BLUNTISHAM INTERNAL DRAINAGE BOARD

At a Meeting of the Bluntisham Internal Drainage Board
Held at Needingworth Quarry on Friday 16th January 2026.

PRESENT

J Anderson (Chair)	J Neish (HDC)
P Burgess (Vice-Chair)	A Ward

The Lead Clerk Mrs Ruth Martin representing the Clerk was in attendance. The Chairman also welcomed Ms Sallyanne Jeffrey from Water Management Alliance to the meeting.

The Chair welcomed Mr Andrew Ward to his first meeting.

Apologies for absence

Apologies for absence were received from Mr W Green and Mr C Wisson.

B.953 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.

Members agreed to declare any interests during the course of the meeting.

B.954 Confirmation of Minutes

The minutes were confirmed as a true record, and no Matters Arising were identified.

RESOLVED

That the Minutes of the Meeting of the Board held on the 25th June 2025 are recorded correctly and that they be confirmed and signed.

B.955 Constitution & Membership

Viz:

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

Mrs Martin advised that there are currently two vacancies on the Board. Mr Ward is the new Site Manager for Brice Aggregates and based at Needingworth Quarry and had shown an interest in joining the Board. The Chair asked Board members if they would be happy to co-opt Mr Ward onto the Board, and this was unanimously agreed.

The Chair advised that the RSPB are not intending to propose any Board members at present, and asked those present to talk to any prospective new members who may be prepared to fill the remaining vacancy on the Board. Mr Neish added that he would ask at the Parish Council meeting.

Election of Chair and Vice Chair

The Board agreed that Mr J Anderson be appointed as Chairman of the Board. This was proposed by Mr Burgess and seconded by Mr Neish.

The Board agreed that Mr P Burgess be appointed as Vice Chairman of the Board. This was proposed by Mr Anderson and seconded by Mr Neish.

RESOLVED

That Mr J Anderson be appointed as Chairman of the Board.

That Mr P Burgess be appointed as Vice Chairman of the Board.

That Mr A Ward be co-opted as a member of the Board.

The Board were advised that 2026 is an election year and that they would be advised on further details in due course.

Board members were asked to complete the training matrix circulated and were reminded that Board training is now reported on the IDB1 form and asked to advise the Clerk of any training completed or required.

B.956 Clerk's Report

Mrs Martin gave a verbal report on behalf of the Clerk.

IDB Fund

2025/26 has begun how 2024/25 ended with delivery being the primary focus. We were successful in securing approximately £4.5m of grant for a number of IDB Fund (Tranche 2b) submissions and the administration and delivery of these commitments has been a primary focus particular for staff in M&E, Operations, Environment & Ecology and Finance, meaning some 'business as usual' activity has been impacted:

- Mobile Pumps – Phase 2 - £1.2m
- St Germans Pumping Station Resilience Phase 2 - £1m
- Bevill's Pond Resilience - £0.3m (MLC and Sawtry IDB)
- Asset Resilience – Pumps and Channels - £2m (MLC and IDBs)

This fund, coming with less constraints than FCRM grant-in-aid, is enabling us to think and invest differently. In my view we need to change gear in terms of our business model and philosophy to become more commercially minded within the boundaries of a not-for-profit public authority. Whilst there remains work to do within our improvement and modernisation journey, our organisational foundations are now in a much healthier position to build from, albeit our base capacity and capability are a constraint to what needs to be, and could be, achieved. We will need to identify and nurture partnerships not only with traditional partners but with the innovators within our local agricultural and the development sectors.

The Board discussed differing ways in which they could source funding and will continue to consider this in the future.

Ms Jeffrey added that any funding above £3m would expect Boards to make a 10% contribution. Grants under £3m are GiA eligible as before. Funding of 10% of a scheme cost could be a problem for many Boards.

The Chair added that this Board is quite financially sound.

Data Provision

We are receiving an increasing number of data requests from a variety of sources. These can be complex and time consuming to service, sometimes for projects or purposes with little to no direct benefit to the Commissioners and our administered IDBs (where we act as their data controller).
To better protect our interests, we have developed and are now using a formal data sharing agreement with third parties. We will introduce a cost recovery approach to servicing such requests.

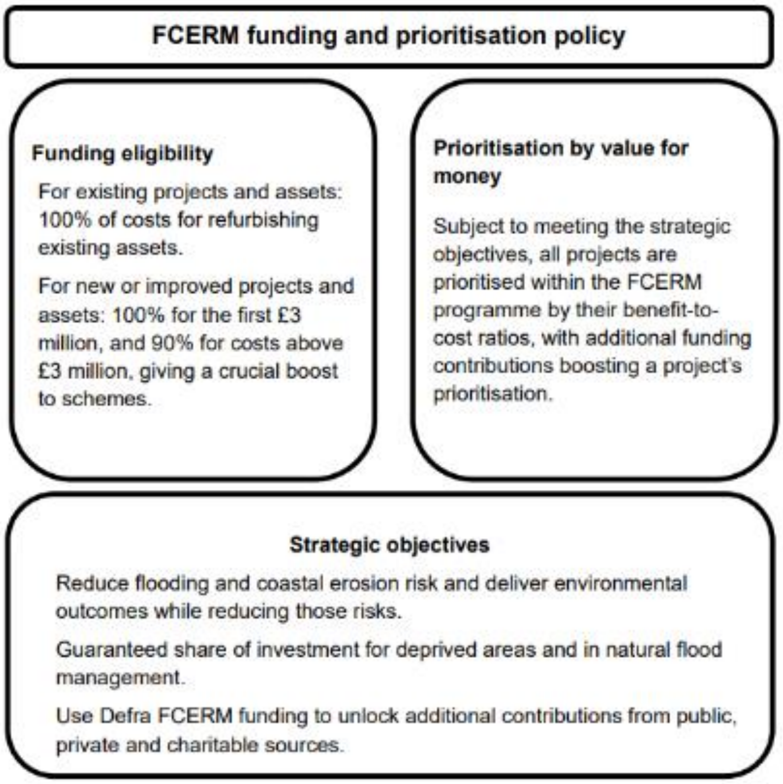
Ms Jeffrey asked if any agreements entered into could be shared with WMA.

Mr Ward asked if he could be provided with some details around the pump and pumping station. The Chair agreed to put him in touch with Richard Wilmer of the MLC. Ms Jeffrey also offered to put him in touch with Matthew Philpott of WMA.

Defra Flood Funding Policy

Following consultation earlier in the year, Defra has finalised its new funding policy and responded to the consultation. We provided and published a comprehensive response.

This policy is for capital flood grant and goes live from 1st April 2026.



Key points for MLC and IDBs:

a) Refurbishment is a significant fix on an asset that can't be addressed by routine maintenance alone. Further guidance is expected on this aspect.
b) When applying for Defra FCERM funding for refurbishment of existing assets, asset owners will need to demonstrate that they have undertaken whole life asset management and routine maintenance.
c) As partnership contributions increase, the amount of Defra FCERM funding needed decreases, leading to higher project prioritisation. The more significant the partnership contribution, the larger the likelihood of boosting prioritisation.
d) The ‘2012’ rule has been removed meaning new development can be included within benefit assessments. We will commission an economic and benefits refresh across the Middle Level to update our base information.
e) The need to demonstrate a reduction in flood risk band as a result of works has been removed.
f) Defra acknowledge concerns from other risk management authorities that they are at a disadvantage compared to the Environment Agency. The policy states that all risk management authorities should have equal access to FCERM funding.

<u>IDB Funding & Costs Research</u>

A joint Defra and MHCLG (Ministry of Housing, Communities and Local Government) IDB funding and costs research project is now underway. It is being led by ICF, a consultancy with expertise in economic and financial analysis, particularly in evaluating the costs and benefits of environmental and regulatory policies in the water and land use sector. Supporting ICF is Logika, a consultancy specialising in flood risk management, drainage, and sustainable development and valuable experience from the water sector. The project is scheduled to conclude by July 2026.

The overarching goal of the project is to conduct a comprehensive review of IDBs' operations, focusing on financial efficiency and value for money, with the aim of assessing whether changes are needed to ensure the long-term sustainability of IDBs. The research is structured around three core objectives:

1. Funding and Financial Review: To analyse IDB funding mechanisms, operational costs and financial pressures over the past decade and explore future funding options.
2. Benefit Evaluation: To assess the economic and social value of IDBs' work, both locally and nationally.
3. Data Modernisation: To explore how the annual IDB1 Form can be improved and modernised for better data collection and reporting.

The project will include:

- an evidence review,
- analysis of financial information and IDB1 reports,
- interviews with selected IDBs and stakeholders,
- an IDB survey to identify any gaps in the data, and
- case studies.

We have been in touch with the consultants leading the work and provided them with information to get them started. Given we collectively represent c25% of the IDB sector nationally, we will, in one way shape or form, inform their results and associated recommendations for change. Whilst this research is an opportunity to highlight and influence much needed policy change for collective benefit, there is equally the likelihood that it will draw out some uncomfortable truths.

One of the key issues the research will be assessing is the impact that special levies to IDBs is having on Local Authorities. This issue is being promoted by a Local Government Association 'IDB Levey Special Interest Group'.

Around 40 councils across England are working together to lobby the Government for reform to the funding system that supports the vital work of Internal Drainage Boards. IDBs are primarily funded through drainage rates charged directly on the occupiers of agricultural land within each drainage district and a special levy on district and unitary councils on behalf of the non-agricultural land within each district. Each council primarily funds the cost of the special levy through a combination of central government grants, their share of business rates and revenue from council tax levied on local properties. Due to rising costs in such things as electricity that power the pumping stations at times of flooding and sustained heavy rain, the special levy amount has been increasingly significantly in recent years.

On the evening of Tuesday 2nd September 2025 there was a parliamentary meeting of the LGA's IDB Levy Special Interest Group. The meeting was attended by the leaders and portfolio holders from a number of special levy paying local authorities at the House of Commons alongside several members of parliament. ADA and IDBs were also represented by Robert Caudwell, Michael Sly, Daniel Withnall (Black Sluice IDB), and Paul Burrows (Middle Level Commissioners).
Reflecting on the meeting within the ADA Gazette, Paul Burrows said:
"It's pleasing that Local Authorities and MPs appreciate the criticality of the work the Internal Drainage Board sector play in enabling prosperous local communities. After all, every other Council service relies on keeping homes, business, land and infrastructure dry. We need to be mindful of potential unintended consequences within any call for funding reform, particularly the special levies that Councils raise on our behalf. It is important that the IDB Costs & Funding Research commissioned by Defra gets under the skin of the issues and makes considered and well-evaluated recommendations."

<u>IDB1</u>
There is another step-change in reporting expectations on us all both in terms of financial and non-financial information we provide annually to Defra within the 2024/25 IDB1. This will take additional time to pull together and is an indication as to the increased expectations Government have on us in terms of governance and responsibilities.

Whilst we can derive the majority of the financial and non-financial information on behalf of our administered IDBs, there are questions where we require information from the Boards directly. To assist Sam Ablett in preparing the form for return, each Chairman has been asked to respond with information covering a list of questions which will be provided, but include details around watercourse maintenance, Health and Safety, Board members training, and public and press engagement.

RESOLVED

That the Clerks Report is noted.

B.957 Chairmans Report

Referring to the Brice Aggregates plan of the quarry, Mr Ward identified an area where a pipe needs to be installed crossing under a Board drain, in order to revise the sequence of the silt plan for the quarry. There will need to be two crossings of the IDB drain, both 0.5m beneath the bottom of the IDB drain. The levels taken by Brice support the proposal, although the works would require a 24–48-hour temporary dam in the drain.

Mr Ward explained that the work needs to be completed before the summer, and that Brice have been catching up with site maintenance since they took the quarry on from Hanson. The site produces 270 tonnes of silt daily, and they have purchased new plant and machinery which is due to arrive at the end of the month. This will mean they have the equipment and staff in house to carry out maintenance of the site, drains, planting and so on. The silt pipe is a pressure welded pipe but will need extending by 450m, although the pipe will still convey by gravity.

Mr Ward added that a consent application will be made by Brice very soon.

The Board reviewed the years maintenance works on the quarry site map and noted that there is currently a blockage to a drain alongside one of the quarry site roads. Mr Ward agreed to arrange for this be cleared when carrying out the site maintenance works.

The Board further discussed the quarry and routine maintenance where this affects the Boards drains. Mr Ward is eager to make improvements in the overall quarry maintenance management.

B.958 Consulting Engineers' Reports

Viz:

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.

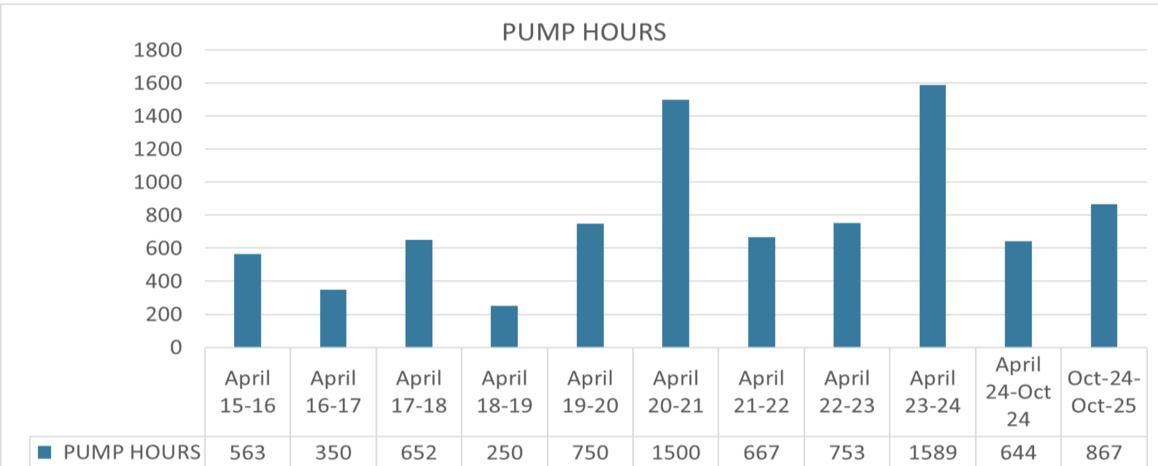
2) PFC fuses 2 & 3 blown, new PFC capacitor required.

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

Mrs Martin referred to the Consulting Engineers' report, asking that it be taken as read.

Mechanical & Electrical

The Board are advised that the pumping station, pump and control panel are at an age where reliability is a concern. The Board are strongly advised to consider the development of an investment plan for asset refurbishment/replacement and to instruct the Consulting Engineer accordingly.

The Board agreed to develop an investment plan but would like further clarification from Dave Bantoft on the items identified on the last routine inspection. The Chair agreed to discuss this further with Mr Bantoft, and the Board resolved that the Chair has the authority to make any decisions required as a result of these discussions and the identification of works required.

The Board noted that the pump had been lifted out recently and the impellor inspected. The Board discussed the interaction of the pumping station and the pumping regime with Brice's water level management, particularly in the summer months, and would contact Mr Bantoft should they require any further advice in this area.

RESOLVED

To develop an investment plan for asset refurbishment/replacement and to instruct the Consulting Engineer accordingly.

That the Chair discuss the outcome of the last routine inspection of the Pumping Station with Mr Bantoft. The Chair has authorisation to instruct works to be carried out where necessary.

<u>B.959 Health & Safety</u>

Viz:

Site Safety Inspection

Bluntisham IDB Pumping Station
Needinworth Quarry, PE27 4TA

carried out on

Friday, 23 January 2026

by

AW Safety Management

Site Safety Inspection

AW SAFETY

Key Information	
Client:	Bluntisham IDB
Site:	Bluntisham IDB, Needingworth Quarry, PE27 4TA
Site Contact:	James Anderson
Site Contact E-mail:	
Inspection date:	23/01/2026
Inspected by:	Vicki Clutterbuck
Introduction:	This health and safety Inspection Report is part of the annual support programme from AW Safety Management and is designed to review the practical implementation of health and safety arrangements within the Company. The purpose of the inspection was to assess systems, management controls, working practices and identification of hazards and the controls in place. The aim was to conduct an examination to ensure that best practice is used and there has been compliance within set standards and any relevant legislation. We plan our work to ensure that we have a reasonable expectation of detecting any significant control weaknesses, however, our processes alone are not a guarantee that all operational conditions / activities will be witnessed, this is particularly relevant for any off-site activities. The responsibility for maintaining suitable controls for the safety of employees and anyone else who may be affected and safe operation of the business rests with the management of the Company. Subject areas that require action are detailed in the 'Action Plan' section of the report. Each subject is given a brief outline and the suggested remedial action required, a target completion date (based on the priority rating) and the person responsible for ensuring that the action is addressed. The person responsible listed against the action is based on our visit to site and understanding of the Company structure. Each subject area is given a priority rating, which is based on the auditor/s knowledge, understanding & judgement and is selected to highlight areas of non-compliance and provide general guidance on safe working. Where applicable, a number of key photographs are included in the report, these are referenced to the relevant subject area reference number. These can be used as a reminder of conditions at the time of inspection and provide additional guidance on the action required.

Site Safety Inspection

AW SAFETY

Priority Rating		
Priority Rating	**Effectiveness of Controls**	**Target Completion**
High	Serious 'material breach' of legislation and / or serious and imminent danger to persons	**Immediate Action Required**
Medium	Significant control weakness exposing persons to moderate degree of risk	**Planned Action Required**
Low	General guidance or areas where there are opportunities to implement better practice and reduce exposure to risk	**Actionable Comment**

Purpose of Inspection / Executive Summary

Thank you to James for taking the time accompanying me on site.

Actionable items from previous report dated 19.02.2025 are still open.

Further actions have been listed in the report below. All were discussed with James at the time of inspection.

If you have any questions in relation to actions raised on this report, please don't hesitate to get in touch.

Site Safety Inspection

AW SAFETY

Action Plan					
High Priority			**Immediate Action Required**		
Medium Priority			**Planned Action Required**		
Low Priority			**Actionable Comment**		
Reference Number	**Additional Controls / Actions / Comments**	**Supporting Photographs / Pictures**	**Person(s) Responsible**	**Risk Rating**	**Action Complete When / Who**
01	**Still to be actioned from the previous report:** 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). Additional signage; Hazard warning pictograms relevant to the site, e.g electric shock, automatic machinery, deep water or fall from edge, no unauthorised entry.		**James Anderson**	**Medium**	
02	Site security – Gate pictured (right). Site contact had difficulty re-locking the gate. It looks like the gate has dropped slightly causing the lock holes to misalign, and the shackle is short so only just catches. It is advised to either replace the lock with another that has a longer shackle or make repairs and lift the gate to reduce the chance of site being left unsecured. -		**James Anderson**	**Low**	

Site Safety Inspection

AW SAFETY

Action Plan	
High Priority	Immediate Action Required
Medium Priority	Planned Action Required
Low Priority	Actionable Comment

Reference Number	Additional Controls / Actions / Comments	Supporting Photographs / Pictures	Person(s) Responsible	Risk Rating	Action Complete When / Who
03	The stairway used for access out of the water should someone fall in, is covered in vegetation debris. This needs to be kept clear for safe access and egress. Clear the steps of all debris. Ensure each time before any work is carried out in the vicinity, that steps are left unobstructed and accessible.		James Anderson	Medium	
04	Housekeeping in the area needs improvement. There is overgrown vegetation near the entry gates, miscellaneous scrap metal, broken depth measure, and other items scattered around. Ensure workers remove waste once any work is completed. It is recommended to clean up the vicinity outside and within the fence line.	 	James Anderson	Low	

Site Safety Inspection

AW SAFETY

Action Plan					
High Priority			Immediate Action Required		
Medium Priority			Planned Action Required		
Low Priority			Actionable Comment		
Reference Number	**Additional Controls / Actions / Comments**	**Supporting Photographs / Pictures**	**Person(s) Responsible**	**Risk Rating**	**Action Complete When / Who**
05	Damage was noted to the wire mesh on the paddock gate up on access. To reduce the risk of any cuts or abrasions, repair/replace the mesh wire to the underside of the gate.		James Anderson	Medium	
06	Rakes left on the ground in the compound. One was sharp side up. When tools and equipment are not in use they should be stored safely. Both to reduce the risk of accidents/ injuries and to ensure that they are kept in good condition and fit for purpose. Remove tools from area once work is complete or arrange a safe storage area within the fence to ensure tools and equipment are safely stored away.		James Anderson	Medium	

Site Safety Inspection

AW SAFETY

Action Plan

High Priority	Immediate Action Required
Medium Priority	Planned Action Required
Low Priority	Actionable Comment

Reference Number	Additional Controls / Actions / Comments	Supporting Photographs / Pictures	Person(s) Responsible	Risk Rating	Action Complete When / Who
07	Certificate of insurance expiry dated 31 March 2025. It is a legal requirement to display a valid certificate of employer's liability insurance. Remove old certs and replace with update insurance certificate.		**James Anderson**	High	

Contacts & Addendum	
Contact Information:	**AW Safety** **Nottingham Office**: Edwinstowe House, High Street, Edwinstowe, Mansfield, Nottinghamshire, NG21 9PR **Lincolnshire Office**: Boston Enterprise Centre, Venture House, Enterprise Way, Lincolnshire, PE21 7TW **Cumbria Office**: Low Cross Buildings, 4 Low Cross Street, Brampton, Cumbria, CA8 1NP **Tel**: 0330 223 7470 **E-mail**: Support@awsafety.co.uk
Website:	www.awsafety.co.uk / www.irmconnect.co.uk
Note:	It is important to note that this Inspection highlights conditions at the time of the visit at the premises detailed on the front cover of the report. It remains the responsibility of the management and staff within the business to make known to the inspector any potentially unsafe conditions or practices which were not apparent during the Inspection, or that may take place at any off-site location. It is the ongoing responsibility of management to ensure that the business and its employees operate safely at all times and that any day-to-day health and safety issues are addressed immediately. Any queries or inaccuracies with this report should be raised immediately with the auditor.
AW Group	**AW Safety is a core division of the AW Group, designed to deliver end-to-end health, safety, and compliance solutions as part of our fully integrated service model.** **The AW Group also includes AW Human Resources, AW Training, and AW Facilities Management. Each division specialising in a critical area of organisational support. Together, we provide a holistic 360° service offering that helps you manage risk, improve performance, and maintain operational resilience across all aspects of your business.**

The Chair advised he had nothing to report.

B.960 Brice Aggregates Progress Report

This item had been discussed during the Chair's report. However, it was noted that the IDB system may change as development progresses in the district. The Board and Brice Aggregates are happy to work together should changes be necessary.

The development of the extraction site was discussed, including water level management, silt management and further quarry extensions.

B.961 Governance
Viz:

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

WWW.MIDDLELEVEL.GOV.UK

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: 15/06/2025 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: [illegible] - 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).

Mrs Martin asked the Board to consider the Governance report and that its content be noted.

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

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

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

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 RMorris

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Section 2 – Accounting Statements 2024/25 for

BLUNTISHAM INTERNAL DRAINAGE BOARD

	Year ending 31 March 2024 £	31 March 2025 £	Notes and guidance: 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

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.950

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 6th April 2025. This will be reviewed again before 5th 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.

Client comment:

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.

Client comment:

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

RESOLVED

Completion of the Annual Return of the Board – 2024/2025

i) The Board/Commissioners considered and approved the comments of the Auditors on the Annual Return for the year that ended on the 31st March 2025.

ii) The Board/Commissioners considered and approved the Audit Report of the Internal Auditor for the year that ended on the 31st March 2025

The Board noted the continued appointment of Whitings as Internal Auditor

Review of Internal Controls

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

RESOLVED

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

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.

Insured Values

The Insurance Valuation was reviewed, and the Board agreed that they were content with the valuation.

Exercise of Public Rights

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

Consideration of potential litigation, liabilities, commitments.

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

RESOLVED

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

B.962 Finance Report – Looking Back
Viz:

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

Finance officer's review and key messages

The Board considered and noted the key finance messages of the Finance Officer, noting that the expenditure for the Financial Year 2025/26 was currently in line with the budget set.

Payments for 2025

The Payments were reviewed and accepted.

Highland Water Contributions

The Board noted the Highland Water contributions.

B.963 Finance Report – Looking Forward
Viz:

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

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

Finance officer's review and key messages

The Board considered and noted the key finance messages of the Responsible Finance Officer.

Fees, Remuneration & Subscriptions:

ADA subscription

Mrs Martin reported that ADA have increased subscriptions by 5.0% for 2026, and therefore the annual fee will be £711.90 (plus VAT).

The Board discussed the value that they felt ADA gave to the Board, particularly in terms of the increased cost of the subscription. The Chair proposed that the Board do not pay the subscription for 2026 and the Vice Chair seconded this motion. The Chair suggested that this approach is reviewed for 2027, pending ascertaining more information relating to the benefits of membership.

RESOLVED

> That the requested increased ADA subscription for 2026 is not paid.

Pumping Station Duties

The Board gave consideration to the payment for Pumping Station duties and agreed that these should remain the same.

RESOLVED

> That the Board agree that the sum of £1600 be allowed for the Pumping Station duties for 2026/2027.

Precept

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

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

The precept for 2025 was £2,093.29.

RESOLVED

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

Estimates & Rate Requirements for 2026/27.

The Board reviewed the proposed budget for 2026/2027.

RESOLVED

That the budget is agreed.

Rate Requirement for 2026/27

The Board agreed that the items listed in the Pumping Station report should be carried out and had been identified in the budget. The rate was discussed, with the Chair advising that incremental rate increases are important to reduce the risk of having to agree to big rate increases in the future.

The proposed budget allows the Board to leave the rate the same, at 22.25p in the £, but the Board felt that a small increase could be accommodated. With this in mind the Vice Chair proposed a budget of 23.25p in the £, and this was seconded by the Chair. The Board agreed unanimously with this rate.

RESOLVED

i) That the estimates be approved.

ii) That a total sum of £32,520 be raised by drainage rates and special levy.

iii) That the amounts comprised in the sum referred to in ii) above to be raised by drainage rates and to be met by special levy are £10,992 and £21,527.

iv) That a rate of 23.25p in the £ be laid and assessed on Agricultural hereditaments in the district.

v) That a Special Levy of £21,527 be made and issued to Huntingdonshire District Council for the purpose of meeting such expenditure.

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

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

B.964 Date of next Meeting

RESOLVED

A meeting to approve the accounts has provisionally been arranged for Wednesday 25th June via Teams.

The next Meeting of the Board will be Clerked by the Water Management Alliance and has provisionally been arranged for 15th January 2027 and will be held at the Brice Aggregates offices at Needingworth Quarry.

B.965 Any Other Business

The Board asked that the Planning Engineer look into the development at Lodel Farm, Overcote Lane, Needingworth, and report to the Chair if there are any issue affecting the Board.

With no other items raised, the meeting was closed at 12.25pm.

…………………………………………………………

Chair

……………………………..

Date