BLUNTISHAM INTERNAL DRAINAGE BOARD

Administered by:

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Telephone: DD (01354) 699377

19th December 2025

Dear Board Members

Upcoming meeting of the Board
Friday 16th January 2026

Please find overleaf the agenda for the meeting of the Board to be hosted at the Camb's site office, Needingworth PE27 4TA at 10.30am on Friday 16th January 2026.

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

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

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

Yours truly

P BURROWS, FCIWEM C.WEM CEnv

Clerk to the Board

BLUNTISHAM INTERNAL DRAINAGE BOARD

Friday 16th January 2026 – 10:30am

Camb's Site Office, Needingworth PE27 4TA

Agenda:

Item No	*Topic*	*Format*	*Lead*
1	Welcome & apologies	Verbal	Chair
2	Declarations of Interest	Verbal	Chair
3	Minutes of last meeting and matters arising	Pages 3 - 8	Chair
4	Constitution & Membership • Attendance • Vacancies & appointments • Composition and amalgamations • Training	Pages 9 - 11	Clerk
5	Clerk's Report	Verbal	Clerk
6	Chairman's Items • Brice Aggregates pipe – see photo/map	Verbal	Chair
7	Consulting Engineer's Reports, including: • Capital Programme & FCRM Grant-In-Aid	Pages 12 - 16	Clerk or Engineer
8	Health & Safety	Pages 17 - 18	Chair
9	Brice Aggregates Progress Report	Verbal	Chairman
10	Governance • Internal Controls • Banking • Accounts Return for 2024/2025 • Auditors report for 2024/2025 • Risk Assessment • Exercise of Public Rights • Transparency Code for Smaller Authorities	Pages 19 - 21 Pages 22 - 26 Pages 27 - 33	Clerk
11	Finance Report: looking back • Finance Officer's Review • Payments for 2025 • Highland Water Contributions from the Environment Agency	Page 34 Page 35	Clerk
12	Finance Report: looking forward • Finance officer's summary • Fees, remuneration and subscriptions • Precept to the Environment Agency • Estimates for 2025/26 • Rate requirements for 2025/26	Pages 36 - 37 Page 38 Page 39	Clerk
13	Date of Next Meeting	Verbal	Chair
14	Any other business	Verbal	Chair

(NB: If required for any agenda item:

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

BLUNTISHAM INTERNAL DRAINAGE BOARD

At a Virtual Meeting of the Bluntisham Internal Drainage Board on Wednesday 25th June 2025.

PRESENT

J Anderson (Chair)
P Burgess (Vice-Chair)
C Wisson

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

Welcome and Apologies

The Chair welcomed everyone to the meeting.

Apologies for absence were received from W Green and J Neish (HDC).

B.944 Declarations of Interest

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

Mr Wisson declared an interest in any matters concerning Lattenbury Services.

B.945 Minutes of last meeting

RESOLVED

That the Minutes of the Meeting of the Board held on the 17th January 2025 are recorded correctly and that they be confirmed and signed.

B.946 Matters Arising

There were no matters arising.

B.947 Transfer of Service Provision

Mrs Martin asked the Board to confirm their approval of their future service provider. The Chair advised that the Board intend to transfer to the Water Management Alliance from 1st April 2026.

Mrs Martin asked the Board to acknowledge that certain pieces of work or activities may need to continue after 1st April 2026, which are likely to include the year end accounts and IDB1.

The Board were asked to consider the Resolutions as listed in the Agenda document. They Board reviewed and discussed the resolutions. The Board agreed with all resolutions.

RESOLVED

Service	Organisation
Clerking (inc Office functions, Finance, Governance, Insurance & Utilities)	transfer to Water Management Alliance (WMA)

Environmental	transfer to Water Management Alliance (WMA)
M&E	transfer to Water Management Alliance (WMA)
Planning & Consenting	transfer to Water Management Alliance (WMA)
Capital Works and other Technical Services	transfer to Water Management Alliance (WMA)

Ref	**Theme**	**Resolution**
A	Clerkship	That the position of clerk to the IDB transfer from Middle Level Commissioners to the WMA at or as close to 1st April 2026 as possible and the provision of clerkship services begin from that date.
B	Finance	That the RFO from the WMA be added to the Barclays Bank PLC Mandate and authorised to sign cheques and authorised to make payments on behalf of the Board. Once handover of Financial services is complete, then MLC staff are resolved to be removed from the mandate and authorisations. The Board also approve to change banks, if required, by the new service provider.
C	Finance	That the RFO from the WMA be added as an additional administrator to the Barclays Bank PLC internet banking platform and once handover of Financial services is complete, they will become the primary administrator and MLC staff are resolved to be removed as administrators.
D	Finance	That the position of Responsible Finance Officer (RFO) to the IDB in transferred from the Middle Level Commissioners' Head of Finance to the RFO of the WMA at or as close to 1st April 2026 as possible and the provision of clerkship services begin from that date. At this point the Board will need to adopt new Financial Regulations and Internal Controls.
E	Finance	That at the point of handover, the IDB are removed from the Middle Level Commissioners group banking arrangements with Barclays Bank PLC.
F	Finance	That the issuing and collection of drainage rates for 2026/27 along with any collection of past debt.
G	Finance	That the Middle Level Commissioners will finalise and submit accounts for 2025/26 and the IDB1 return.
H	Finance	That the preparation of 2026/27 budget estimates and rate assessment be developed by both parties, but any meetings and decisions made after the position of clerk has been handed-over be led by the WMA. The issuing and collection of drainage rates for 2026/27 along with collection of past debt will be undertaken by the new service provider after handover of banking arrangements and the RFO role.
I	Finance	That the Board's internal audit services move from the Middle Level Commissioners' group arrangements with Whitings LLP to that as agreed with the WMA as of April 2026.
J	Clerkship	That the WMA provides a named person who becomes a shadow Data Protection Officer on behalf of the Board alongside the Lead Clerk of the Middle Level Commissioners and that both parties are considered as 'Data Handlers' on behalf of the Board who is 'Data Controller'.

K	Clerkship	Once handover of all data and information for all areas of service provision has been completed, then the person nominated in J above becomes the Board's sole Data Protection Officer.
L	Clerkship	That the Board authorise their 'Data Handlers' to transfer all relevant data and information, including personal data and any operational information held.
M	Clerkship	Authorise the WMA to develop a shadow webpage for the Board and the removal of the MLC hosted webpage once clerkship services have transferred. At this point the Board approve to adopt their new supplier's Privacy Policy and Complaints Procedure with the new supplier being the new public and partner point of contact for the Board at this point for all incoming/outgoing correspondence.
N	Clerkship	Other than the Board's Financial Regulations, Internal Controls, Privacy Policy and Complaints Procedure, the Board's other existing policies will remain in place until new or adapted policies are proposed by WMA.
O	Clerkship	That the Board will remain within the Middle Level Commissioners Group insurance policy until they are included within the WMA's arrangements.
P	Clerkship	Where relevant the Board will remain within the Middle Level Commissioners group approach to electricity contract arrangements (current contract ends Sept 2025) until they are included within the WMA's arrangements. The Board recognise this may be before or after 1st April 2026.
Q	Governance	The Board will adopt the model Reserved Matters, Financial Regulations and Scheme of Delegation of the WMA from 1 April 2026.
R	H&S	The IDB H&S lead and the WMA will let the MLC know, if appropriate to the IDB, whether the current services of COPE Safety Management as advisors to the Board (within MLC Group arrangements with COPE) will continue or whether there will be a new approach. The IDB H&S lead will inform the WMA of all details relating to any near miss, learning events, or other relevant Health and Safety related events or information pertaining to the IDB and its operation.
S	Capital Works	The MLC will provide transfer all details and IPR relating to capital projects and their management and admin underway or in a medium-term plan for the IDB and will inform the Environment Agency and DEFRA of the change of WMA where required.
T	Other Services	That the Chairman and Vice Chairman of the board are authorised to agree with the MLC Chief Executive and/or Chief Engineer and the WMA to the transition arrangements (including timescales and fees) associated with the transition of M&E, Environmental, Planning & Consenting, Capital Works and other Technical Services.

B.948 Environment Officers Report

The Chair confirmed that he and the Vice Chair were making arrangements to transfer the Boards Environmental provision to Helen Parish, and that this had been agreed by the Board.

B.949 Governance

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

a) Insurance

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

b) Risk Management Strategy and Internal Controls

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

Policy Reviews

RESOLVED

> That the Board reviewed and approved the publication of the Boards' Policy Statement.

c) Exercise of Public Rights

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

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

d) Consideration of potential litigation, liabilities, commitments.

Mrs Martin reported that as part of the Annual Governance review the Board were required to consider if there were any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end that have a financial impact on the authority. She confirmed that there were no such matters that have been raised through the office of the clerk. Members gave consideration to the position.

RESOLVED

> That there are no such events that would have an adverse financial impact on the Board that would need to be included within the accounting statements for the financial year ended 31st March 2025.

e) DEFRA IDB1 Return

RESOLVED

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

f) Annual Governance Statement

RESOLVED

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

B.950 Finance Report

Finance officer's review and key messages

The Board considered and noted the key finance messages of the Finance Officer, and the payments detailed for 2024. The Board noted that the figures within the Finance Officers Key messages did not correspond with the figures shown in the Budget Comparison, although these figures did correspond with the Accounting Statement.

The Budget Comparison was noted.

Payments for 2024

The Payments were reviewed and accepted.

Annual Accounts and Finance Papers 2024/2025

The Board considered and approved the Annual accounts and Finance Papers for the year ended 31st March 2025, as required in the Audit regulations. They agreed that once it had been confirmed by the Responsible Financial Officer that the correct figures had been entered into the return that the Chair be authorised to sign the return.

(Post Meeting Note: the RFO confirmed that the preceding years figures had been used in error and that the correct figures had been reported in the Budget and Annual Return).

RESOLVED

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

B.951 Date of next Meeting

RESOLVED

That next Meeting of the Board be held on Friday 17th January 2026 at 10.30 am.

B.952 Any Other Business

The Chair advised that Brice Aggregates had asked their Land Agent to represent them on the Board, which they accepted. A Board member from Bidwell's will be attending the next meeting.

With no other items being raised by the Board, the meeting was closed at 9.50am.

Provided by the Middle Level Commissioners		**Item No:**	**4**
Meeting:	**BLUNTISHAM IDB**	**Subject:**	**CONSTITUTION & MEMBERSHIP**
Date:	**Friday 16th January 2026**	**Officer Responsible:**	**Polly Tombleson**

RECOMMENDATIONS

The Board is asked to:

A. Election Notice
B. Note the current status of its membership and the role they each play as members serving the interests of the Board.
C. To consider filling the 2 vacancies.
D. Review attendance records and identify any resolutions as necessary.
E. Determine whether there are composition changes and/or amalgamations it wishes to progress.
F. Reenforce the need for members to view all five ‘Good Governance’ videos.
G. Identify any topic areas for additional training, as well as any inspection/site visit requirements.

1. Current status

1.1 The table below outline the current composition of the Board and the quorum as detailed in the standing orders.

	Elected Members	Appointed Members	Total Members	Quorum
Composition	6	N/A		3
Actual	4	1 HDC	6	
Vacancies	2		2	

1.2 The table below details the current elected members of the Board

No	Name	Status (one of four categories)	Commentary
1	James Anderson	Ratepayer	Chairman
2	Paul Burgess	Ratepayer	Vice Chair
3	Will Green	Nominee of ratepayer (D K Green)	Pump attendant
	Alan Holloway	Nominee of ratepayer (R & S Anderson)	
	Hilton Law	Resigned 27/11/2024	
4	Chris Wisson	Nominee of ratepayer (R & S Anderson)	
	Chris Hudson	Co-opted by RSPB	Left RSPB Jan 2025
5			
6			

1.3 The table below details the current appointed members of the Board.

1.4 Special levy paying District Councils appoint members to Boards and their role is to be part of the Board representing all the non-agricultural interests within the Board’s district. The Council must consider appointing members who have relevant knowledge or experience that is relevant to the Board and its district.

1.5 Appointed members do not need to be councillors or employees of the Council, therefore can represent wider relevant interests within the district, eg major infrastructure, commerce, community groups, environmental interests.

No	Name	Appointing Council	Commentary (one of three categories)
1	John Neish	HDC	Councillor
2			

1.6 All Members are reminded that have equal status to each-other around the Board table and are here to serve the interests of the Board.

2. Attendance

2.1 The table below outlines the attendance record for the last four meetings of the Board.

Elected Members

No	Name	17/1/2025	25/6/2024	12/1/2024	23/6/2023
1	James Anderson	Present	Present	Present	Attended
2	Paul Burgess	Present	Present	Present	Attended
3	Will Green	Present	Present	Present	N/A
4	Alan Holloway		Apologies		Attended
	Hilton Law	Apologies		Present	apologies
5	Chris Wisson	Present		Present	N/A
	Chris Hudson (non-voting)	Apologies	N/A	Apologies	apologies
6					
7					

Attendance at Chairs Meetings

No	Name	5/12/2025	6/12/2024	6/10/2023	13/12/2022
1	James Anderson		Apologies	N/A	N/A

Appointed Members (current and previous)

No	Name (Council)	17/1/2025	25/6/2024	12/1/2024	23/6/2023
1	John Neish HDC	Present	Present		Attended
2					
3					

3. Elections, vacancies & appointments

(ADA Good Governance Guide - 3.8.3 – The Chair of your IDB should, withstanding exceptional circumstances, follow the principles within the Cabinet Office's Governance Code on Public Appointments 2016, which states that there is a strong presumption that no individual should serve more than two terms of three years or serve in any one post for more than ten years.)

3.1 To consider appointments of Chairman & Vice-Chair
(any changes in Chair or Vice-Chair authorises the change of relevant Bank mandates)

3.2 To consider the vacancies on the board – Andrew Ward has been put forward by Brice Aggregates as their representative.

3.3 The Election of members of the Board will take place this year. Members will receive an election notice during July/August and are requested to return their complete slip as soon as possible. This term for current members ends on 31st October 2026.

4. Training

4.1 All Members are asked to digest the Good Governance Guide for Internal Drainage Boards published by the Association of Drainage Authorities and view the five accompanying videos intended to bring the guide to life. They are available via https://middlelevel.gov.uk/about/idb-governance/

4.2 To date 0 of 7 Board Members have reported viewing all five videos.

To date 1 of 7 Board Members have reported viewing 2 of the 5 videos.

4.3 Members are asked to identify any topics areas they would value further training on as well as any site inspections that would help them undertake their role on the Board more effectively.

4.4 Member training is reported to Defra as part of the annual IDB1 return.

Author Name: Polly Tombleson
Role: Senior Business Support Officer

Provided by the Middle Level Commissioners		Item No:	7
Meeting:	**BLUNTISHAM IDB**	**Subject:**	**CONSULTING ENGINEERS REPORT: CHIEF ENGINEER'S SUMMARY & CAPITAL PROGRAMME**
Date:	**Friday 16 January 2026**	**Officer Responsible:**	**Nicola Oldfield**

RECOMMENDATIONS

The Board is asked to:

A. **Consider the development of an investment plan for asset refurbishment/replacement. The Board is asked to instruct the Consulting Engineer accordingly.**

There are no specific updates other than those contained in the M&E Engineer's Report.

Author Name: Nicola Oldfield
Role: Chief Engineer

Appendix 1: Applications responded to since last report
Appendix 2: M&E Report

Appendix 1

There have been 2 planning applications responded to since the last meeting.

There have been no Byelaw Consent (to undertake works in and around watercourses) or (to discharge to a watercourse), or infiltration device applications processed since the last meeting.

Appendix 2

Provided by the Middle Level Commissioners		**Item No:**	**8**
Meeting:	**BLUNTISHAM IDB**	**Subject:**	**CONSULTING ENGINEERS REPORT: MECHANICAL & ELECTRICAL**
Date:	**Friday 16 January 2026**	**Officer Responsible:**	**Dave Bantoft**

1. M&E key messages and advice

Other than the matters described below or previously reported, only routine maintenance has been carried out since the last meeting and the pumping plant at the station is mechanically and electrically in a satisfactory condition. The station, pump and control panels are at an age where reliability is a concern.

The Board is strongly advised to consider the development of an investment plan for asset refurbishment/replacement. The Board is asked to instruct the Consulting Engineer accordingly.

1.1 M&E Equipment Key Health Indicators

Over the past 2 years we have been compiling and verifying Pumping Station Key Date to allow easier identification of equipment age and the need for refurbishment to assist in developing an investment plan for asset refurbishment or replacement.

To ensure reliability, resilience and longevity of the pumping equipment it needs to be refurbished or replaced at suitable intervals. We have experienced examples lately of pumps being left too long and failing, or when they are removed for overhaul, the condition is very poor and the pump overall lifetime has been reduced significantly, which is not cost-effective use of the asset. The same is true for control panels, component failures often damage other components incurring costly repairs and machine downtime. Overall, it is more cost effective to run well maintained equipment.

The pictures below are of pump bolts that have been in situ for 20 years and have corroded to the point of failure as shown by the gap between the flanges. Although now rebuilt with stainless steel bolts they were not in the past. The pump tubes are also heavily corroded which reduces pump life considerably. Ideally pumps should be refurbished every 10 years because by the time they reach 15 to 20 years it is likely the corrosion will heavily impact their overall residual life.

Station	Built	Pump	Pump Overhaul	Controls
Barley Croft	2001	2001	2001	2001

As shown by the key health indicators above the pump and control panel need refurbishment, the station piles are also heavily corroded, and the station needs a structural survey to determine its remaining lifespan.

Last routine inspection took place on 30/9/25 and lists the following remarks

1) Seal leaking between inner & outer pumps tubes, water running back from river.

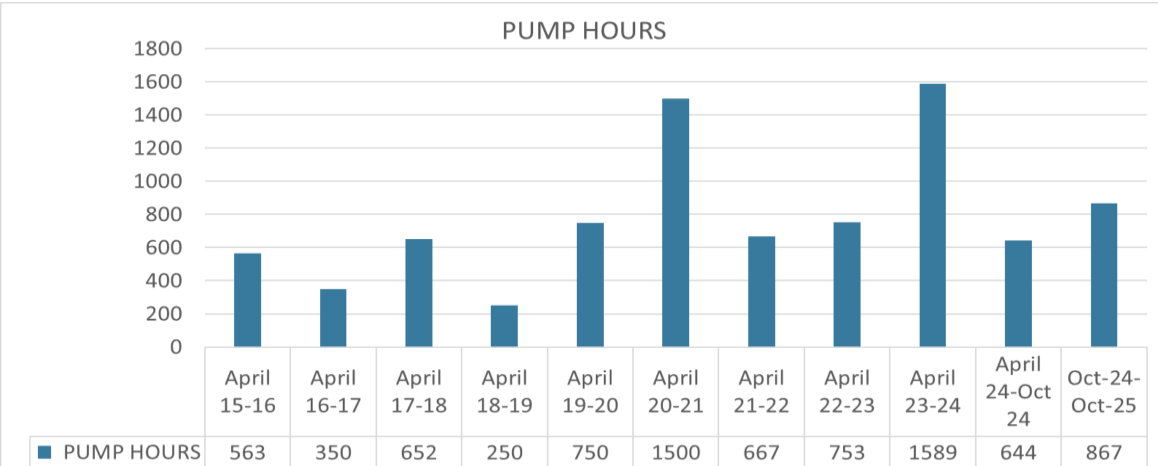
2) PFC fuses 2 & 3 blown, new PFC capacitor required.

3) Outside light not working.

4) Pump short cycling due to blocked screen which is not good for the pump life.

5) The MLC lock has been removed from gate which makes accessing site difficult using the old worn out ASEC lock which is temperamental.

2. Pumping summary



3. Inspections

3.1 EICR Test and Due dates as below. The EICR was successfully completed on 29th March 2024.

Board	Station	EICR Date	EICR Due
Bluntisham	Barley Croft	29-March 2024	29-March-2029

4. Pumping Station Key Dates

4.1 Please review the pumping station key dates below, if there are any discrepancies or you can add any details, please let me know. The key dates are an important reference and will feed into the upcoming Key Health Indicators and District Studies.

Station	Built	Pump	Pump Overhaul	Controls
Barley Croft	2001	2001	2001	2001

5. Water level Management

The pumping stations have summer and winter pump level references based on historic values which serve as very good reference points. I would actively encourage pump attendants to vary these to suit their current catchment conditions. For example, running pump start and stop levels at intermediate settings above the base winter settings during times of high Soil Moisture Deficit and then reducing towards winter level setpoints as the SMD reduces or if there is heavy rainfall forecast. This needs to be balanced with ensuring the pump has a good operating range so it is never short cycling (hunting). This can also be used to ensure maximum benefit of the lower night electricity rate.

Ultimately this takes more operator time but will produce more efficient running and reduce costs. We can advise on this if needed and show some good and bad examples to help with setting and monitoring your pumps.

Author Name: Dave Bantoft
Role: M&E Engineer

Cope
SAFETY MANAGEMENT

Site Safety Inspection Record

Bluntisham IDB

Complete

Name of organisation:	Bluntisham IDB
Date of site visit	19.02.2025 09:00 GMT
Address of inspected premises	Hanson Needingworth Quarry Huntingdon PE27 4TA
Name of Advisor	Martin Clark
Time of arrival at site:	20.02.2025 09:00 GMT
Audit Name	Bluntisham IDB

Audit

An opening meeting was held with

James Anderson

Have there been any accidents since our last visit?	No
Have there been any new starters since our last visit?	No

1

It was understood that as of Jan 2026 the IDB will no longer be part of Middle Level Commissioners, and a decision as to the future operational support has not been finalised at this time.

No significant issues were recorded in the period since the previous site visit.
It was pleasing to note that housekeeping was observed to be good and the barriers and hand rails remain in good condition.

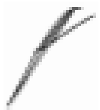
2

As previously discussed , in order to provide a consistent standard of signage at each of the pumping station sites, it is recommended that signage is displayed on the site access gate(s) or perimeter fencing where provided, or pumping station building that has the following information:
- Pumping Station Name.
- IDB Name.
- Location details. eg. Grid ref, 'What Three Words'
- Contact details for emergency (e.g. name, phone number, email).
- Hazard warning pictograms relevant to the site, e.g electric shock, automatic machinery, deep water or fall from edge, no unauthorised entry, etc.

It was was understood that Middle Level Commissioners have been contacted to facilitate this

Photographic Risk Assessment

Advisor's signature



Martin Clark
20.02.2025 10:04 GMT

Departure time	20.02.2025 10:04 GMT

Photographic Risk Assessments closed out during the visit.

Nil

Number of outstanding Photographic Risk Assessments	0 From 0 to 99

Provided by the Middle Level Commissioners		Item No:	10
Meeting:	**BLUNTISHAM INTERNAL DRAINAGE BOARD**	**Subject:**	**GOVERNANCE**
Date:	**Friday 16th January 2026**	**Officer Responsible:**	**Paul Burrows**

RECOMMENDATIONS

The Board is asked to:

A. Consider and approve the Annual Return 2025/2026
B. Consider and approve the Auditors Report for 2025/2026
C. Note the continued appointment of Whitings as Internal Auditor.
D. Review and approve the updated Policy Statement included as appendix.
E. Highlight if there are any specific risks or issues not covered within its Risk Management Strategy that may need review ahead of the next formal update.
F. Note the system of financial Internal Controls that are in place and consider whether additional controls are required within the running and decision making of the Board.
G. Exercise of Public Rights
H. Consideration of potential litigation, liabilities, commitments

1. Annual Return & Auditors Report 2024/2025

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

1.2 The Board/Commissioners to consider:

- the comments of the auditors on the Annual Return for the year ended 31st March 2025. (Appendix 1)
- the Audit Report of the Internal Auditor for the year ended 31st March 2025. (Appendix 2)

1.3 The Board are reminded that Whitings LLP were appointed as internal auditor for a five-year period commencing 1st April 2023 (financial years 2023/24 to 2027/28).

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

2. Internal Controls

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

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

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

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

3. Risk Assessment and Insured Values

3.1 The Board are asked to consider and approve their Risk Management Strategy.

3.2 The insured values for the Board's assets are detailed below:

BLUNTISHAM IDB
INSURED VALUE OF FIXED ASSETS

PUMPING STATION

	As At 1st April 2025	
BARLEY CROFT PUMPING STATION	1,000,000.00	Index linked

4. Exercise of Public Rights

4.1 For completion of the Annual Governance Statement the Board is required to confirm that they provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.

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

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

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

4.3 In addition, a notice of the conclusion of the external auditor's limited assurance review of the annual return, together with relevant accompanying information, has been published in accordance with the requirements of Regulation 16 of the Accounts and Audit Regulations 2015. We also display the ['Local Authority Accounts – A Summary of Your Rights'] with the notice.

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

5. Consideration of potential litigation, liabilities, commitments:

5.1 The clerk to report.

Author Name: Paul Burrows
Role: Clerk

Appendix 1 Annual Return 2024/2025
Appendix 2 Audit Report 2024/2025

Bluntisham Internal Drainage Board

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 Bluntisham Internal Drainage Board for the year ended 31st March 2025 has been completed and the accounts have been 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 Bluntisham Internal Drainage Board

The Clerk
Bluntisham Internal Drainage Board
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 Board

Date of Announcement: 10th September 2025

Annual Internal Audit Report 2024/25

BLUNTISHAM INTERNAL DRAINAGE BOARD

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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 [redacted]quirements 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: 17/06/2025 18/06/2025 30/06/2025

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

Signature of person who carried out the internal audit: P. Green - Whitings LLP

Date: 30/06/2025

***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).

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

BLUNTISHAM INTERNAL DRAINAGE BOARD

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

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

	Yes	No	N/A	
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.				*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*

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

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

25/06/2025

and recorded as minute reference:

B.949

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

Chair [signature]

Clerk RMarsh

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Section 2 – Accounting Statements 2024/25 for

BLUNTISHAM INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	61,479	51,779	*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	20,981	23,778	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	7,359	16,397	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	0	0	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	38,040	33,395	*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	51,779	58,559	*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	92,552	117,127	*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	470,000	470,000	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including 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

AWool

Date 12/06/2025

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

25/06/2025

as recorded in minute reference:

B.9.50

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

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

In respect of **Bluntisham Internal Drainage Board – DB0011**

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:

None

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 05/09/2025

Whitings
Chartered Accountants LLP
Fenland House, 15B Hostmoor Avenue
March, Cambridgeshire, PE15 0AX
t: 01354 652304
e: march@whitingsllp.co.uk
w: whitingsllp.co.uk

BB/MM053
30 June 2025

Messrs. P Burrows, A Wool and S Ablett
Middle Level Offices
85 Whittlesey Road
March
Cambs.
PE15 0AH

Dear Messrs. P Burrows, A Wool, and S Ablett,

MLC administered Internal Drainage Boards - Internal Audit 2024-2025

Having completed the internal audit work for the various Internal Drainage Boards administered by the Middle Level Commissioners officers for the year ended 31 March 2025, we are pleased to provide you with the following recommendations to be considered for implementation. We have included some general points and some points which are related to specific boards.

General points

1. **Employee Benefits**

   As of 6 April 2025, HMRC has implemented a significant change in the tax treatment of double cab pickups. These vehicles are now generally classified as cars rather than vans for Benefit-in-Kind (BIK) purposes, unless they are primarily suited for the conveyance of goods.

   As a result, BIK charges will now be based on CO_2 emissions, which could lead to higher tax liabilities for employees and increased Class 1A National Insurance contributions for employers. However, vehicles that were purchased, leased, or ordered before 6 April 2025 may continue to be treated as vans until the earlier of disposal, lease expiry, or 5 April 2029.

   We recommend that businesses review their fleet policies and carefully consider the tax implications when acquiring new vehicles.

   In relation to other employee benefits, we note that, where applicable, these are being correctly recognised as Benefit-in-Kind and disclosed on form P11D. We encourage employers to regularly review the valuation of such benefits to ensure they accurately reflect what the employee receives—particularly in cases where living accommodation or similar provisions are offered.

Client comment:

This was considered and new double cab pickups ordered before 6^{th} April 2025. This will be reviewed again before 5^{th} April 2029.

An audit of Benefits-in-Kind declared and P11D's has been arranged for October.

2. Provisions

We are pleased to note that, in the main; provisions recognised within the accounts of applicable boards are being monitored and written back as required. There are still isolated cases where provisions are "brought forward and carried forward" that relate in excess of the standard life of debt, being 6 years. Whilst we are satisfied there is reasonable rationale for their retention we would question whether payments could be reinforced if the life of debt has been exceeded, with the exception of amounts recognised in respect of development contributions. We would encourage continued review of provisions brought forward from prior years, especially those exceeding the standard life of debt, writing these off as appropriate, with board approval as appropriate.

Client comment:

As part of the year end accounting procedures, provisions/balances are looked at on an individual basis and decisions made on relevance as to retain or to write back.

3. Surplus Funds –

In previous years we have communicated the importance of investing cash assets that are not required to fund operational needs, to combat the erosion of these liquid assets through inflation. We are pleased to see that the organisation have taken heed of this advice and made a number of deposits with Barclays, in addition to discussing the potential pooling of cash resources with IDB's under their administration to gain access to higher rates of interest. Although inflation has now eased to 3.4% as of May 2025, it remains essential to continue reinvesting and actively managing these assets to preserve and grow their value over time.

Client comment:

We are currently making treasury deposits for individual Boards within the mandated authority given by each authority but need to manage this with specific cashflow requirements while also making consideration to having balances available for potential event situations requiring immediate cash. We will be monitoring additional staff time required to manage this while discussing matters further with our bankers.

4. Rental of Land

It was previously noted that some IDB's were renting out land to tenants at lower than market rate and that this should be reviewed to ensure value for money principles were being applied.

We are happy to note that some IDB's have increased the rental values of land to market rates, although there are still some IDB's where the rental value is significantly below market value and we advise that the market values are increased for these boards to ensure value for money principles are applied going forwards.

<u>*Client comment:*</u>

Boards which have land holding for rent generally review rents in accordance with tenancy agreements and use local land agents for guidance. Several Boards have small holdings of land which are let at reasonable rates with a view to keep the land tidy and in good order therefore they are not necessarily commercially viable. Several Boards have slamp land, which cannot be considered the same as general agricultural land for rental purposes. All Boards look to get the best rents available, but these are relevant to the size and type of land being let.

5. Bank Transfers

We are satisfied with the accuracy of bank and cash balances and have successfully reconciled these to the underlying accounting records. We note that transfers between bank accounts are being recorded as movement per-month in the accounting records, on enquiry this was due to time constraints experienced within the finance department during the financial year. Whilst we are satisfied that reconciliations have been carried out manually correctly, we would recommend that all bank movements are fully reflected in the postings to the accounting software of the board.

<u>*Client comment:*</u>

Concerning audit point 3 - surplus funds, to maximise returns within the mandated authority with Barclays we are required to operate linked accounts, with receipts/payments being made from the standard current account. This account has a fixed balance which is adjusted following receipts/payments to it - surplus balances above the fixed limit transferred to the Business Premium account, deficit balances below the fixed amount transferred from the Business Premium account to the current account. These transfers are adjusted through the accounting software in relation to the statement frequency, with both accounts being fully reconciled - a credit in one account being matched with a debit in the other. Current staff resources do not allow for additional time to be spent transferring individual values, the net transfer for the statement being made - as we are doing this for around 28 accounts this currently provides the best value for money to the boards.

6. Bank reconciliation and verification

We are pleased to note that bank reconciliations have been conducted on a monthly basis throughout the year. However, we observed that verification was not completed for the first two months of the year across all Boards.

We acknowledge that this period coincides with a particularly demanding time for the staff from financial department, who are focused on preparing year-end financial reports for submission ahead of the 1st July 2025 deadline for external audit.

Nonetheless, we would like to emphasise that timely and documented verification of bank reconciliations is a fundamental internal control. It plays a critical role in ensuring the accuracy and integrity of financial records. We therefore recommend that verification be consistently performed and evidenced on a monthly basis, including during peak reporting periods.

Client comment:

Control accounts and bank reconciliations are carried out for the quarter to 30th June every year and we do not have the capacity to complete these monthly at that time. Accounts are still be prepared in this time and adjustments made, therefore closing/opening balances have not been confirmed.

7. Website Publication

We are pleased to note that, for several years, a substantial amount of information has been made publicly available and is generally kept up to date, with links directing users to the most current versions. However, we have occasionally observed inaccuracies—such as links pointing to outdated or incorrect documents. For example, a link may reference the Capital Improvement Programme for the 2023/24 financial year instead of the current 2024/25 version. We also note that the most relevant version of this document is available within the published meeting minutes.

Nonetheless, we would like to take this opportunity to emphasise the importance of ensuring that all published information is accurate and up to date.

Client comment:

Every effort is made to update the relevant pages of all authorities in an efficient and timely manner and in accordance with the regulations.

Your comment is noted, and procedures are being amended concerning this for the future.

8. **Fees for the service of District Officers and Pump Attendants**

We have noted that not all boards are approving payment rates for the services rendered by District Officers and/or Pumping Attendant during the board meetings, instead approval is confirmed as a percentage increase, generally being in line with the Middle Level Commissioners award.

We appreciate that the board is approving the payment lists, where the amount is specified. However, we would suggest to include the amount to the discussion during the meeting and confirm the approved sum in the minutes as per prior years.

Client comment:

District officer/pump attendants are contracted services, and the boards are approving an amount for the provision of these services, however, the point is noted and the actual amount payable discussed at the meeting should be recorded in the minutes.

Specific Points

Waldersey IDB and Hundred of Wisbech IDB – Joint Pumping Arrangement

As in previous years it is noted that there is a discrepancy between debtor held in Waldersey IDB and the creditor held in Hundred of Wisbech IDB.

Waldersey IDB – Debtor	£37,696.50
Hundred of Wisbech IDB - Creditor	£40,000.00
Difference	**£2,303.50**

We are pleased to note that this difference is insignificant for the current year. The difference arises due to the accounts of Hundred of Wisbech IDB being completed before Waldersey IDB, leading to a provision being required in the former's books in the absence of more accurate information being available. The difference is adjusted in the following year's Accounts for Hundred of Wisbech.

We have also noted that the closing debtors balance in Waldersey IDB and the closing creditors balance in Hundred of Wisbech IDB were overstated in the previous financial year by £38,700.30. This discrepancy arose because the Boards were not aware that a grant recovery would be available later in the year to offset excess pumping costs incurred during the 2023/24 financial year. This issue only came to light following the completion of the audit for that year.

We can confirm that the overstated amounts have been correctly adjusted during the current financial year in both Waldersey IDB and Hundred of Wisbech IDB.

We note that there have been discussions to potentially amalgamate the two boards, this would eradicate the anomaly. However, in the absence of this, we suggest that meetings and account preparation periods be brought into line, if possible, to eradicate this issue.

Client comment:

These costs relate to the contribution for the costs of the shared pumping facility and at the time of production of the year end accounting statements discussions were taking place concerning potential changes to the contribution because of changes in land use. A new proposal had been put forward which was broadly approved by both Boards.

There are no current plans to change meeting dates so as one set of accounts is finalised before the other there is likely to remain creditor/debtor position in both sets of accounts although now that all older balances have been cleared, any in-year balance should be cleared, generally a year in arrears.

At the 2024 meetings for both Boards amalgamation was discussed and both Boards approved to enter discussions concerning a potential amalgamation between the Boards. It is unlikely that any amalgamation will be completed by 31st March 2026 at which time both Boards are moving to the Water Management Alliance.

Waldersey IDB

We have noted that the Board owns two parcels of land, located at Green Drove and Crooked Bank. We understand that the Green Drove land has been professionally revalued and is situated near the pumping station. However, the Crooked Bank land, which is located next to the former pumping station, has not been revalued. Based on our discussions during the course of the audit, it would appear that the Board currently has no plans to undertake a revaluation of this land.

Both parcels of land should be revalued and recorded in the Board's fixed asset register to ensure these assets are properly reflected in the financial records of the Board.

Client comment:

Clerking and administration of Waldersey IDB is being transferred to the Water Management Alliance in 2026. Board approval would be required to action this request. We would advise the board to approve for a valuation exercise to take place at their next Board meeting which is in June 2026.

Manea & Welney IDB

During our review, it was noted that the Debtors Report showed a significant unallocated amount of £1,625,843.45. We understand that this is an isolated incident related to software issue that has subsequently been rectified and hasn't affected the accuracy of the financial statements prepared.

Client comment:

Your comment is noted.

Upwell IDB

We observed that the new hire purchase agreement applies the straight-line interest allocation method. We have recommended adopting the effective interest method, which more accurately reflects the cost of borrowing over the life of the agreement and is in line with UK accounting standards.

Based on our discussions during the course of the audit, we understand that this recommendation will be implemented in the accounts for the next financial year. The impact on the current financial statements is not considered material.

Client comment:

Your comment is noted.

We take this opportunity to thank your staff involved in our audit for their assistance and cooperation in achieving substantial completion by the stated target deadlines. We trust that the engagement team have not caused significant disruption during the execution of their procedures.

Yours sincerely,

whitings LLP

Whitings LLP

Provided by the Middle Level Commissioners		Item No:	11
Meeting:	**BLUNTISHAM INTERNAL DRAINAGE BOARD**	**Subject:**	**FINANCE REPORT – LOOKING BACK**
Date:	**Friday 16th January 2026**	**Officer Responsible:**	**Andrew Wool/Sam Ablett**

RECOMMENDATIONS

The Board is asked to:

H. Consider and approve the payments detailed within Appendix 1.
I. Highland Water Contributions from the Environment Agency

Finance Officer's review and key messages

Forecast for Income/Expenditure against Budget
For 2025/2026 the estimated expenditure for the Board was £31,121 and a rate of 22.25p was set to raise this through agricultural drainage rates and special levy.

The current forecast for income/expenditure to 31st March 2026 shows that expenditure is in line with budget against which rates were set.

However, members are advised that these figures are estimating pumping costs to be in-line with the budget proposal against which the rates have been set and should therefore also take into account the significant financial implications major storm events can have on Drainage Board budgets.

There will be a full reconciliation of balances at the financial year end.

1. Payments for 2025

1.1 Payments are detailed within Appendix 1

2. Highland Water Contributions

2.1 Under Section 57 of Land Drainage Act 1991 the Board can make a claim for funding to the Environment Agency for the additional costs of the onward management of water from the district's highland. It is at the Environment Agency's discretion if they pay the contribution, and it is accounted for within the local team's annual maintenance budget.

2.2 When completing the budget proposal claims were estimated against the likely out-turn for 2024/2025 and the budgeted expenditure for 2025/2026. The highland water claim included within the rating estimates was £1,000. The final submitted claim amounted to £4,284.93 (£2,296.37 representing 80% of the Boards' estimated expenditure for the financial year 2025/26 plus £1,988.57 representing the balance of claim for the financial year 2024/25).

Author Name: Andrew Wool/Sam Ablett
Role: Treasurer/Assistant Treasurer

Appendix 1 Payments for 2024/25

Appendix 1

BLUNTISHAM INTERNAL DRAINAGE BOARD

Payments 2025/2026 (1st April 2025 - 30th November 2025)

D & M K Green & Sons - Pumping station duties (1st April 2024 to 31st March 2025)	1,920.00
Lattenbury Services Limited - Flail mowing	6,600.00
Information Commissioner - Renewal of Data Protection registration	52.00
Middle Level Commissioners - Pumping station maintenance	195.36
Middle Level Commissioners - Suppy remedial Health & Safety signage (Account from 3B Design & Print)	69.60
Middle Level Commissioners - Fees (Planning and development applications)	60.30
Middle Level Commissioners - Administration charge, postages, telephone charges, stationery, travelling, health & safety contract and storm recovery Tranche 1 claim	4,180.37
Environment Agency - Precept	1046.65
PKF Littlejohns LLP - Audit fee (2024/2025 accounts)	252.00
Middle Level Commissioners - Administration charge, postages, telephone charges and internal audit fees (Whiting & Partners, 2024-2025 accounts)	4,315.92
Middle Level Commissioners - Renewal of insurances	813.85
Middle Level Commissioners - Pumping station maintenance	212.16
Environment Agency - Precept	1,046.64
	20,764.85

(NB - Amounts shown include Value Added Tax)

Provided by the Middle Level Commissioners		**Item No:**	**12**
Meeting:	**BLUNTISHAM INTERNAL DRAINAGE BOARD**	**Subject:**	**FINANCE REPORT: LOOKING FORWARD**
Date:	**Friday 16th January 2026**	**Officer Responsible:**	**Andrew Wool/Sam Ablett**

RECOMMENDATIONS

The Board is asked to:

A. Consider the Finance Officer's summary
B. Fees, remuneration and subscriptions
C. Note the Precept to the Environment Agency
D. Review and Approve Rating Estimates for 2026/2027
E. Consider and Approve the Agricultural Drainage Rates and Special Levy requirements for 2026/2027

Finance Officer's summary and key messages

Forecast for Income/Expenditure against Budget
For 2025/2026 the estimated expenditure for the Board was £31,121 and a rate of 22.25p was set to raise this through agricultural drainage rates and special levy.

The current forecast for income/expenditure to 31st March 2026 shows that expenditure is in line with budget against which rates were set.

However, members are advised that these figures are estimating pumping costs to be in-line with the budget proposal against which the rates have been set and should therefore also take into account the significant financial implications major storm events can have on Drainage Board budgets.

There will be a full reconciliation of balances at the financial year end.

1. Fees, Remunerations and Subscriptions

1.1 Subscription to the Association of Drainage Authorities (ADA) to increase by 5.0% for 2026 therefore the annual fee will be £711.90.

1.2 To consider the District Officers fee 2026/2027

1.3 To consider payments in respect of pumping station duties 2026/2027

2. Precept to the Environment Agency

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

2.2 The Anglian (Great Ouse) Regional Flood & Coastal Committee (RFCC) determined that the Precept will increase by 2% for 2026

2.3 The precept for 2025 was £2,093.29

3. Estimates for 2026/27

3.1 The estimated budget for 2026/27 is shown in Appendix 1.

3.2 The Board are reminded that it is standard practice to budget for an average year in terms of rainfall and associated pumping requirements.

4. Rate Requirements for 2026/27

4.1 Appendix 2 details the rate requirement that needs to be set and approved by the Board in order to raise sufficient rate and special levy income to cover the budget estimate.

4.2 Board Members are welcome to propose alternative rate requirements and invite these for consideration by the Board along with their supporting rationale and proposed mechanism for catering within the budget estimate and/or the Board's investment strategy.

4.3 Standard provisions have been included with estimates.

The provision for drain maintenance works has been increased to keep pace with inflationary pressures to ensure the Boards programme can be properly managed.

There will be a new electricity supply contract in place from October 2025 and there are currently no indicators as to possible unit rates for this time.

There has been no indicator for possible insurance costs, and a general inflationary increase has been included.

These budget provisions indicate a rate requirement for 2026/2027 of 22.25p, the rate set for 2025/2026 being 22.25p.

Author Name: Andrew Wool/Sam Ablett
Role: Treasurer/Assistant Treasurer

Appendix 1 Estimates for 2026/27
Appendix 2 Rate Requirements for 2026/27

APPENDIX 1

BLUNTISHAM INTERNAL DRAINAGE BOARD
BUDGET 2026/2027

		Approved budget 2025/2026 £	Probable Actual 2025/2026 £	Proposed Budget 2025/2026 £		Remarks	
1	Channel Maintenance	8,100	8,100 [A]	8,400 [B]	A -	Includes provision for works 2025/2026	7,000
2	Pumping Station				B -	Includes provision for works 2026/2027	7,250
	Repairs and Renewals	1,750	1,750	4,050 [C]		Chairman to report	
	Electricity	10,000	10,000 [D]	7,100 [E]			
	Labour	1,600	1,600	1,600	C -	Includes provision for:	
						PFC Capacitor	1,000
3	Administration					Repair to Seal leaking between inner and outer pump tubes	1,750
	Insurances	815	814	860			
	Administration	8,000	8,000	8,326	D -	Estimate for usage in curreny year at contract rates	
4	EA Precept	2,155	2,093	2,135			
					E -	Estimate for likely usage based on future	
5	Improvement works	0	0	0		contract prices	
		32,420	32,357	32,471	F -	Assumes for Interest and Highland Water Payment	
	LESS Deposit Accounts interest, etc	1,299	1,350 [F]	1,350 [F]			
		31,121	31,007	31,121			

Last years rate set - 22.25p

Rate Required: 22.25p

APPENDIX 2

Bluntisham Internal Drainage Board

Rate and levy requirements 2026/2027

Under Section 37 of the Land Drainage Act 1991, the appropriate proportions in which the net expenditure of the Board must be borne for 2026/2027 are: -

a) Proportion to be borne by the Agricultural Sector – 33.80%

b) Proportion to be borne by Special levy issued to Huntingdonshire District Council - 66.20%

The product of a rate of 1p in the £ on Agricultural land and buildings is £473

In 2026/2027 a rate of 1p together with corresponding Special levy would raise £1,399.

Estimated revenue cash balance in hand on 31st March 2026 without transferring any balance to the pumping plant replacement fund is - £15,126

Estimated balance in the Boards Asset Replacement Fund on 31st March 2026 without transferring any balance from the general fund is £43,686.

The estimated net expenditure of £31,121 in 2026/2027, is equivalent to: -

a) a rate in the £ on Agricultural land and buildings of 22.25p and

b) a Special levy on Huntingdonshire District Council of £20,601.

In 2025/2026 a rate of 22.25p in the £ was set together with a Special levy of £20,601 on Huntingdonshire District Council to raise £31,121 towards estimated expenditure of £31,121.

The estimated expenditure for 2026/2027 does not include provision for the cost of future pumping plant replacement.

P BURROWS

Clerk to the Board

December 2025