Month 6 - Wages	34,153.84	
Pitney Bowes	400.00	
Staff Reimbursement	39.45	
Anglian Water	130.87	
Anglian Water	133.59	
Balfour Beatty	74,958.30	Bank Raising Contractor Work
CTS Security	1,958.46	
Davies Contracting Ltd	3,348.00	
EE	930.90	
British Gas	65.98	
Carlile's Nursery & Grds Maintenance	1,845.00	
Dipert & Perkins	660.00	
Thurlow Nunn Standen Ltd	2,405.40	
Biffa Waste Services Ltd	1,064.54	
British Gas	23.66	
Bottomline	59.78	
HM Land Registry	35.00	
Royal Mail	122.96	
Carlile's Nursery & Grds Maintenance	4,950.00	
Kew Grasscare	1,418.40	
B W Mack (Machinery) Ltd	2,288.20	
Steven Eagell Ltd	559.85	
Phoenix people Consulting Ltd	250.00	

BOC Ltd	367.68
Mr L M Morris	22.20
RYR Community Consultants Ltd	1914.19
Carlton Controls Ltd	28,979.64
A F Group	6.46
Staff Reimbursement	41.60
Allstar	2,317.06
TML	64.05
Petty cash	200.00
Brittons	96.00
	7,504,552.50

Mr Wool directed the Board to the Internal Audit Report (Enc 3) and highlighting that nothing new had been highlighted by the auditors. The 'Carry Forwards' identified have been reviewed over the last month and outstanding debts have been written off where appropriate, noting that there were several older debtor balances. These items should therefore not appear in next year's reports.

Referring to the Head of Finance report, Mr Wool advised the Board that the results for the half year to 30th September are roughly in line with budget. He advised that electricity costs to date at St Germans and Bevill's Leam Pumping Station are lower than forecast although accruals have been made in order to minimise any impact of a wet winter. At present it appears that the full year position is likely to be in line with budget forecast, although this is dependent on the coming months.

Mr Wool referred the Board to the Risk Management Strategy, and the recently approved update to the Joint Practitioners Advisory Group (JPAG) Practitioners' Guide to Proper Practices.

Mr Wool drew the attention of the Board to some assumption that were made when setting the budget and the impact these were having on the forecast. Mr Wool reported that no allowance had been made for any potential savings that would be made following the introduction of the Salary Sacrifice scheme on Pension contributions for employees in the NEST Scheme. This came into effect in June 2025 and the resultant saving is approximately £1,000 a month.

The Board had previously given approval to seeking a loan to pay for the Improvement Works at St Germans and Bevill's Leam Pumping Station. However, these works have now been funded by the Storm Recovery Grant T2B, and subsequently the loan has not been drawn.

The replacement of Ashline Lock Gates was also included, and the cost for a feasibility study has been included in the forecast.

The claim for Highland Water at the time of preparing the forecast was estimated, with the final calculations resulting in an additional £55k being claimed. We advised the EA at the time of submitting the claim that this was not our final claim as we were awaiting the outcome of the dispute with the EA over the funding of the River Management Scheme. If the final decision were to go against us then the claim would need to be updated to reflect this.

As of 5th November 2025, the number of Rates and Special Levies outstanding was £511,219.59. This figure includes £264,412.93 which is due to the collected by Direct Debit during December to February. This leaves a further £246,806.66 to be collected.

To date 156 Unpaid Rates Penalties have been raised for 2025-2026, amounting to £11,705.23. This is an increase from the 143 penalties raised during 2024/25.

For the Storm Recovery Fund T2B works, a project progress report has been submitted to the EA and the second 40% funding for all projects has been requested. The value of this request is £1,812,429.20.

This week we received the Actuarial Triannual Valuation for the Local Government Pension Scheme Fund. We currently have 15 employees in the scheme. The fund is in surplus by £6.1m and the value has increased by £1.6m since the last valuation in 2022. We are currently paying Employer Contributions at 20.5% of the Employees Salary, although the percentage contribution for the next 3 years has been set at 16.8%. Based on current pay figures this will reduce the cost to the Commissioners by approximately £24.5k per annum.

Mr Whittome asked if there will be a point where we can buy the scheme out. The Chair thought this would depend on where we want to spend our money and asked if it would be worth holding a briefing. Mr Wool advised that he has been asked to agree valuation formulas for this, which he will endeavour to do for discussion at the December Exec meeting.

Mr Wool advised that in the past 6 weeks we have had an independent PAYE audit carried out. An initial report has been provided to us this week and has indicated some weaknesses in our processes that we will need to address. A full update will be provided at the next Board meeting where appropriate.

The Chair asked Mr Wool where we would stand financially if the summer had been wet. Mr Wool thought that the finances would have been around £150k worse off, with this be attributed to additional electricity costs. He also reported that the previous electricity contract expired at the end of September, and we have now switched from EDF to British Gas. The fees are about the same although there is a slightly higher standing charge, but the unit rates are slightly less. The Chief Executive reported that he had a call scheduled with Ofgem the following day. For him energy costs and standing charges are the one key issue that ADA should be promoting. We are also starting to see the benefits from the solar installations. Mr Heading said it was his understanding that ADA had been fighting for IDBs on this issue, but the Chief Executive thought that if that were, so they had not been communicating this.

The Chair referred to the resolutions on page 8 and these were both approved unanimously.

Mr Wool asked the Board to authorise the payments as listed on pages 35-42. The Chair reminded the Board that all payments have been reviewed by the Chair or Vice Chair prior to payment. The payments were approved.

The Confidential Papers were reviewed and were all agreed.

<u>RESOLVED</u>

> That the Head of Finance is authorised write-off rates over 2 years old where the occupier is unknown.
>
> That the Commissioners authorise the Chairman to approve entering into a Public Works Loan (up to a value of £500,000 repayable up to 30 years) should there be an emergency need to do so.

B.3896 Date of Next Meeting

RESOLVED

The next meeting will be held on Thursday 23rd April 2026 at 9.30am.

B.3897 Any other business

As this was the last meeting in Mr Brown's capacity as Chair, he tried to list all of the events that had happened since he took the Chair. He started in the role thinking it would be quite straightforward, but 6 weeks later we had Christmas floods which were followed by Covid, and we embraced Zoom working. David Thomas, the previous Clerk and Chief Executive, then announced he would be stepping down. We introduced the Navigation Act, were flooded again, and then there were changes to staff with the new Chief Executive/Clerk and new Chief Engineer. High electricity prices were then followed by a drought. The Bank Raising scheme started and then we became involved with the Fens Reservoir. We hope to progress amalgamations in the next 5 years, we have seen major board changes with senior Board members leaving but we now have a much more diverse Board than in the past. We had the Defra Storm Recovery Grant Tranches A and B after more floods, which was stressful for the office. The successful introduction of Enforcement will deliver money to organisation, and the term ended with an EA squabble and a drought. Mr Brown thanked for the Board for the support he has received

The Vice Chair, Mr Whittome, thanked Mr Brown on behalf of the Board, for navigating us through choppy waters, bringing calm and dedication to the role and adding that we all thank him.

Mr Crofts referred back to the District Inspection held in the summer, saying he found this immensely interesting and learned a lot from it. He asked if another trip could be organised. The Chair observed that this used to happen every year but this was halted due to the Covid restrictions, but he assumes that going forward there will the opportunity to do this again. The Chief Executive confirmed the intention to look to earmark something for June.

With nothing further raised, the Chair closed the meeting at 12.20pm.

…………………………………………………………

Chair

…………………………………

Date