HUNDRED FOOT WASHES INTERNAL DRAINAGE BOARD

Administered by:

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25th March 2026

Dear Board Members

Upcoming meeting of the Board
Wednesday 8th April 2026

Please find overleaf the agenda for the meeting of the Board to be hosted at the Middle Level Offices, March PE15 0AH at 2pm on Wednesday 8th April 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 Gemma 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

HUNDRED FOOT WASHES INTERNAL DRAINAGE BOARD

Wednesday 8th April 2026 – 2pm

Middle Level Offices, March PE15 0AH

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 - 11	Chair
4	Constitution & Membership	Pages 12 - 14	Clerk
5	Clerk's Report	Pages 15 - 20	Clerk
6	Environment Officer's Report	Pages 21 - 23	Clerk
7	Chairman's Items	Verbal	Chair
8	Consulting Engineer's Reports, including:	Page 24	Clerk or Engineer
9	Health & Safety	Pages 25 - 32	Chair
10	Superintendents Report	Pages 33 - 38	DO
11	Governance • Accounts Return for 2024/2025 • Auditors report for 2024/2025	Pages 39 - 41 Pages 42 - 45	Clerk
12	Finance Report: looking back • Payments for 2025/26 • Annual Accounts & Finance Papers 2025/26	Pages 46 Page 47 Pages 48 - 51	Clerk
13	Finance Report: looking forward • Estimates for 2026/27 • Rate requirements for 2026/27	Pages 52 - 53 Page 54 Page 55	Clerk
13a	Slubbing & Spreading Works 2026/27 Tender	Sealed Envelopes	Chair
14	Date of Next Meeting	Verbal	Chair
15	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.)

HUNDRED FOOT WASHES INTERNAL DRAINAGE BOARD

At a Meeting of the Hundred Foot Washes IDB
Held at the Middle Level Offices on 8th April 2025

PRESENT

Steven Calton (Chair)	Matthew Hamilton
Leigh Marshall (Vice-Chair)	Jonathan Taylor
Paul Harrington	David Tough
Clifford Carson	

Paul Burrows the Clerk was in attendance. The Chairman welcomed Daniel Edge to the meeting as a prospective co-opted member replacing Steve Franklin.

Apologies for absence

Apologies were received from Brian Burling, Carwyn James and Hannah Phillips.

B.1384 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.

Cliff Carson declared an interest in the Fens Reservoir given that his property may be affected by the proposals.

B.1385 Confirmation of Minutes

RESOLVED

> That the Minutes of the Meeting of the Board held on the 13th May 2024 are recorded correctly and that they be confirmed and signed.

B.1386 Matters Arising

None raised

B.1387 Constitution & Membership

The Chairman introduced Daniel Edge who it was proposed be co-opted to the Board to replace Steve Franklin who had resigned. He added that this left the Board with one vacancy.

Paul Harrington proposed Rodney Darby be approached as an independent landowner to be co-opted to this vacancy and the Chairman suggested David Bassett the new secretary of the Fenland Wildfowlers Association in reserve. He reported that despite being chased by the office with no reply, that Lizzie Bruce of the WWT still intended to take up one of their places on the Board.

RESOLVED

> Daniel Edge be co-opted to the Board
> Steve Calton be appointed Chairman
> Leigh Marshall be appointed Vice Chairman

B.1388 Clerk's Report

The Board considered the report and its content. Paul Burrows highlighted that the main issues for this Board to be aware of are the rating system change and the challenge in the insurance market for IDBs. The Board discussed whether the RSPB and WWT insurance cover would by default cover the active work for the Board members employed by these organisations when they were delivering work for the Board. The Board agreed this warranted further consideration when insurance would be looked at by their future service provider.

Fens Reservoir

Paul Burrows introduced the paper and outlined how the potential water source option from the River Delph/Ouse Washes may be the only aspect of the reservoir that is of interest, benefit and/or risk to the Board. He added that resolving to be part of the MLC's legal service approach could then be reviewed once the new service providers are in place, by which time Anglian Water may have confirmed whether the Delph/Ouse Washes are one of the secondary sources of water.

RESOLVED

> Approved that the Board act as one with the Middle Level Commissioners and other impacted IDBs. Therefore, the Middle Level Commissioners staff, consultants and legal service provider are authorised to act on behalf of and represent the Board.
>
> Acknowledged that the Fens Reservoir DCO may need to overwrite/disallow existing statutory powers held by the Board and delegate the decision making on this to the Clerk, engaging with the Chairman/Vice Chairman as he sees fit.

B.1389 Transfer of Service Provision

The Chairman shared with Board Members and outline quote received from the Ely Group of IDBs for the provision of future services. He added that he sat on Boards run by them and was confident in their service provision. Leigh Marshall asked about the base clerking fee and the Chairman outlined that it was slightly more expensive than the current arrangement, but with a fee level set for 2026/27.

Paul Burrows highlighted that from the quote there was no mention of website or insurance provision within the clerking service offer and that this ought to be clarified with the Ely Group. Paul added that a further discussion ought to be had on Environmental Service provision between MLC, the Chairman and Board's Environmental rep (Jonathan Taylor) and the Ely Group as MLC were open to a continued service provision arrangement if that suited all parties.

RESOLVED

Service	**Organisation**
Clerking (inc Office functions, Finance, Governance, Insurance & Utilities)	Ely Group of IDBs
Environmental	To be discussed between the Chair, J Taylor, MLC and the Ely Group
Planning & Consenting	Ely Group of IDBs

Capital Works and other Technical Services	Ely Group of IDBs

The Board approved that their future service provider would be the Ely Group of IDBs, with further discussions to take place in terms of Environmental services. The Board resolved that the Chairman continue to finalise arrangements with the Ely Group of IDBs.

The Board made the following resolutions to enable the effective transfer of services from the Middle Level Commissioners to the Ely Group.

A That the position of clerk to the IDB transfer from Middle Level Commissioners to the Ely Group of IDBs at or as close to 1st April 2026 as possible and the provision of clerkship services begin from that date.

B That the RFO from the Ely Group of IDBs 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 Ely Group of IDBs.

C That the RFO from the Ely Group of IDBs 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 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 Ely Group of IDBs 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 That at the point of handover, the IDB are removed from the Middle Level Commissioners group banking arrangements with Barclays Bank PLC.

F That the Middle Level Commissioners will finalise and submit accounts for 2025/26 and the IDB1 return.

G 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 Ely Group of IDBs. The issuing and collection of drainage rates for 2026/27 along with collection of past debt will be undertaken by the Ely Group of IDBs after handover of banking arrangements and the RFO role.

H That the Board's internal audit services move from the Middle Level Commissioners' group arrangements with Whitings LLP to that as agreed with the Ely Group of IDBs as of April 2026.

I That the Ely Group of IDBs 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'.

J Once handover of all data and information for all areas of service provision has been completed, then the person nominated in I above becomes the Board's sole Data Protection Officer.

K That the Board authorise their 'Data Handlers' to transfer all relevant data and information, including personal data and any operational information held.

L Authorise the Ely Group of IDBs 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.

M 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 the Ely Group of IDBs.

N That the Board will remain within the Middle Level Commissioners Group insurance policy until they are included within the Ely Group of IDBs' arrangements.

O The Board will adopt the model Reserved Matters, Financial Regulations and Scheme of Delegation of the Ely Group of IDBs from 1 April 2026.

p The IDB H&S lead and the Ely Group of IDBs 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 Ely Group of IDBs 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.

Q 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 service provider where required.

R That the Chairman and Vice Chairman of the board are authorised to agree with the MLC Chief Executive and/or Chief Engineer and the Ely Group of IDBs 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.1390 Environment Officer's Report

Paul Burrows introduced the report highlighting the new service package arrangement, highlighting that this has been developed to help IDBs meet their minimum statutory compliance. The Chairman added that this was a step-change in fee that some Boards had concerns about. Paul added that the previous arrangement had left the Board and the MLC at risk and highlighted that given the status of the Ouse Washes, ensuring good standards was even more important for this Board.

Leigh Marshall agreed and supported that further due diligence was undertaken with the MLC and Ely Group to ensure the future service arrangements, in particular to understand the IDB licensing arrangements under which Board activity is governed.

B.1391 Chairman's Items

None raised

B.1392 Consulting Engineers' Reports

The Chairman expressed disappointment that the first he'd heard about the removal of the River Delph Improvement Study from the funded Environment Agency programme was within the paper. Jonathan Taylor agreed. Paul Burrows apologised and added that given the inflationary pressures within the national programme, funding for studies had been all but squeezed out of the programme and this coupled with the need to consider the Delph in the context of the Ouse Washes meant there was a high likelihood of scope creep and the objectives not being delivered within the earmarked budget. He added that a three-way conversation between the MLC, Ely Group and Environment Agency, with the Chairman may be appropriate to handover information and discuss what could come next. The Chairman added that the Ouse Washes WLMP was yet to be finalised and this was also an influencing factor on any next steps.

B.1393 Health & Safety

The Chairman summarised the report from COPE.

B.1394 Superintendents Reports

Paul Harrington summarised his report and added how fantastic the Washes are looking at the moment. He reported that Black Sluice slacker is particularly tight, potentially rusted within the channel. He added that a new door was likely needed. The Board supported him getting proposals from firms used in the past. He added that the Header Dyke maintenance review with Sofi Lloyd (MLC Ecological & Environmental Services Manager) worked well.

David Tough summarise his report. The Board thanked both Superintendents for their continued commitment.

B.1395 Governance

a) Completion of the Annual Accounts and Annual Return of the Board – 2023/2024

i) The Board considered and approved the comments of the Auditors on the Annual Return for the year that ended on the 31st March 2024

ii) The Board considered and approved the Audit Report of the Internal Auditor for the year that ended on the 31st March 2024

b) Review of Internal Controls

Paul Burrows 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 Board's web-page.

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

c) Authorisations

The Board considered the review of authorisations.

RESOLVED

i) The Board considered and authorised that all employees and contractors of the Middle Level Commissioners are considered as duly authorised officers and are therefore able to use the Boards powers and IDB byelaws for their operational and regulatory roles on behalf of the Board.

ii) The Board confirmed their stance that their Chairman, Vice-Chair and Superintendents are considered as duly authorised officers and therefore able to use the Boards powers and IDB byelaws for their operational and regulatory roles on behalf of the Board.

d) Responsible Finance Officer

RESOLVED

The Board considered and approved the recommendations that:

i) That the role of the position of Head of Finance to the Middle Level Commissioners is to include the appointment as Responsible Financial Officer to the Board.

ii) That the person appointed as Head of Finance for the Middle Level Commissioners be added to the Barclays Bank PLC mandate and authorised to sign cheques and authorised to make payments on behalf of the Board.

iii) That the Chairman and Vice-Chair be approved to be added to the Barclays Bank Plc mandate.

iv) That the person appointed as clerk to the Middle Level Commissioners be added to the Barclays Bank PLC mandate and be authorised to sign cheques and to authorise payments on behalf of the Board.

v) That the person appointed as Head of Finance to the Middle Level Commissioners will be appointed as the administrator on behalf of the Middle Level Commissioners to the Barclays Bank PLC internet banking platform as used by the Middle Level Commissioners.

vi) That following Mr Robert Hill leaving the employment of the Middle Level Commissioners that the Head of Finance of the Middle Level Commissioners be delegated the authority to appoint a member of the finance team to be an additional administrator on the Barclays Bank PLC internet banking platform as used by the Board.

e) Policy Reviews & DPO

The Board considered the review of the policies.

RESOLVED

i) The Board considered and approved the policy reviews for the Complaints Procedure, Privacy policy and the Anti-Bribery policy.
ii) The Board considered and approved adoption of updated Finance Regulations covering the period 2025-2035.
iii) That the Board approve that while there is a service level agreement for provision of clerking services in place between the Board and the Middle Level Commissioners, the Middle Level Commissioner’s Lead Clerk acts as their Data Protection Officer.

f) IDB1 and Annual Governance Statement

RESOLVED

The Board noted and supported the IDB1 return submitted on their behalf.

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.

g) Exercise of Public Rights

Paul Burrows 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.

h) Consideration of potential litigation, liabilities, commitments.

P Burrows 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. He 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.1396 Finance Report – Looking Back

The Chairman raised a question regarding the difference in ADA subscription within the payment to that within the future budget projection.

Post meeting note: The difference was due to VAT being excluded from the figures in the Finance Looking Forward paper.

RESOLVED

That all payments be approved.
The Board considered and approved their annual accounts for 2024/25

B.1397 Finance Report – Looking Forward

The Board considered the paper from their Responsible Finance Officer and P Burrows summarised his assessment of the Board's financial position. Leigh Marshall suggested the rate be frozen given the challenging conditions on the Washes within the preceding year and that this meant the improvement works fund was in a healthier position than planned. The Board unanimously supported this proposal.

The Board were informed by the Clerk that under the Land Drainage Act 1991 the proportions of their net expenditure to be met by drainage rates on agricultural hereditaments and by special levy on local billing authorities would be respectively 99.39% and 0.61%.

RESOLVED

a) To continue to subscribe to be a member of the Association of Drainage Authorities.

b) No change to the culvert cleaning fee for 2025/26 (£20) and Wash superintendent fees agreed up to the sum of £904 for 2025/2026.

c) That the tender for slubbing works from the Fen Group be accepted.

d) Drainage rates:

i) That the estimates be approved with reduced allocation to Improvement Works to cater for the 0.5p reduction in actual versus estimated rate.

ii) That a total sum of £31,479 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 £31,286 and £193 respectively.

iv) That a rate of 30.5p in the £ be laid and assessed on Agricultural hereditaments in the District.

v) That a Special levy of £182 be made and issued to Borough Council of King's Lynn & West Norfolk and £11 to East Cambridgeshire 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 and to the special levy 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.1398 Date of next Meeting

RESOLVED

That next meeting of the Board will be 8th April 2026 – 2PM with a location to be confirmed and subject to agreement with the Ely Group of IDBs

B.1399 Any Other Business

None raised

Provided by the Middle Level Commissioners		Item No:	4
Meeting:	**HUNDRED FOOT WASHES IDB**	**Subject:**	**CONSTITUTION & MEMBERSHIP**
Date:	**Wednesday 8th April 2026**	**Officer Responsible:**	**Gemma Ashby**

RECOMMENDATIONS

The Board is asked to:

A. Note the position regarding elections and consider the Cabinet Office's Governance Code on Public Appointments within its appointment of officials.
B. Note the current status of its membership and the role they each play as members serving the interests of the Board.
C. Review attendance records and identify any resolutions as necessary.
D. Outline the training undertaken in the last year as well as future needs or plan for training.

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	12	N/A		7
Actual	12	N/A	12	
Vacancies	0	N/A	0	

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

No	Name	Status (one of four categories)	Commentary
1	Paul Harrington (district 1)	Nominee of ratepayer (RSPB – Ouse Washes Land)	
2	Brian Burling (district 2)	Nominee of ratepayer (Fenland Wildfowlers Ass)	
3	Cliff Carson (district 3)	Nominee of ratepayer (Wildlife BCN)	
4	Matthew Hamilton (district 3	Nominee of ratepayer (Wildlife BCN)	
5	Carwyn James (district 3)	Nominee of ratepayer (RSPB – Ouse Washes Land)	
6	Hannah Phillips (district 3)	Nominee of ratepayer (RSPB – Ouse Washes Land)	
7	Jonathan Taylor (district 3)	Nominee of ratepayer (RSPB – Ouse Washes Land)	
8	Steven Calton (district 4)	Nominee of ratepayer (Fenland Wildfowlers Ass)	Chair
9	Leigh Marshall (district 4)	Nominee of ratepayer (Wildfowl & Wetlands Trust)	Vice Chair
10	David Tough (district 4)	Nominee of ratepayer (Wildfowl & Wetlands Trust)	
11	Daniel Edge	Nominee of ratepayer (Ely & District wildfowlers Ass)	
12	Rodney Darby	Landowner/ratepayer	

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, e.g. major infrastructure, commerce, community groups, environmental interests.

No	Name	Appointing Council	Commentary (one of three categories)
1	~~M Cahn~~	~~SCDC~~	~~Councillor~~
2	~~S Ellington~~	~~SCDC~~	~~Councillor~~

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	8/4/2025	13/5/2024	11/4/2023	12/4/2022
1	Paul Harrington (district 1)	Present	Present	Attended	Attended
2	Brian Burling (district 2)	Apologies	Present	Attended	Apologies
3	Cliff Carson (district 3)	Present	Present	Attended	Attended
4	Matthew Hamilton (district 3)	Present		Attended	
5	Carwyn James (district 3)	Apologies	Present	Attended	Apologies
6	Hannah Phillips (district 3)	Apologies	Apologies	Apologies	Attended
7	Jonathan Taylor (district 3)	Present	Present	Apologies	Attended
8	Steven Calton (district 4)	Present	Present	Attended	Attended
9	Leigh Marshall (district 4)	Present	Present	Attended	Attended
10	David Tough (district 4)	Present	Present	Attended	Attended
11	Daniel Edge		N/A	N/A	N/A
12	Rodney Darby	N/A	N/A	N/A	N/A

Attendance at Chairs Meetings

No	Name	5/12/2025	6/12/2024	6/10/2023	13/12/2022
1	Steven Calton	Present	Apologies	Present	Present

Appointed Members (current and previous)

No	Name (Council)	25/6/2025	11/2/2025	25/6/2024	6/2/2024
1	~~M Cahn~~	~~Apologies~~	~~N/A~~	~~N/A~~	~~N/A~~
2	~~S Ellington~~	~~Apologies~~	~~Present~~	~~Present~~	

3. Elections, vacancies & appointments

3.1 In appointing the Chairman and Vice Chairman, the Board is expected to follow the principles within the Cabinet Office's Governance Code on Public Appointments. Unless there are exceptional circumstances, there is a strong presumption that no individual should serve in any one post for more than ten years. The tenure of the current Chairman is 13.8 years, and the tenure of the current Vice Chairman is 12.8 years.

3.2 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. Composition and amalgamations

4.1 The Board is encouraged to continually monitor and review its membership, financial and climate resilience, along with assessing its influence locally, regionally and nationally. These are all factors that may lead the Board to consider changing its composition and/or amalgamation with (an)other Board(s).

4.2 Amalgamations and composition changes are not swift processes and can take a number of years. They require planning and additional/specialist resourcing by the MLC as your clerk, Environment Agency and Defra. Therefore, the Board is encouraged to think ahead five to ten years in its decision making, thinking about the next generation.

5. Training

5.1 IDBs are expected by Defra to support relevant externally accredited training and/or professional development of its Board Members, officers and employees (if appropriate). It is therefore recommended that the Board identifies and budgets for any such requirements.

5.2 In addition, IDBs are expected by Defra to provide in-house training and/or professional development opportunities for its Board Members, officers and employees (if appropriate).

5.3 Topics that Defra suggest are i) Governance ii) Ethics iii) Finance iv) Environment v) Health, safety & welfare and vi) Communications & engagement.

5.4 The Board are asked to outline the training undertaken in the last year as well as future needs or plan for training. 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.

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

Author Name: Gemma Ashby
Role: Senior Business Support Officer

Provided by the Middle Level Commissioners		Item No:	5
Meeting:	**HUNDRED FOOT WASHES IDB**	**Subject:**	**CLERK'S REPORT**
Date:	**Wednesday 8th April 2026**	**Officer Responsible:**	**Paul Burrows**

RECOMMENDATIONS

The Board is asked to:

A. Note the content of the report and feedback on items as appropriate.
B. The Board is asked to delegate the approval and publication of new and/or updated policies to the Clerk.
C. Ensure their District Officers keep records to enable completion of Questions 26 & 27 within the IDB1 Annual Report to Defra.

1. MLC Overview

Delivery has been the primary focus within 2025/26. We were successful in securing approximately £4.5m of grant for several IDB Fund (Tranche 2b) submissions and the administration and delivery of these commitments has been a primary focus, particularly for staff in M&E, Operations, Environment & Ecology and Finance, meaning some 'business as usual' activity has been impacted.

This fund, coming with fewer constraints than FCRM grant-in-aid, has enabled us to think and invest differently. We are starting 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. At St Germans Pumping Station for example, we now are starting to gear our infrastructure, turning our assets from feeling like a financial burden into engines that drive our business more efficiently. 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 staff 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.

It is also clear that MLC and the IDBs need to reduce our collective reliance on government grant in aid funding and highland water payments. Whilst we remain focussed on influencing and informing policy shifts, MLC and IDB assets are of the age that we cannot avoid the scale of capital works ahead of us that will cost hundreds of millions of pounds to develop and deliver. Collectively we have a significant gap in both capacity and capability, alongside a dependence on Fens 2100+ driving a case for change in how our assets are invested in.

Thanks to the support of the Middle Level Board, we now have greater capability to press our regulatory teeth and turn the significant development pressures we face within our catchment into a risk management and financial opportunity rather than seeing it negatively. A further increase in staff capacity has been approved to better cater for the workload, increase cost recovery to further reduce costs to ratepayers. Fees from developers are also a critical source of funding to develop and deliver the capital works on the MLC and/or IDB infrastructure that serves and benefits developments.

2. MLC Services to IDBs

As previously reported, we have made the business decision to focus our clerking and technical services offer to IDBs within the Middle Level where there is water management connectivity with the Middle Level Commissioners' catchment.

Given that our focus in 2025/26 has been on establishing and strengthening our Planning, Compliance & Enforcement Service for MLC/IDBs, IDB Fund Delivery for MLC/IDBs and enabling the transfer of seven IDBs outside of the Middle Level to new service providers, the Service Guide and associated fee structure will continue to be developed during 2026 with a view to being ready to implement for 2027/28.

3. Policy Reviews

There are several new policies that need to be developed and published over the course of the next year, along with updates to existing policies. Given the nature of our catchment and our services to administered IDBs, most policies need to be consistent rather than bespoke for each IDB. Any policy also needs to come into effect at the same time across MLC and/or all relevant IDBs.

Planned new policies include:

- IT Policy
- Artificial Intelligence Policy
- Approach to CDM Regulations 2015 and the Procurement Act 2023
- Compliance & Enforcement Policy (primarily to support our regulation of consent compliance, unconsented works and associated enforcement)

The Board is asked to delegate the approval and publication of new and/or updated policies to the Clerk.

4. Waste Exemptions

Defra and the Environment Agency introduced waste exemptions in circa 2008/09 and there is a suite of exemptions available to IDBs (including D1 exemption which allows for depositing waste from dredging inland waters). We followed Environment Agency advice at the time and have one suite of exemptions that covers the MLC and all our administered IDB operations.

This approach now requires improvement and mitigation to de-risk operations for IDBs and MLC individually and collectively. Following discussion with MLC and IDB Chairs, over the next 12-months we aim to move to MLC and each administered IDB having their own suite of waste exemptions and associated implementation controls. There will also likely be a need for associated training materials for IDBs and their District Officers.

We will likely require external resources/services to deliver this improvement and the cost associated with the work will be divided equally.

5. The IDB governance future within the Middle Level of the Fens

IDBs and Board members had the opportunity to discuss and provide feedback on the outline design in Q1 of 2025/26. Members of the 'Case for Change' working group met in September 2025 to review the feedback on the Outline Design and agree next steps. The consensus is that people need something more specific to debate. We also, unsurprisingly, have people on either extreme of the spectrum between staying as we are and not seeing any need for change, and those that feel radical change is long overdue. Most are somewhere in-between.

A proposal has been conceived that the working group supports moving to ‘Detailed Design’. This proposal is to move from the current 25 IDBs to 7 IDBs, in phases, over the next 15 years. The proposal aims to balance:

1. Hydrological common sense and logical alignment.
2. The Outline Design feedback.
3. Respective readiness for and need for change.
4. Likely trigger points for change.

This proposal aims to provide:

1. An option for detailed design and subsequent debate.
2. The ability to phase change and make it more bite sized.
3. Time for IDBs to make steps to align ‘standards’ ahead of amalgamation.
4. A meaningful change that will enable improvements and efficiency within MLC & IDB working.
5. A middle ground between the ‘go big’ and ‘stay small’ views.
6. A platform for further and quicker change should it be needed or if the Fens Reservoir enables.

We aim to have the Detailed Design undertaken by April 2026 so we can have an IDB Chairs session on it ahead of consultation through Autumn 2026. Depending upon response and agreement, Boards would be asked to approve any final proposal (particularly any Boards amalgamating in any Phase 1) at their 2027 AGMs.

6. Data Provision

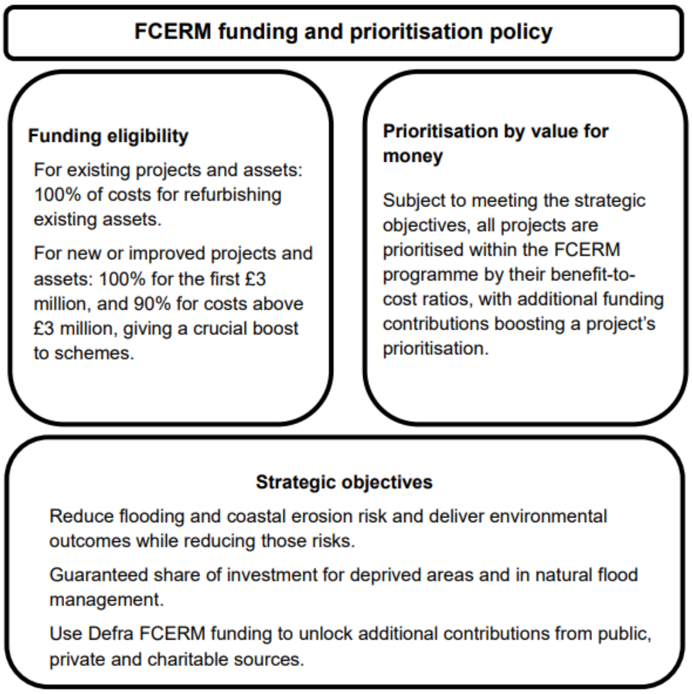
We are receiving an increasing number of data requests from a variety of sources. These can be complex and time consuming to service, sometimes for projects or purposes with little to no direct benefit to the Commissioners and our administered IDBs (where we act as their data controller).

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.

7. Defra Flood Funding Policy (Capital Works)

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. At the time of writing (February 2026) the guidance associated with implementing the new policy is yet to be finalised and published. Given existing financial commitments within the Environment Agency’s investment programme, there will likely be a transition period of a couple of years before the full programme reflects the new policy.



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 acknowledges 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.

8. IDB Funding & Costs Research

A joint Defra and MHCLG 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 and provided them with the information we have to hand for their data requests. W also hosted a case study visit in January 2026. 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.

In September 2025 we also hosted the Local Delivery & Rural Floods Policy Team from Defra. We took them on a whistlestop tour from Stanground Lock through the Middle Level to St Germans Pumping Station and used the time and the backdrop to discuss and showcase our system and breadth of water management operations.

We highlighted the 'big ticket' areas of efficiency we are driving at the MLC, including how we are using the governments 'IDB Fund' wisely. We discussed the strengths and successes in how we work across the Middle Level but also the areas of policy and associated financing that are constraining our collective ability to plan and be as efficient and as effective as possible in a world that's changing, due largely to factors beyond our control.

9. IDB 1 (Annual Reporting to Defra)

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 has on the sector in terms of governance and responsibilities.

Whilst MLC can derive most of the financial and non-financial information on behalf of our administered IDBs, there are an increasing number of questions where we require information from the Boards directly. Including, for IDBs that do not use the MLC for their operational services their District Officer will need to keep records of the length (in kilometres) of i) the length of watercourse maintained by the Board in the financial year and ii) the cumulative length of works on maintained watercourses (Questions 26 & 27 in the form).

If no answers are received from Boards, then questions will be left blank within returned forms.

10. IDB Precept

Section 139(1) of the Water Resources Act 1991 (WRA 1991) empowers the Environment Agency to require a contribution from Internal Drainage Boards (IDBs) each year towards its operational costs. The mechanism for collecting the contribution is for the Environment Agency to issue a precept to the relevant IDBs requiring payment of the amount due.

There is a statutory duty to spend IDB precept revenue "only in the carrying out of the Environment Agency's flood and coastal erosion risk management functions… in or for the benefit of the flood risk management region in which [the precept] is raised".

The amount of the contribution should be what the Environment Agency considers to be 'fair' and the legislation places a duty upon the Environment Agency to provide to the IDB a statement which provides detail of the purposes of which the contribution demanded by precept will be applied and the basis of the calculation of the contribution.

The Environment Agency, via the Anglian (Great Ouse) Regional Flood & Coastal Committee (RFCC) has committed to improve the clarity and transparency of how and where IDB Precept is spent along with the associated calculation. The existing approach is rooted in discussions and agreements that have been lost in time with changing corporate knowledge; therefore,
it is likely to take a few years of incremental improvement to get to a clearer position.

Author Name: Paul Burrows
Role: Clerk

Provided by the Middle Level Commissioners		Item No:		6
Meeting:	**HUNDRED FOOT WASHES IDB**	**Subject:**	**ENVIRONMENT OFFICERS REPORT**	
Date:	**Wednesday 8th April 2026**	**Officer Responsible:**	**Sofi Lloyd**	

RECOMMENDATIONS:

The Board is asked to:

1. Approve the new Biodiversity Action Plan
2. Consider retaining MLC Ecological and Environmental Services package following the Boards move to Ely Group of IDBs. A reminder of the services provided and fees are included below.

1. BAPS & LNRS

The launch of the Local Nature Recovery Strategy for Cambridgeshire and Norfolk (LNRS), which formally sets the priorities for nature conservation across our region, were significantly delayed in 2025 but was finally published at the end of the year. IDBs have a statutory duty to have regard for the objectives of LNRS so the IDB Biodiversity Action Plan (BAP) includes and considers their priorities, alongside the designated site's objectives and the WLMP. The final draft of the BAP is now available for review from the MLC website and comments are welcome ahead of the Board meeting, with approval for a final version sought at the meeting.

2. Standard Operating Procedures

SOPs for all regular routine maintenance were launched last year and are available either from the website or from the Ecol. Dept. New Tree / Hedge & Scrub cutting protocol has also just been launched. Please note that adherence to all the SOPS is mandatory for all those working for and on behalf of the IDB and to retain the Ecol. Service Package from MLC.

3. Ouse Washes Water Level Management Plan (WLMP)

There are some responsibilities that have been set out for the IDB in the most current WLMP which should not be IDB responsibilities and this has been flagged to the EA. Instances include that the IDB superintendents are listed as responsible for operating pipes along the Delph to reduce the risk of deoxygenated water from entering the Delph. This should be a private landowner responsibility, even if it is the same person doing it as would undertake IDB duties. This is because DEFRA audit the contribution that IDBs make to WLMPs and supporting the favourable condition of the designated features and the IDB has very limited control or influence over the DO status of the Delph. It needs to be corrected to avoid unnecessary reporting to DEFRA. If you would like a copy of the WLMP with our comments that have been submitted, please contact me, Steve Calton, David Tough or Paul Harrington.

4. MLC Ecological and Environmental Services Package

We would like the Board to consider retaining the Ecological and Environmental Services Package provided by MLC going forward. There would be benefits to the Board in retaining the knowledge and networks that the team have already developed around the complex and valuable site and its stakeholders and partners. MLC would also be able to continue to provide advice and guidance and represent the Board's interests as part of the numerous studies and projects involving the site that MLC are involved in as well as being able to help to deliver the objectives within the BAP and provide protected species guidance to support works. As a reminder, the service package includes the following:

Ref:	Category:	Details:	Days Equivalent:
1.	**General Consultancy** *(inc. retained service)*	Up to 2 days general consultancy which can be used for: • Screening and assessment of non-routine works using the ESR (Environmental Screening Report) process. • Preliminary habitat and species surveys & reporting* • Ad-hoc advice and guidance. • Initial advice & communications for pollution incidents • INNS identification and advice. • Biodiversity Action Plan BAP ditch survey & reporting**	**2**
2.	**Environmental Compliance Health Checking**	• One environmental review with MLC Env. & Ecol. staff per year & subsequent reporting. • Review must include budget setting & expenditure recording for reporting to Defra (IDB1). • Review & assessment of proposed annual programme of works prior to Board approval. • BAP report & review for Board.	**1.25**
3.	**Planning Ecology Services**	• Up to 1 day for consent applications advice & guidance^ • Over 1 day will be charged on a time and materials basis. This includes responses to Local Plans and Strategies on the IDBs behalf.	**1**
4.	**Keeping up-to-date**	• Communication of relevant updates in policy, legislation, regulation and best practice.	**1**
5.	**Training**	• Attendance for up to 2 candidates at 1 environmental training day per year.	**1**
		Total:	**6.25 days p.a.**
		Cost (2025/26)	**£2,375**

Notes: *Any surveys or mitigations that follow on from preliminary surveys, including licenced work such as water vole displacement, will be charged on a time and materials basis or can be contracted out if MLC staff are fully booked.
** Any unused consultancy balance can be used to cover the recommended annual 1-day BAP ditch survey, with any shortfall charged separately. If any pre-works surveys (ESRs) are undertaken in the year, they will be extended so that they count as the BAP ditch survey for efficiency.
^ For activity not rechargeable to developers/consent applicants.
Unused category balances can be used to cover shortfalls in other categories within the financial year as mutually agreed. Unused balances cannot be carried forward outside the financial year but its use can be discussed with MLC with potential for it to be used to contribute towards assisting the IDB to progress a BAP objective instead if capacity allows.

5. Environmental Compliance Review

Key Environmental Compliance Indicators (KCIs) have been launched this year, which will help to assess and report the environmental compliance and delivery of each IDB in a consistent way. This will help to ensure that any areas of environmental risk are flagged promptly, and the environmental achievements of the Board are recognised and published. The KCIs and review process are as follows:

Review of Key Environmental Compliance Indicators (KCIs)

Key:	Not Achieved / Information Not Available	Partly complete / A date has been set for completion (provide date and resource)	Complete
Name of Board Environmental Representative:		**Steve Calton**	
KCI:	**Description of KCI:**	**Status:**	**Comments:**
6.	Standard Operating Procedures audit has been undertaken and works considered compliant	In planning	2026 will be first year of audit. SOPs need to be provided to the ops team and training provided for 2026 season
7.	The previous year's maintenance record is available for review and to inform the following year's works planning.	In planning	Good information already included in the Board report, to be supported with a map of where works have taken place (on the IDB drain only) but should include any private habitats that the IDB contributed towards the maintenance of, i.e. supplied the digger for the ponds / shared the transport fee.
8.	A channel maintenance plan (flail mowing and desilting) has been prepared for Board review and approval.	In planning	To be done for the 2026 season as above, with maps and other areas managed detailed. No flail mowing usually.
9.	All non-routine works undertaken in the previous year were screened for environmental impacts and opportunities using the ESR process		None done in 2025-2026
10.	The Biodiversity Action Plan has been reviewed and objectives for the previous year have been met and following objectives set		New BAP drafted and issued for review.
11.	At least one Board Representative has attended at least one biodiversity training / information event in the year and reported relevant details to the board		

Summary of environmental delivery and achievements for the year 2025-2026

The Board could consider flail mowing some of the header drain banks rotationally to encourage a diverse sward and to reduce the risk of a single vigorous species from taking over, where grazing isn't as pronounced.

The Board is asked to ensure that any work that "breaks ground" within the IDB drain should be surveyed beforehand to ensure compliance with protected species legislation, including culvert replacements. It is suggested that a trial survey is undertaken by the MLC ecologist prior to clearing silt round slackers this year to "test" the desilting approach and to check the presence of / impact on water voles and other species. Please contact me to arrange.

6. Newsletter

Please look out for the first refreshed edition of "Life on the Edge" environmental newsletter for IDBs which is in planning and will be published in March and October each year. We would love to include photos and stories from across our IDB communities so please do send us in anything interesting that you have been doing or have seen.

7. Environmental & waste permits

A review of Environmental and waste permits is required and will be planned with the Chair and VC in the coming months.

Provided by the Middle Level Commissioners		Item No:	8
Meeting:	**HUNDRED FOOT WASHES IDB**	**Subject:**	**CONSULTING ENGINEERS REPORT: CHIEF ENGINEER'S SUMMARY & CAPITAL PROGRAMME**
Date:	**Wednesday 8th April 2026**	**Officer Responsible:**	**Nicola Oldfield**

RECOMMENDATIONS

The Board is asked to:

A. To consider the development of an investment plan for asset refurbishment/replacement and to instruct the Consulting Engineer accordingly.

1. Summary of Key Planning Issues

We will, when possible, seek the Board's input, rather than wait for Board meetings. This will be done via correspondence with the Chair, Vice Chair, District Officer and any appropriate sub-committees.

2. Capital Works

The Environment Agency's grant in aid funding policy is being changed and will be applied to all new projects after April 2026. The pressure on funding is extreme, and the EA is prioritising all projects in the programme.

It is recommended that the Board considers the development of an investment plan for asset refurbishment/replacement and to instruct the Consulting Engineer accordingly.

Author Name: Nicola Oldfield
Role: Chief Engineer

Provided by the Middle Level Commissioners		Item No:	9
Meeting:	**HUNDRED FOOT WASHES IDB**	**Subject:**	**HEALTH & SAFETY**
Date:	**Wednesday 8th April 2026**	**Officer Responsible:**	**Paul Burrows**

RECOMMENDATIONS

The Board is asked to:

A. Note its Health & Safety accountabilities.
B. Take initial actions to strengthen its governance of Health & Safety (Section 3).

1. Introduction

The ADA Good Governance Guide covers Health & Safety (P90-91) and there is a new guide in development that will go much deeper into responsibilities and standards. The Annual Report (IDB1) to Defra also asks the following questions:

- Whether the Board has a current Health & Safety Policy
- Whether the Board has a Board Member focussed on ensuring that Health & Safety is considered when Board decisions are made.
- Whether the Board has a responsible officer for Health & Safety.
- The number of 'near miss' incidents in the reporting period.
- Details of any reportable incidents in the reporting period.

2. Clarification of H&S accountabilities

For the avoidance of doubt, an IDB and the MLC are each different public bodies, independent from each other. In the UK, a public body can delegate specific health and safety *tasks* and *functions* to another body, but it cannot transfer its ultimate legal accountability or liability for ensuring that those duties are carried out safely. The original public body retains overall responsibility. Accountabilities and responsibilities cannot be outsourced to H&S service providers either.

Delegation of statutory functions requires explicit laws to enable, and these do not exist within MLC and IDB legislation. Specific day-to-day tasks can be delegated to competent individuals or organisations, provided there are clear arrangements for supervision, monitoring, and reporting. Delegation should be set out in formal, robust contracts or agreements (e.g., a written contract or a scheme of delegation) that clearly define roles, responsibilities, reporting arrangements, and monitoring procedures.

Currently, the only H&S task that MLC provides for administered IDBs is to facilitate specialist H&S advice via a group arrangement currently with AW Safety Management Ltd (previously COPE) as the supplier. As MLC further matures their own Health & Safety capacity, capability and standards, it may be that they can offer a broader service to administered IDBs.

The specific scope of services/advice that each IDB wants or needs from AW Safety Management Ltd is within their gift and responsibility to determine. Each Board essentially pays for an annual day with the H&S advisor as well as their ad hoc advice as required. These days have in recent years been focussed on a site inspection (e.g. pumping stations), however there is a diminishing value in repeat inspections of the same asset. It is also not clear whether Board's are making use of the ad hoc advice arrangements that they are paying for.

Where MLC are delivering specific operational services for an IDB (e.g. overseeing the maintenance programme, M&E works, ecological surveys) then they have responsibility to manage the H&S associated with those activities and any contractors they use. The IDB remains accountable for assuring themselves of MLC's competence in this regard.

3. Strengthening IDB H&S governance

It is recommended that the Board review its governance of its Health & Safety accountabilities. This should include the following initial actions, but not necessarily be limited to these:

a) Reconfirm if they have a lead Board Member and responsible official for H&S, and if so, who they are.
b) Confirming which Board Members and officials (e.g. District Officers, Pump Attendants) have been suitably trained in H&S leadership (e.g. IOSH Managing Safely) via their 'day job' employers, providing certification to MLC so it can be held on the Board's file.
c) Identifying Members and Officials (and employees) who ought to be trained*. This will then need to be budgeted for and arranged.
d) Review the Board's near miss and accident reporting approach and ensure any records are sent to MLC Offices for inclusion on the Board's file. MLC have template forms for their own H&S management that can be provided.
e) Consider its wider H&S risk exposure and target the days with AW Safety Management Ltd accordingly.
f) Provide feedback as to whether a broader H&S service from the MLC would be valued (reducing or replacing the need for a 3rd party service provider) and what range of services would be most valuable.

**The Institution of Occupational Health & Safety (IOSH) Manging Safely Course is a 3-day classroom style course costing circa £600 (exc VAT). There are also online learning options available.*

Author Name: Paul Burrows
Role: Clerk

Appendix 1: AW Safety Site Safety Inspection 23/01/2026

Site Safety Inspection

Hundred Foot Washes IDB
WWT, Hundred Foot Bank, CB6 1UG

carried out on

Friday, 23 January 2026

by

AW Safety Management

Key Information	
Client:	Hundred Foot Washes IDB
Site:	Blun Hundred Foot Washes, WWT Wetland Centre, CB6 1UG
Site Contact:	Paul Harrington, David Tough, Steve Calton
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.

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

An open meeting was held with Paul Harrington, David Tough, Steve Calton in attendance. No physical inspection took place tue to the high tide level.

It was discussed that all points from the previous meeting dated 28.02.2026 are still open. This is predominantly due to funding constraints.

Further actions that were discussed have been listed in the report below.

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

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	See previous report dated 28/02/2025. Items were reviewed and it was understood that all comments are still to be addressed. .	No Supporting photograph.	**Paul Harrington, David Tough, Steve Calton**	**Medium**	
02	Personal flotation devices (PFDs) or auto-inflating lifejackets must be worn when working near water. It was understood there is currently no buoyancy safety PPE being used. It was not discussed if there is a risk assessment in place for working in/near water. If there is not one, ensure one is completed and communicated to all relevant workers. If there is one in place, it should be updated to include this as a control in the risk assessment. Ensure there is a risk assessment in place, it is communicated to all relevant workers and all controls are followed.		**Paul Harrington, David Tough, Steve Calton**	**High**	

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	When working in or near the water a documented rescue plan is required, with trained personnel and accessible rescue equipment. It is advised that a rescue plan is put in place and communicated to all relevant workers. Rescue equipment determined to be used must be made available. I would recommend that the rescue kit(s) are stored in the vehicle(s) used to attend each location, if the vehicle cannot be parked in a close proximity, the rescue kit must be brought to the working area. There was discussion of metal shutters being used as a rapid response when unable to stop the flow. However, these are stored at a location that would not be classed as 'readily available' to any of the pin-stocks. Review company procedure to see if there is a more suitable location for the sheets to be kept to ensure a rapid response.		**Paul Harrington, David Tough, Steve Calton**	**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.**

Hundred Foot Washes IDB – Suspension Bridge to John martin Sluice

Superintendents Report 2024-2025

Summary

From one of the most difficult and shortest seasons in 2024, 2025 turned out to be the exact opposite. Dry warm and sunny during the breeding season, cattle on the Washes by the end of May remaining there until the first week of November. Sheep were still grazing the Washes until the third week of November.

In contrast to 2024 I was able to get the entire section of the Washes topped which was a great relief. The Washes that weren't topped the previous year were difficult to graze and didn't yield the quality vegetation that they normally would. As that has now been rectified, I would expect the quality and yield to improve in 2026.

Cattle began grazing the Washes on 29th May and grazed continuously until 5th November, sheep followed the herds of cattle and remained on the Washes until 19th November.

Internal Drainage Board Works

Slubbing Works

Fen Ditching were on site on two occasions (spring and autumn) to clear out the three slackers and to de-silt the lengths of header drain most affected by silt, 1.5km of header drain were cleared with the lengths closest to the slackers revisited in the autumn. Conditions allowing, I will repair a culvert on the header drain in the spring 2026. 2025 seemed to be a bad year for debris getting stuck in or threatening to get stuck in the slackers. Every tide cycle saw something needing to be removed, from sleepers to pallets, logs, boat cushions and even an RNLI radio although the latter didn't pose a risk of getting jammed in the doors.

Slacker Maintenance

The three slackers: - Hagen Smarts, Charity Inlet and Deptfords were kept greased throughout the season and functioned correctly. At the start of the wildfowling season, I found the Deptfords slacker wide open, I couldn't find who was responsible, so I closed it and removed the operating handle.

Environment Agency Works.

The EA slubbed out approximately 1.75km of the One Hundred Foot River north of Suspension Bridge. Very little was taken out, this was removed from the bottom and not from the sides of the river. The section they started in 2023 has still not been completed.

WWT Management

Slubbing Works

Russell Fowler was again used to slub internal ditches, re-profile grips and to build up some gateways that have eroded over time. They created some cattle drinks on a section of steep sided ditch where we have had calves fall in. In total they were on site for 82hrs.

Ecological Surveys

Ouse Washes SSSI	Redshank	Snipe	Lapwing	Black Tailed Godwit
2021	8	37	29	4
2022	15	17	39	8
2023	11	10	30	3
2024	Not Surveyed	Spring Flood		
2025	23	6	51	18

Lady Fen Complex	Redshank	Snipe	Lapwing	Black Tailed Godwit
2021	29	1	60	10
2022	14	3	23	5
2023	28	12	64	11
2024	40	8	47	13
2025	30	0	33	7

Other Bird Species of Note

Ouse Washes

A pair of Bittern bred in the Reedbed adjacent Reedbed Hide, also on the Washes 23 pairs of Avocet, Garganey and a pair of Whooper Swans bred

What a difference a year makes the following photographs were taken on the 26th September 2024 and 2025 from the same location

David Tough

HFW Washes Superintendent.

March 2026

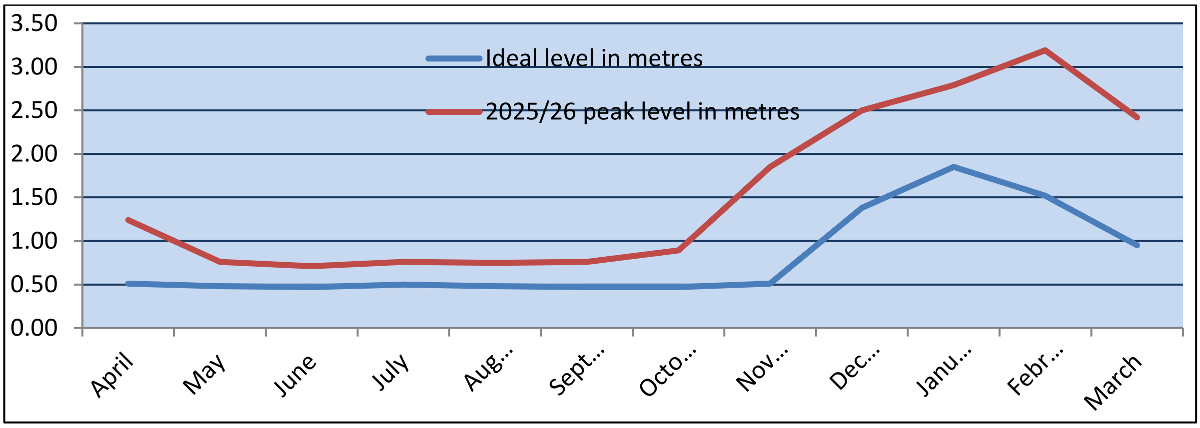
Superintendents Report 2025 – 2026 Welney to Earith.

Water Levels

The summer retention level on the Washes (0.56mAOD at Welches Dam) was met on 18th May, but the flood water had drained off of the Washes in early April at a level of approximately 0.95m on the 6th. This was the earliest drain off for 10 years and the Washes had no further incidences of flooding for the remainder of the season. Average levels were April 0.77m, May 0.63m, June 0.62m, July 0.66m, August 0.67m, September 0.65m and October 0.71m

The Washes began to flood in mid-November after 26mm of rain on the 13th and 25mm on the 14th. The level rose from 0.98m on the 12th to a peak monthly level of 1.85m on the 21st.

November average was 1.46m with a peak of 1.85mm on the 21st.
December average was 2.07m with a peak of 2.50m on the 25th.
January average was 2.28m with peak of 2.79 on the 22nd.
February average was 2.85m with a peak of 3.19m on the 19th and 23rd.
March average (up to the 24th) was 1.97m with a peak of 2.42m on the 1st.



IDB drain management.

Fen Group supplied 360 digger for a total 132.5hrs @ £50 per hour digger hire = £6,625 ex VAT

A total of 3,926m of the header dyke was maintained.

Slacker Inlets

Mott's Leg (Nott's), Day's Hay (Kent's), Starling's Top (Hartley's), Morton's (Dimmock's), Cambient Detached, Oxlode, Singing Washes (Ely Singers), Common Wash and Willow Wash (Witcham Gravel) were cleared of silt and river debris at the start and end of the season.

All slacker mechanisms were greased as required throughout the season. The operation of all slackers will be checked in 2026 as soon as the flood level allows.

Willow Wash (Witcham Gravel) slacker – the slight leak did not cause a problem in 2025

Oxlode Slacker – At the end of last season, just before flooding, the winding mechanism became very stiff and could not be fully closed. During a period of low river levels, in June, a large log was removed from the slacker door opening.

Common Wash Slacker
During a period of low river levels 2 new bolts were fitted to connect the slacker door to the winding spindle.

All the other slackers were fully operational.

Reserve management

93% of the total reserve washland was managed.
Including privately owned washes

1,009ha grazed, 684ha topped, 225ha hayed, 97ha no management.

Cattle numbers peaked at approximately 2,250, including approximately 200 privately shepherded in the Sutton to Earith section of the reserve. BCMS cattle on movements to the Reserve holding totalled 2,053 (1,665 in 2024) including Pilot Project and Coveney.

6,936m RSPB ditching maintained.

Scrapes maintained by rotovating in Common wash, Rickwood Scrape, Soles, Hawkins, Stockdales Pools, Spoilheaps Pool and Wortleys Bottom. Hawkins scrape had soil removed by digger and tractor and trailer to improve water depth. Low area in Rickwood Wash rotovated to create muddy scrape.
New scrape created in Goodes and Greens by bulldozer.

Breeding birds - Welney to Earith

	2021 Major flood	2022 No flood	2023 Major flood	2024 Major flood	2025 No flood
Lapwing	136	160	4	0	113
Redshank	87	119	12	0	76
Snipe	122	111	102	0	70

Breeding wader pairs Pilot Project and Carroll's Ground

	2021	2022	2023	2024	2025
Lapwing	148	128	114	100	73
Redshank	106	75	98	100	63
Black-tailed godwit	6	5	9	15	16
Snipe	23	19	26	29	18

Breeding wader pairs Coveney

	2021	2022	2023	2024	2025
Lapwing	56	80	86	51	40
Redshank	60	50	64	47	16
Black-tailed godwit	0	0	0	1	0
Snipe	14	19	38	39	18

Other Birds of note

Corncrake - 2 males in 1 in Brookes and 1 in Goodes and Greens.
Great Egrets 32 nests in 10-acre Osier (24 in 2024)
Little Egrets 24 nests in 10-acre Osiers (35 in 2024).
Paul Harrington

Provided by the Middle Level Commissioners		**Item No:**		**11**
Meeting:	**HUNDRED FOOT WASHES IDB**	**Subject:**	**GOVERNANCE**	
Date:	**Wednesday 8th April 2026**	**Officer Responsible:**		**Paul Burrows**

RECOMMENDATIONS

The Board is asked to:

A. Consider and approve the Annual Return 2024/2025
B. Note the continued appointment of Whitings as Internal Auditor and consider the Internal Auditors Report for 2024/2025 (link)
C. Consider any litigation, liabilities or commitments, events or transactions occurring during or after the year-end that have a financial impact on the Board.
D. Review the effectiveness of existing Internal Controls and identify any new or strengthened Internal Controls that they may require.
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 submission of the IDB1 form to Defra. (link)
G. Assure themselves 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.
H. Continue with a limited assurance review approach.

1. Annual Governance & Accountability Return (AGAR) and Internal Auditor

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 As part of their AGAR return, the Board is asked whether it has considered any litigation, liabilities or commitments, events or transactions occurring during or after the year-end that have a financial impact on the Board.

1.3 The Board/Commissioners to consider the comments of the auditors on the Annual Return for the year ended 31st March 2025. (Appendix 1)

1.4 The Board/Commissioners to consider the Audit Report of the Internal Auditor for the year ended 31st March 2025. (here)

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

1.6 The latest report of the Internal Auditor is available on the MLC website for the consideration. This report covers the MLC and all administered IDBs.

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 Note the Financial Regulations for the Board is also available on its page via www.middlevel.gov.uk

2.3 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.

2.4 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.

2.5 If the Member also has a lead role for the Board (e.g. Chair/Vice Chair) 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

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

4. IDB1 (Annual Report to Defra)

4.1 All IDBs are required to report annually to Defra via an Annual Report called an IDB1 form. These reports are copied to the Environment Agency and to the relevant District Councils. The most recent form submitted on behalf of the Board is available on the Board's webpage.

5. Exercise of Public Rights

5.1 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.

5.2 In order to warrant a positive response to this assertion 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.

5.3 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.

5.4 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.

6. Transparency Code for Smaller Authorities

6.1 In previous years the Board has continued with a limited assurance review approach and not take advantage of the audit exemption available for smaller public bodies with income and expenditure less than £25,000.

Author Name: Paul Burrows
Role: Clerk

Appendix 1: Annual Return 2024/2025

Hundred Foot Washes 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 Hundred Foot Washes 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 Hundred Foot Washes Internal Drainage Board

The Clerk
Hundred Foot Washes 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: 22nd September 2025

Annual Internal Audit Report 2024/25

HUNDRED FOOT WASHES 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).*	✓		

O. (For local councils only)	Yes	No	Not applicable
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: 03/04/2025 23/04/2025 25/04/2025

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

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

Date: 25/04/2025

***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:

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

	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:

08/04/2025

and recorded as minute reference:

B. 1395

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

Chair

Clerk

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Section 2 – Accounting Statements 2024/25 for

HUNDRED FOOT WASHES 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	36,294	45,528	*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	28,641	31,479	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	411	645	*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	19,818	17,112	*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	45,528	60,540	*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	50,522	66,058	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March –* ***To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	0	0	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

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

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

AHWool

Date 02/04/2025

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

08/04/2025

as recorded in minute reference:

B.1396

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 **Hundred Foot Washes Internal Drainage Board – DB0037**

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 15/09/2025

Provided by the Middle Level Commissioners		Item No:	11
Meeting:	**HUNDRED FOOT WASHES IDB**	**Subject:**	**FINANCE REPORT: LOOKING BACK**
Date:	**Wednesday 8th April 2026**	**Officer Responsible:**	**Andrew Wool/Sam Ablett**

RECOMMENDATIONS

The Board is asked to:

A. Consider Budgeting review.
B. Consider and approve the payments detailed within Appendix 1.
C. Consider and approve the Annual Accounts & Finance Papers 2024/2025 within Appendix 2.

Finance officer's review and key messages

For 2025/2026 the Board set a rate of 30.50p to raise a total of £31,479 in agricultural rates and special levies. The estimates against which the rate income was raised included the sum of £2,500 for future works. Forecasted expenditure for the year to 31st March 2026 is slightly lower than the budget.

This will leave the General fund balance at £35,356 and at around a year's expenditure in hand and the Future Works Fund at approximately £25,400 at 31st March 2026. This position is reflected in the Boards financial statements and Annual Return which they are requested to review and approve.

1. Payments for 2025

1.1 Payments are detailed within Appendix 1

2. Annual Accounts and Finance papers 2025/2026:

2.1 Annual Return 2025/2026:

To consider the Annual Accounts and bank reconciliation for the year ended on the 31st of March 2026 and the completion of Section 2 of the Annual Return as required in the Audit Regulations. Appendix 2

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

Appendix 1 **Payments for 2025/26**
Appendix 2 **Annual Accounts & Finance Papers 2025/26**

Appendix 1

HUNDRED FOOT WASHES INTERNAL DRAINAGE BOARD

Payments 2025/2026 (1st April 2025 - 31st March 2026)

Middle Level Commissioners - Administration charge, postages, telephone charges, stationery travelling and Health & Safety contract	3,845.39
Middle Level Commissioners - Fees - (Production of Board report, planning and development applications)	160.80
Association of Drainage Authorities - Annual subscription 2025	813.60
Environment Agency - Precept	731.82
Fen Group - Removal of sediment from slackers	90.00
Fen Group - Drainworks	1,050.00
Fen Group - Drainworks	2,910.00
Fen Group - Works carried out to clear slackers	1,216.80
Fen Group - Drainworks	3,150.00
Middle Level Commissioners - Fees - (Planning and development applications)	48.00
PKF Littlejohns LLP - Audit fee (2024-2025 accounts)	252.00
Middle Level Commissioners - Administration charge, postages, telephone charges and Internal audit fees (Whiting & Partners, 2024-20254 accounts)	3,830.88
Middle Level Commissioners - Renewal of insurances	540.42
Fen Group - Drainworks	1,020.00
Environment Agency - Precept	731.82
Fen Group - Drain maintenance and works carried out on slackers as organised by WWT	6,180.00
RSPB Sales Ltd - Clearance of 14 slackers in 2025	420.00
Association of Drainage Authorities - Annual subscription 2026	854.40
David Tough - Washes superintendent duties - (2025-2026)	904.00
Information Commissioner - Data Protection Registration renewal	52.00
Middle Level Commissioners - Administration charge, postages, telephone charges, stationery Health & Safety contract, ecological and environmental services	7,245.54
	36,047.47

(NB - Amounts shown included Value Added Tax)

Appendix 2

HUNDRED FOOT WASHES INTERNAL DRAINAGE BOARD
ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2026

GENERAL FUND

2026				2025			
Mar-31	Expenditure during the year			Apr-01	Balance brought forward		35,355.81
	Precept		1,463.64	2026			
	Insurances	540.42		Mar-31	Rate income & Special levies	31,478.70	
	Repairs, renewals & drainworks	17,614.00			Interest on Deposit Accounts	416.72	31,895.42
	Administration charge, Audit fee, printing, stationery, advertising etc	7,891.35	26,045.77		Write back of provision		1,885.14
	Future works - Rates raised		2,500.00				
	Balance carried forward		39,126.96				
			69,136.37				69,136.37

BALANCE SHEET

Revenue Section

Liabilities		Assets		
General Fund	39,126.96	Ratepayers' Account - Arrears		641.74
Future Works Fund	27,980.73	Value added Tax - Refunds due		1,349.99
Sundry Creditors	1,731.00	Sundry Debtors		646.50
		Balance in hand - Treasurer's Account		
		Treasurers Account	11,997.32	
		Business Premium Account	54,203.14	66,200.46
	68,838.69			68,838.69

Hundred Foot Washes Internal Drainage Board

Summary of Bank Reconciliations as at 31st March 2026

Treasurers Account 2025/2026

1st April 2025			31st March 2026		
Balance brought forward		65,458.58	Payments made during the year	36,047.47	
			Transfers	0.00	
31st March 2026					36,047.47
Receipts during the year					
Clerk's collection account	35,476.16				
Interest on deposit accounts	713.55	36,189.71	Balance carried forward		65,600.82
		101,648.29			**101,648.29**

National Savings - Treasurers Account 2024/2025

1st April 2025		31st March 2026	
Balance brought forward	609.73	Payments made during the year	613.96
31st March 2026			
Interest on deposit accounts	4.23	Balance carried forward	0.00
	613.96		**613.96**

Barclays Bank PLc

Current Account

Balance per Statement as at 31st March 2026				19,294.86
Less unpresented cheques	30/03/2026	2025/16	52.00	
	30/03/2026	2025/17	7,245.54	
				7,297.54
O/S lodgement				0.00
Balance per Trial Balance				**11,997.32**

Cash balances as at 31st March 2026

Barclays Bank PLc

Current Account	**11,997.32**	
Business Premium Account	**54,203.14**	
		66,200.46

National Savings

Investment Account per passbook	**0.00**
Total reconciled cash balances per accounts	**66,200.46**

Hundred Foot Washes

Financial year ended 31st March 2026

Reconciliation between statement of accounts and Annual Return

					Per Annual Return
Line 1	**Balances brought forward**				
	General Fund		35,355.81		
	Asset Replacement Fund		25,183.90		
				60,539.71	**60,540**
Line 2	**Rates and Special Levies**				
	Agricultural rates		31,285.70		
	Special Levies		193.00		
	Penalty		0.00		
	Costs		0.00		
	Write-off		0.00		
				31,478.70	**31,479**
Line 3	**Total other receipts**				
	Interest	General Fund	416.72		
		Asset Replacement Fund	296.83		
	Consent applications		0.00		
	Write back of provision		1,885.14		
				2,598.69	**2,599**
Line 4	**Staff costs**				
	Wages/salaries		0.00		
	National insurance contributions		0.00		
	Pension costs		0.00		
	Travelling expenses		0.00		
				0.00	**0**
Line 5	**Loan repayments**				
	PWLB - Principal		0.00		
	PWLB - Interest		0.00		
				0.00	**0**
Line 6	**All other payments**				
	Precept		1,463.64		
	Rates, insurances, telephones		540.42		
	Drainworks		17,614.00		
	Improvement works		0.00		
	Administration		7,891.35		
				27,509.41	**27,510**
Line 7	**Balances carried forward**				
	General Fund		39,126.96		
	Asset Replacement Fund		27,980.73		
				67,107.69	**67,108**

Reconciliation
Line 1 + Line 2 + Line 3 - Line 4 - Line 5 - Line 6 — 67,107.69

Balances carried forward
Per Annual return — **0.00**

Section 2 – Accounting Statements 2025/26 for

HUNDRED FOOT WASHES INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*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	45,528	60,540	*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	31,479	31,479	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	645	2,599	*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	17,112	27,510	*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	60,540	67,108	*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	66,058	66,200	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – **To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	0	0	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?			*For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.*

I certify that for the year ended 31 March 2026 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.

AHWool

Date 02 04 2026

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

as recorded in minute reference:

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

Provided by the Middle Level Commissioners		Item No:	12
Meeting:	**HUNDRED FOOT WASHES INTERNAL DRAINAGE BOARD**	**Subject:**	**FINANCE REPORT: LOOKING FORWARD**
Date:	**Wednesday 8th April 2026**	**Officer Responsible:**	**Andrew Wool/Sam Ablett**

RECOMMENDATIONS

The Board is asked to:

E. Consider the Finance Officer's summary
F. Fees, remuneration and subscriptions
G. Note the Precept to the Environment Agency
H. Review & Approve Rating Estimates for 2025/2026
I. Consider & approve the Agricultural Drainage Rates and Special Levy requirements for 2025/2026

Finance Officer's summary and key messages

Standard budget provisions have been made, retaining the slubbing budget for a normal years' work. Until the floods recede the amount of any additional work is unknown.

A provision of £2,500 has been included for Future Works and the District Superintendents will report on this further at the meeting.

The estimated expenditure for the year is £34,576, this would indicate a rate requirement for 2026/2027 of 33.50p, the rate set for 2025/2026 being 30.50p.

2. Fees, Remunerations and Subscriptions

2.1 To consider the Wash Superintendents fees for 2026/2027.

2.2 To consider the fees for cleaning of culverts; (2023/2024 & 2024/2025)

Current fees- £20 per culvert

2.3 Slubbing & Spreading work

a) Slubbing work – tenders for slubbing work in 2026/27 will be submitted for consideration of the Board.

b) Spreading work – to consider whether any spreading work is required during the year.

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

The precept for 2025 was £1,463.64.

3. Estimates for 2026/27

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

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 Standard budget provisions have been made, retaining the slubbing budget for a normal years' work.

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

4.4 Administration charges include the agreed clerking fees for 2026/27 from the Ely Group.

4.5 These budget provisions indicate a rate requirement for 2026/2027 of 33.50p, the rate set for 2025/2026 being 30.50p.

4.6 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.

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

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

APPENDIX 1

HUNDRED FOOT WASHES INTERNAL DRAINAGE BOARD
BUDGET 2026/2027

		Approved Budget 2025/2026 £	Actual to 31/03/2026 £	Proposed Budget 2026/2027 £	Remarks	
					A - Slubbing - 235.50 Hrs (Inc Transport)	12,000
1	Insurances	515	540	568	Clear Slackers	1,364
					Superintendents fees	1,808
2	Drainworks (including Environmental				Ecology Fees	2,375
	measures), repairs and renewals,				Fees and miscellaneous	67
	Washes Superintendents' fees etc	19,642	17,614 [A]	19,190 [B]		17,614
3	Administration charge, Health and				B - Slubbing	13,200
	Safety contract, Audit fee,				Spreading	2,500
	printing, stationery, advertising,				Superintendents fees	1,903
	Association of Drainage				Cleaning culverts	425
	Authorities subscriptions etc	7,650	7,891	11,148	Fees and miscellaneous	1,162
						19,190
4	Environment Agency - Precept	1,464	1,464	1,493		
					C - Provision for Future Works	2,500
5	Improvement works:					
	Inlet structures	2,500 [C]	2,500	2,500 [C]		
		31,771	30,009	34,899		
	LESS Government grant, Deposit				Balances at 31st March 2025	
	Accounts interest etc	292	2,302	323	General Fund	35,356
					Future Works Fund	25,184
		31,479	27,708	34,576		60,540

Appendix 2

Hundred Foot Washes Internal Drainage Board

Rate and levy requirements

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 is:-

a)	Proportion to be borne by the Agricultural Sector –		99.39%
b)	Proportion to be borne by Special levies issued to:-		
	Borough Council of Kings Lynn and West Norfolk –	0.57%	
	East Cambridgeshire District Council -	0.04%	
			0.61%

The product of a rate of 1p in the £ on Agricultural land and buildings is £1,026.

In 2026/2027 a rate of 1p together with corresponding Special levies would raise £1,032.

Revenue cash in balance on 31st March 2026 - £39,128.

The estimated net expenditure in 2025/2026 is £34,576 and is equivalent to:-

a) a rate in the £ on Agricultural land and buildings of 33.50p

b) a Special levy on the Borough Council of Kings Lynn and West Norfolk of £200 and

c) a Special levy on East Cambridgeshire District Council of £12

In 2025/2026 a rate of 30.50p in the £ was raised together with Special levies of £182 on the Borough Council of Kings Lynn and West Norfolk and £11 on East Cambridgeshire District Council.

The Board should consider the future level of balances required when setting the rate for 2026/2027.

P BURROWS
Clerk to the Board

April 2026