RAMSEY FOURTH INTERNAL DRAINAGE BOARD

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Administered by:

27th May 2026

Dear Board Members

Upcoming meeting of the Board
Thursday 4th June 2026

Please find overleaf the agenda for the meeting of the Board to be hosted at **Old Nene Golf Club**, the lunch will be at **1pm** followed by the meeting at **2pm**.

As you'll be aware, we administer over twenty 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

RAMSEY FOURTH INTERNAL DRAINAGE BOARD

Thursday 4th June 2026 – 1pm Lunch 2pm Meeting
Old Nene Golf Club, PE26 2XQ

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 - 10	Chair
4	Constitution & Membership	Pages 11 - 13	Clerk
5	Clerk's Report	Pages 14 – 18	Clerk
6	Environment Officer's Report	To follow	Clerk
7	Consulting Engineer's Reports	Pages 19 - 27	Clerk or Engineer
8	Health & Safety	Pages 28 - 37	Chair
9	District Officer's Report	Verbal	DO
10	Governance • Accounts Return for 2023/2024 • Auditors report for 2023/2024 • Annual Governance Statement	Pages 38 - 40 Pages 41 - 45 Page 46	Clerk
11	Finance Report: looking back • Budgeting • Payments 2024 • Annual Accounts and Finance papers 2024/2025	Pages 47 Page 48 Page 49 Pages 50 - 54	Clerk
12	Finance Report: looking forward • Rating Estimates for 2025/2026 • Agricultural Drainage Rates and Special Levy requirements or 2025/2026	Pages 55 - 56 Page 57 Pages 58	Clerk
13	Date of Next Meeting Thursday 10th June 2027	Verbal	Chair
14	Any other business	Verbal	Chair

(NB: If required for any agenda item:

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

RAMSEY FOURTH INTERNAL DRAINAGE BOARD

At a Meeting of the Ramsey Fourth IDB held at the Old Nene Golf Club on 5th June 2025

PRESENT

A Roberts (Chair)	L Croft
M Smith (Vice-Chair)	C Roberts
R Brereton (HDC)	A Swales
R Bowd	M Swales
J Clarke	

Paul Burrows the Clerk was in attendance. T Corney was present as an observer and prospective co-opted member of the Board. J Edwards (District Officer) was also present.

Apologies for absence

Apologies were received from T Berry & S Whittome.

B.995 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.

The Chairman declared an interest in payments made to D C Roberts & Son.

The Chairman and Mr Swales both declared an interest in all matters concerning the Slamp.

B.996 Confirmation of Minutes

RESOLVED

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

B.997 Matters Arising

P Burrows enquired as to which matters from previous meetings remains important to the Board to help prioritise a large workload within the MLC offices.

Members confirmed that the issue of public access and the risk of creating public rights of way was their priority concern. There were various locations where dog-walking occurs regularly, and the Board are keen to manage their risks. P Burrows said he'd scope the problem, seeking Board Member input, and see whether external legal advice is required to mitigate any risk to the Board.

B.998 Constitution & Membership

The Chairman highlighted that R Bowd had previously been co-opted to the Board and advised T Corney and M Lambert had been approached as prospective members to fill the remaining vacancies on the Board.

P Burrows highlighted that ADA had now updated their Good Governance Guide for IDB Board Members and distributed a hardcopy, adding that he understood a training package would be developed and made available by ADA later in the year.

RESOLVED

i) T Corney and M Lambert Co-opted to the Board
ii) A Roberts reappointed as Chairman
iii) M Smith reappointed as Vice Chairman
iv) J Edwards appointed as District Officer
v) Middle Level Commissioners to be considered as permanent Clerk to the Board, therefore removing the need for annual decision.

B.999 Clerk's Report

P Burrows highlighted to the Board that the government had earlier in the week announced a long-awaited consultation on flood funding policy reform. It has been long felt that the Partnership Funding policy, introduced in 2011, has been overly complex and deficient in expediting efficient delivery, despite for IDBs largely being a financially positive policy as it removed the 45% grant cap that existed beforehand.

He added that the consultation seeks views on proposals to reform the floods funding approach and resolve those challenges by:

- Introducing a contribution free allowance so all flood and coastal erosion risk management projects have the first £3 million of their project costs fully funded by government.
- Applying a flat rate of 90% Defra funding to project costs above £3 million.
- Fully funding projects to refurbish existing assets which currently find it challenging to attract funding.

He added that project prioritisation would be important, given that the call on government funding from all potentially eligible projects typically exceeds the total amount of funding available from the government. Competition for government funding is likely to increase under the proposed new approach, given the more generous approach proposed to notionally funding projects.

He added that he would be providing a consultation response on behalf of the Middle Level Commissioners (MLC) and administered IDBs but also encouraged members to review and respond by the deadline of 29th July 2025, with the proposed implementation date being 1st April 2026.

The Board considered the written report and its content. P Burrows highlighted the improvement work that has been undertaken in terms of planning and consenting and the importance of the new fee model that has been launched. He added that the Middle level Board have now supported the creation of a new compliance and enforcement role to work in conjunction with the new fee model to better manage risks and bring in income for the IDBs and Middle Level Commissioners. The Board were supportive of the measures.

A Swales asked about the Board's cyber security following recent hacking of HMRC. P Burrows outlined recent improvements in this regard in terms of a new server, firewall and encryption and confirmed a specialist insurance policy was also in place.

Fens Reservoir

Paul Burrows introduced the paper and outlined that whilst not directly affected, the Board will have an indirect interest given they pump water into the Middle Level Commissioners system which will be the reservoir's primary source of water. He added that the recommended resolutions are to cover the eventuality that the Board's interests need legal support.

J Edwards observed that there would need to be strong oversight of Anglian Water's compliance in the construction phase based on his experience.

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.1000 Environment Officer's Report

P Burrows introduced the report highlighting the new service package arrangement and increase fee, highlighting that this has been developed to help IDBs meet their minimum statutory compliance. He reported that the BAP was a legal requirement, and meeting has been held with the Chairman as part of the review and update. He also advised the Board on the approach they ought to take regarding future bank-slips and the need for prompt action should piling be needed in order to reduce the likelihood of needing water vole displacement which add costs and working window constraint to such works.

B.1001 Consulting Engineers' Reports

Members considered the reports. Regarding M&E, J Edwards advised that the smart meters were working well as he was regularly providing readings to the MLC office for logging and assurance. He added that photographs were being taken.

B.1002 Health & Safety

The Chairman reported on the inspection by COPE Safety Management, adding that most items had been dealt with. Lighting will be installed in a few weeks' time and there is material on order to address the slippery path.

B.1003 District Officer's report

J Edwards apologies for the lack of a written report and handed Members a map of proposed upcoming Autumn drain works. He summarised as follows:

- Last 12 months has been an average one for pumping.
- Maintenance has been undertaken by Lattenbury Services, and their new driver is starting to get to know the district. They will carry on this Autumn.
- Thanked the Chairman and C Roberts for covering his duties during an unexpected period of absence.
- Switch gear has been installed at Daintree Pumping Station to connect and emergency generator in emergencies. This has yet to be tested.
- The above is not suitable for Middlemoor Pumping Station given the scale of power needed.
- Thanked Board Members for their cooperation and support through the year.

M Swales enquired about the responsibility for culverts between landowners and the IDB. The Chairman added that it should be reasonably obvious which culverts are the Boards and which are landowner access, however if any are blocked to contact the District officer to review and also send pictures via the Board's WhatsApp group. T Corney enquired regarding fly-tipping given a recent experience. The Chairman suggested it would be useful to share via the group any observed instances as well as reporting to the relevant authorities, and MLC if within their banks and channels.

B.1004 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.

e) 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.

f) 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 and its Policy Statement.
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.
iv) Continue to index link insurance valuations.

g) IDB1 and Annual Governance Statement

RESOLVED

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

The Board noted and approved the submission of their Annual Governance Statement for 2023/24 authorising the Chairman and Clerk to sign the statement.

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.1005 Finance Report – Looking Back

The Board reviewed and noted the Finance Officers' report and key messages. The Chairman highlighted that thanks to the government's storm recovery fund and a relatively dry year, the Board's general fund reserves were back close to a year in hand, but he caveated that £100k does not go far these days with the costs associated with breakdown and acting in an emergency.

J Clarke enquired about the benefit of putting solar onto the Board's property to support running costs of the pumping station. M Swales highlight there may be additional opportunity within the Board's landholding. The Chairman suggested that the payback on the capital cost may not be worth it considering electricity generation is unlikely to align with pumping. P Burrows outline the works the MLC are progressing with regards to solar and wider renewables funding and sparked by the government's IDB Fund. He added that by the end of this financial year there would be a plethora of knowledge and learning available to IDBs so together we can consider if there are viable projects should suitable funding opportunities materialise.

RESOLVED

> That all payments and develop contributions noted.
> The Board considered and approved their annual accounts for 2024/25

B.1006 Finance Report – Looking Forward

The Board considered the paper from their Responsible Finance Officer. The Chairman outlined that whilst the draft budget gave rise to a 1p rate reduction, he feels it would be wise to hold the rate to put greater funds into the Asset Improvement Fund given the likely cost of works ahead. C Roberts added that costs tend not to go down, with A Swales adding that it makes sense to settle and reduce the likelihood of a future rate hike.

The Board voted unanimously to hold the rate at 22p.

J Clarke felt that the proportion of income paid by Special Levy was not sufficient and had not kept pace with the benefits residents received from the operations of the Board. P Burrows highlighted that the proportion could only be adjusted with land being developed and therefore taken out of agricultural use and that the income received from Special Levy was linked to the agricultural drainage rate set by Boards. He added that there was legislative change that had been consulted on in 2024 and was awaiting enactment that was needed for new IDBs to be created and IDB boundaries to be changed, as part of this was a proposed new method of valuations that may have an impact.

RESOLVED

a) Once the current Public Works Loan facility expires at the end of October 2025, the Board approves to apply for and borrow up to £75,000 from the Public Works Loan Board repayable over a period of up to 10 years, delegating the decision on the terms to the Chairman.

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

c) District Officer fees agreed up to the sum of £8,191.

d) It was agreed to not table Clerk's fees as future meetings as permanent appointment of the Middle Level Commissioners as clerk has now been agreed.

e) Drainage rates:

i) That a total sum of £79,622.20 be raised by drainage rates and special levy.

ii) That the amounts comprised in the sum referred to in i) above to be raised by drainage rates and to be met by special levy are 58.13% (£46,288) and 41.87% (£33,335) respectively.

iii) That a rate of 22p in the £ be laid and assessed on Agricultural hereditaments in the District.

iv) That a Special levy of £33,335 be made and issued to Huntingdonshire District Council for the purpose of meeting such expenditure.

v) 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 (iv).

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

B.1007 Middle Level IDB Change

P Burrows summarised the work and referred to the report that was sent to Members separately. There was a healthy debate within which P Burrows outlined some of the issue those Boards that were struggling were facing. The Chairman wondered whether part of the solution rather than large scale amalgamations, may be a collective effort in fixing the issues of those who are the weakest link, therefore strengthening the collective.

Board Members had concerns about creating a tier of management within large Boards and any future arrangement needs to reflect the differences in farming in different areas of the Middle Level. It is felt that around Ramsey there remains many smaller traditional fen family farms providing considerable volunteer efforts into IDB operations.

Board members in principle were open minded to the concept of a bite-sized amalgamation with a neighbouring IDB to hopefully drive efficiency and mutual support, without diluting the current strengths of this Board.

P Burrows welcomed the feedback and the open conversation, committing to integrate the feedback into the next stages. M Swales agreed to join the working group on behalf of the Board to help shape the next steps.

RESOLVED

To prove a £300 contribution towards the costs of developing the detailed design.

B.1008 Date of next Meeting

RESOLVED

That next meeting of the Board will be 4th June 2026, 2PM at the Old Nene Golf Club

B.1009 Any Other Business

M Smith summarised the peat mapping work being undertaken by a famer led organisation called Fenland SOIL that is a member of. They are using IDB areas to map peat to use as evidence to support wise decisions reading peat management. He asked Board members as to whether they were supportive of engaging in the work. Members were supportive.

Provided by the Middle Level Commissioners		Item No:	4
Meeting:	**RAMSEY FOURTH IDB**	**Subject:**	**CONSTITUTION & MEMBERSHIP**
Date:	**Thursday 4th June 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. Approve the proposed Register of Electors
C. Note the current status of its membership and the role they each play as members serving the interests of the Board.
D. Review attendance records and identify any resolutions as necessary.
E. 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		4
Actual	12	0 HDC	12	
Vacancies	0		0	

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

No	Name	Status (one of four categories)	Commentary
1	Tom Berry	Nominee of Ratepayer (Whittome Farms)	
2	Jeff Clarke	Ratepayer	
3	Lynden Croft	Nominee of Ratepayer (T R Croft & Son)	
4	Andrew Roberts	Ratepayer	Chair
5	Christopher Roberts	Nominee of Ratepayer (Mr D Roberts)	
6	Matthew Smith	Ratepayer	Vice-Chair
7	Anna Swales	Ratepayer	
8	Mark Swales	Ratepayer	
9	Stephen Whittome	Ratepayer	
10	Robert Bowd	Ratepayer	
11	Tristen Corney	Nominee of Ratepayer (D.G Corney & Partners)	
12	Michael Lambert	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	Awaiting appointment		

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	05/6/2025	13/6/2024	15/6/2023	16/6/2022
1	Tom Berry	Apologies	Present	Present	Present
2	Jeff Clarke	Present	Present	Present	Apologies
3	Lynden Croft	Present	Present	Present	Apologies
4	Andrew Roberts	Present	Present	Present	Present
5	Christopher Roberts	Present	Present	Present	N/A
6	Matthew Smith	Present	Present	Apologies	Present
7	Anna Swales	Present	Apologies	Present	Apologies
8	Mark Swales	Present	Present	Present	Apologies
9	Stephen Whittome	Apologies	Apologies		Apologies
10	Tristen Corney	Present			
11	Robert Bowd	Present			
12	Michael Lambert				

Attendance at Chairs Meetings

No	Name	5/12/2025	6/12/2024	6/10/2023	13/12/2022
1	Andrew Roberts	Present	Present	Apologies	Present

Appointed Members (current and previous)

No	Name (Council)	12/6/2025	13/6/2024	15/6/2023	16/6/2022
1	Roger Brereton (HDC)	Present	Present	Present	
2					

3. Elections, vacancies & appointments

3.1 To consider the appointments of a Chair and Vice Chair

3.2 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 9 years, and the tenure of the current Vice Chairman is 8 years.

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

3.4 The proposed Register of Electors which is applicable to this election will be available to the board for approval.

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). See 'The IDB governance future within the Middle Level of the Fen' within the Clerk's Report.

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:	**RAMSEY FOURTH IDB**	**Subject:**	**CLERK'S REPORT**
Date:	**Thursday 4th June 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.

This paper was drafted in February 2026 for use within all the MLC administered IDB agendas over the Spring 2026 meeting season. Verbal updates to the content below will be provided as necessary.

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. Electricity

The 12-month group (MLC and IDBs) contract with EDF Energy ceased on 30th September 2025. This contract was facilitated by brokers GEAB.

A sub-committee of MLC Board Members and IDB Chairmen reviewed options alongside MLC staff. We are now in contact with British Gas and are self-managing this within the Finance team for the 12-months to 30th September 2026.

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

<table>
<tr><td colspan="2">Provided by the Middle Level Commissioners</td><td colspan="2">Item No:</td><td>7</td></tr>
<tr><td>Meeting:</td><td>RAMSEY FOURTH (MIDDLEMOOR) IDB (Hereafter referred to as the Board)</td><td>Subject:</td><td colspan="2">CONSULTING ENGINEERS REPORT: CHIEF ENGINEER'S SUMMARY & CAPITAL PROGRAMME</td></tr>
<tr><td>Date:</td><td>Thursday 4th June 2026</td><td colspan="2">Officer Responsible:</td><td>Nicola Oldfield</td></tr>
</table>

RECOMMENDATIONS

The Board is asked to:

A. **Authorise the Chairman and Vice Chairman to take decisions on enforcement action on behalf of the Board with advice from MLC.**
B. **Consider the development of an investment plan for asset refurbishment/replacement and grant funding and instruct the Consulting Engineer with a view to seeking grant in aid.**
C. **Provide meter readings or if they would prefer the MLC can take quarterly readings; these will be at a cost to the Board for the time and mileage involved.**

1. Enforcement & Compliance Overview

Our Enforcement and Compliance Officers Dave Coles and Tony Payne joined us on the 23 June 2025 as a job share. They are currently investigating cases across 22 boards plus Middle Level Commissioners.

We have a total of 102 investigations of which 47 are currently active including:

- 29 surface water or surface water and foul discharges,
- 12 byelaw cases.

The Officers will also be taking over some aspects of Navigation Enforcement.

Since joining they have successfully recovered £445,000 of outstanding discharge contributions across IDBs and the MLC.

It is recommended that the Board authorise the Chairman and Vice Chairman to take decisions on enforcement action on behalf of the Board, having taken advice from MLC Officers. They will engage other Board Members as they see appropriate and determine whether a Special Meeting of the Board is needed on a risk and complexity basis.

2. 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.

3. New FCERM grant funding guidance

The Government published new FCERM funding guidance on 3 March 2026.

To be eligible for funding a project must deliver strategic objectives and government policy. Governments' objectives most relevant to IDBs include:

- value for money (Net Present Value)
- reducing flood risk
- focusing on deprived areas
- prioritising projects with contributions from others (this would include funding provide by IDBs themselves)
- a percentage investment in Natural Flood Management (NFM) across the programme

Project types that are eligible for grant funding include:

- refurbishing or replacing existing assets
- building new assets
- NFM projects
- Sustainable Urban Drainage Systems (SuDS)

Asset Refurbishment Projects

Asset refurbishment is a significant renewal to one or more components in an existing asset that is not covered by routine maintenance.

It includes work to mitigate for the loss of asset performance. This covers issues that asset maintenance cannot manage and that would be significant and permanent if not fixed.

It does not include asset replacement projects where an existing asset at the end of its life is replaced with another like for like asset which sustains the standard of service.

Under the new FCERM funding policy existing FCERM assets are eligible for 100% of funding for refurbishment.

New or Improved Asset Projects

Projects that are not refurbishment are eligible for 100% for the first £3 million, and 90% for costs above £3 million.

These include:

- projects replacing existing assets with a like for like replacement
- projects building new or improved assets
- projects with combined asset interventions

Projects cannot be artificially split into smaller components to fall below the £3 million fully funded threshold.

Applying for funding

It should be noted that there will be more projects that are eligible for investment than funding available. Projects will need to be prioritised to meet government targets and achieve best value for money.

Therefore, it is recommended that should the Board wish to apply for FCERM grant funding, they consider part-funding projects. This is similar to the funding rules that were in place prior to 2011 when IDBs only received 45% of project costs.

Should the Board wish to submit a new project to be considered for funding, the first step is to collate relevant cost and benefit data to submit to the Environment Agency from 1 July 2026. This requires collating costs and benefits and other relevant data required by the EA to determine a project's eligibility and prioritise the programme. The Consulting Engineer can provide resources to do this, and this will be recharged to the Board.

If a project already appears on the FCERM investment programme with an allocation for future years, an application for grant funding approval/business case will need to be submitted. The Consulting Engineer can provide resources to do this.

Timescales

The Consulting Engineer currently has limited resources to develop and deliver projects, although recruitment is currently in progress to address this. The likely timescales for project delivery are:

- submit for funding consideration July 2026 onwards
- prepare and submit applications for subsequent funding approval onwards
- delivery 2027/28 onwards

It is recommended that the Board considers the development of an investment plan for future asset refurbishment/replacement with a view to seeking grant in aid.

4. Capital Programme

The Board's Capital Programme is shown as Appendix 1.

It is recommended that the Board considers the development of an investment plan for asset refurbishment/replacement. Pumping station replacement costs are included on the capital programme. Further investment will be needed in the interim and will be developed further in line with the Key Health Indicators.

The Board is asked to consider the development of a capital investment plan for asset refurbishment/replacement and instruct the Consulting Engineer accordingly.

The Board has a Grant in aid allocation, but this has been deferred by the Environment Agency. Having a well-developed asset investment plan may improve the priority of future funding allocations.

Author Name: Nicola Oldfield
Role: Chief Engineer

Appendix 1: Capital Programme
Appendix 2: List of applications since last meeting
Appendix 3: M&E Report

Appendix 1

Ramsey Fourth (Middlemoor) Internal Drainage Board

Capital Improvement Programme (2026/2027)

		PREVIOUS YEAR	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	FUTURE YEARS	ALL YEARS
		Pre Yr 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Post Year 10	Total Expenditure
Daintree p/s	Pumping station replacement	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2,550.0	2550.0
	Pumping station pumping and control equipment replacement	5.1	5	0.0	0.0	0.0	50.0	0.0	0.0	0.0	0.0	0.0	0.0	60.1
	Pumping station automatic weedscreen cleaning equipmet	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Pumping station Control building refurbishment/replacement	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Pumping station compound/surrounds improvements	0	0	3.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.0
Middlemoor p/s	Pumping station replacement	0	0	0.0	0.0	0.0	0.0	0.0	11,500.0	0.0	0.0	0.0	0.0	11500.0
	Pumping station pumping and control equipment replacement	0.0	0.0	0.0	0.0	0.0	50.0	0.0	0.0	0.0	0.0	0.0	35.0	85.0
	Pumping station automatic weedscreen cleaning equipmet	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Pumping station Control building refurbishment/replacement	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Pumping station compound/surrounds improvements	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Refurbishment of inlets/outfalls	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Drainage channels	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Middlemoor pumping station bungalow	2	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.5
	Slamp land	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		6.6	**5**	**3**	**0**	**0**	**100**	**0**	**11,500**	**0**	**0**	**0**	**2,585**	**14,200**

Appendix 2

There have been 6 planning applications responded to since the last meeting.

There have been 1 infiltration device applications processed since the last meeting.

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

Appendix 3

Provided by the Middle Level Commissioners		Item No:	7
Meeting:	**RAMSEY FOURTH (MIDDLEMOOR) IDB (Hereafter referred to as the Board)**	**Subject:**	**CONSULTING ENGINEERS REPORT: MECHANICAL & ELECTRICAL**
Date:	**Thursday 4th June 2026**	**Officer Responsible:**	**Dave Bantoft**

1. M&E key messages and advice

Other than the matters previously reported or described below, only routine maintenance has been carried out since the last meeting and the pumping plant at each of the stations is mechanically and electrically in a satisfactory condition. The stations and pumps are at an age where reliability is a concern, and a plan should be put in place to overhaul or replace items as necessary to ensure ongoing reliability.

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

1.1 M&E Equipment Key Health Indicators

Over the past 2 years we have been compiling and verifying Pumping Station Key Date to allow easier identification of equipment age and the need for refurbishment to assist in developing an investment plan for asset refurbishment or replacement. The details below include any works already scheduled and funded to be completed this year. To ensure reliability, resilience and longevity of the pumping equipment it needs to be refurbished or replaced at suitable intervals. We have experienced examples lately of pumps being left too long and failing, or when they are removed for overhaul, the condition is very poor and the pump overall lifetime has been reduced significantly, which is not cost-effective use of the asset. The same is true for control panels, component failures often damage other components incurring costly repairs and machine downtime. Overall, it is more cost effective to run well maintained equipment.

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

Table 1: Key Health Indicators

Station	Built	Pump	Pump Overhaul	Motor Overhaul	Thrust Bearing	Controls	Weedscreen Bars
Daintree	1963	1963	2005 (1) 2007 (2)	2023 (1) 2007 (2)	2023 (1) 2007 (2)	2013	1963
Middlemoor	1940	1999 (1) 2021 (2)	1999 (1) 2021 (2)	n/a	n/a	1994	1975

The Key Health Indicators table above shows the critical area for concern and improvement is the pumps. The pumps range from 5 to 52 years old with last refurbishments ranging from 5 to 22 years ago. The Board is advised to develop and start a pump refurbishment/replacement plan for the pumps that are overdue refurbishment. Having a plan in place and underway helps to secure further grant funding when it comes available, such as the recent IDB Recovery Fund.

Submersible pumps are often not cost effective to repair and lead time on new pumps can be up to a year. Standard pumps are normally cost effective to repair and lead times can be as short as 4 weeks or can be over a year if impellors are damaged and have to be reverse engineered. Costs can be in the range £30k to £100k depending on pump condition.

1.2 **Daintree**

The Pump 2 motor insulation has dropped and needs to be monitored, ultimately the motor is likely to need overhauling, and it is most cost effective to do it at the same time as pump overhaul, if possible, for that reason I would recommend overhauling pump 2 soon. Pump overhauls of this type are likely to cost in the region of £30k to £50k.

The last routine inspection took place at Daintree Pump Station 11th February 2026.

Recommendations / remarks: Resistance dropping on Pump 2, duty set to Pump 2.

1.3 **Middlemoor**

The insulation resistance of Pump 1 has been fluctuating over the last few years routine inspections. Readings have improved slightly at the last inspection and will continue to be monitored but do show signs of water ingress and the pump will need to be replaced if the readings begin to fall. A pump of this type is likely to be on a 6-to-12-month lead time. The syphon breakers have seized again and need regular overhauls which the District Officer has in hand.

The last routine inspection took place at Middlemoor Pump Station 11th February 2026.

Recommendations / remarks: Pump 2 Siphon sticks, requires strip and rebuild.

1.4 Electricity Readings

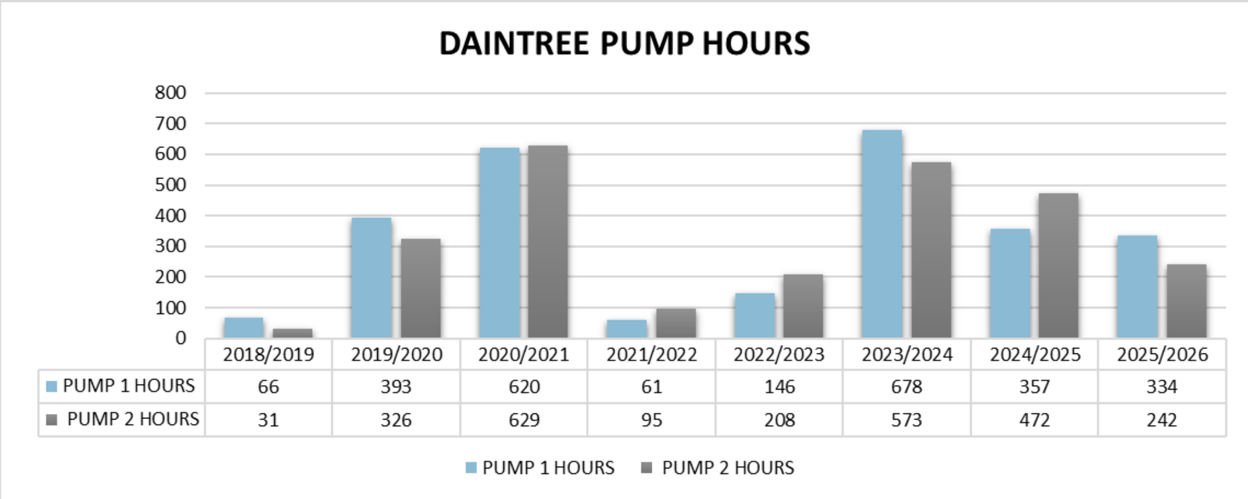
Taking regular and accurate manual electricity meter readings is very important; even for sites with meters that are read remotely. There have been cases of significant variances between bills and actual usage, regular meter readings and pump hours readings are essential for verifying bills and forecasting usage.

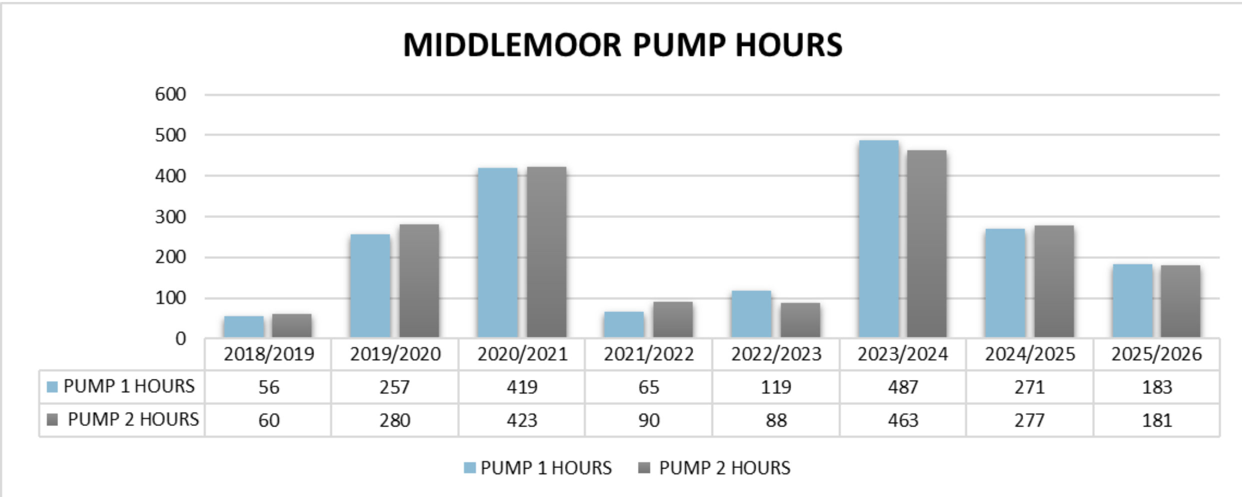
Moving forward it is requested that the Pump Attendants/District Officers take electricity meter readings and pump run hours readings monthly (as close to the 1st of each month as they can) and then forward them onto the M&E Engineer David Bantoft on david.bantoft@middlelevel.gov.uk or 07768 026119.

If you are unable to provide readings, or would prefer, the MLC can take quarterly readings; these will be at a cost to the Board for the time and mileage involved. Please approve this if it is required. Approximate cost will be £60 per station per quarter.

Without regular electricity meter readings, the MLC cannot verify electrical bills.

Pumping summary





2. Inspections

2.1 The mandatory site Electrical Installation Condition Reports (due every 5 years) are in date.

Station	EICR Date	EICR Due
Daintree	26-Oct-2023	26-Oct-2028
Middlemoor	26-Oct-2023	26-Oct-2028

3. Water level Management

The pumping stations have summer and winter pump level references based on historic values which serve as very good reference points. I would actively encourage pump attendants to vary these to suit their current catchment conditions. For example, running pump start and stop levels at intermediate settings above the base winter settings during times of high Soil Moisture Deficit and then reducing towards winter level setpoints as the SMD reduces or if there is heavy rainfall forecast.

This needs to be balanced with ensuring the pump has a good operating range so it is never short cycling (hunting). This can also be used to ensure maximum benefit of the lower night electricity rate.

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

Author Name: Dave Bantoft
Role: M&E Engineer

Provided by the Middle Level Commissioners		Item No:	8
Meeting:	**RAMSEY FOURTH IDB**	**Subject:**	**HEALTH & SAFETY**
Date:	**Thursday 4th June 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

Site Safety Inspection

Ramsey 4th

carried out on

Thursday, 19 February 2026

by

AW Safety Management

Key Information	
Client:	Ramsey 4th
Site:	New Fen Farm, Marys Road, Ramsey PE26 2S
Site Contact:	Jason Edwards
Site Contact E-mail:	enquiries@middlelevel.gov.uk
Inspection date:	19/02/2026
Inspected by:	Elena Spataru
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

The opening meeting was held with Jason Edwards, and 2 pumping stations were visited.

The name of each station will be specified in the recommendations below, as required.

If you have any queries, please contact us at support@awsafety.co.uk.

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	**Middlemoor IDB** It was observed that old structures used for previous engines are filled with stagnant water and/ or uncovered. This presents a hygiene risk, may attract pests, and create potential drowning and fall from height hazards etc. It is advised that the water is drained and the structures are either securely covered, filled in, or removed if no longer required, to eliminate the risk and prevent unauthorized access.	 		Medium	
02	**Middlemoor IDB** It was observed that the ground is subsiding at the building entrance area, with cracked and uneven concrete present. This may create slip, trip, and vehicle instability risks. It is recommended that the area is assessed and repaired to restore a safe and level surface.	 		Low	

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	**Middlemoor IDB** It was observed that windows are cracked. This may compromise structural integrity and create a risk of breakage and injury. It is recommended that the damaged windows are replaced to maintain safety and weather protection and that further measures are install, such as window film, that holds the glass together, preventing it from shattering and security bars to provide physical barriere.			Medium	
04	**Middlemoor IDB** It was observed that wooden construction is unsecured. This may present a risk of instability or collapse, potentially resulting in injury. It is recommended that the structure is removed if no longer required.			Medium	

Action Plan

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

Reference Number	Additional Controls / Actions / Comments	Supporting Photographs / Pictures	Person(s) Responsible	Risk Rating	Action Complete When / Who
05	**Middlemoor IDB & Daintree** It was observed that vegetation is present on the stairs and around the doorway, partially obstructing the surrounding area. This may create slips, trips and fall risks. It is recommended that the vegetation is removed and that the area is regularly maintained to keep area clear.	 		Low	
06	**Middlemoor IDB & Daintree** No safety signage has been observed to be fitted on the site or building entrance. Consideration should be given to fitting the general signage to cover the major hazards.	 		Medium	

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

Reference Number	Additional Controls / Actions / Comments	Supporting Photographs / Pictures	Person(s) Responsible	Risk Rating	Action Complete When / Who
07	**Daintree** It was observed that an external light fitting has a damaged cover. This may allow water ingress or expose electrical components, increasing the risk of electric shock or failure. It is recommended that the damaged cover is replaced to ensure the fitting remains safe and functional.			Low	

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.**

Provided by the Middle Level Commissioners		Item No:	11
Meeting:	**RAMSEY FOURTH IDB**	**Subject:**	**GOVERNANCE**
Date:	**Thursday 4th June 2026**	**Officer Responsible:**	**Paul Burrows**

RECOMMENDATIONS

The Board is asked to:

A. Note the Annual Return submitted for 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. Review pumping station valuations for insurance purposes.
G. Note the submission of the IDB1 form to Defra. (link)
H. 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.
I. To review and approve the submission of their Annual Governance Statement for 2026 and authorising the Chair and Clerk to sign the statement.

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 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.

1.5 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.middlelevel.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 and Insured Values

3.1 The Board are asked to consider their Risk Management Strategy and review the insured values for their pumping stations as detailed below:

RAMSEY FOURTH (MIDDLEMOOR) IDB
INSURED VALUE OF FIXED ASSETS

PUMPING STATIONS & BUNGALOW

	As At 1st April 2026	
Middlemoor Pumping Station	2,146,584.00	
Daintree Pumping Station	2,146,584.00	
	4,293,168.00	Index linked
Middlemoor Bungalow (Increased by Chairman 02/08/2023)	300,000.00	
	4,593,168.00	

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 assertation the authority needs to have taken the following actions in respect of the previous annual return:

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

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

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. Annual Governance Statement

6.1 That the Chair be authorised to sign the Annual Governance Statement on behalf of the Board for the financial year ended 31st March 2026 (Appendix 2)

Author Name: Paul Burrows
Role: Clerk

Appendix 1 Annual Return 2024/2025
Appendix 2 Annual Governance Statement

Appendix 1

Ramsey Fourth (Middlemoor) 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 Ramsey Fourth (Middlemoor) 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 Ramsey Fourth (Middlemoor) Internal Drainage Board on application to:

The Clerk
Ramsey Fourth (Middlemoor) 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: 17th September 2025

Annual Internal Audit Report 2024/25

RAMSEY FOURTH (MIDDLEMOOR) INTERNAL DRAINAGE BOARD

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

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

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

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

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

Date(s) internal audit undertaken: 29/05/2025 04/06/2025 13/06/2025

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

Signature of person who carried out the internal audit: G. BEECH - WHITINGS LLP

Date: 13/06/2025

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

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

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

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

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

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

05/06/2025

and recorded as minute reference:

B: 1004

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

RAMSEY FOURTH (MIDDLEMOOR) 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	109,380	89,748	*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	63,350	79,598	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	11,188	34,411	*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	15,803	15,803	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	78,367	58,869	*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	89,748	129,085	*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	129,937	135,425	*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	1,577,516	1,577,516	*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	30,863	15,579	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

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

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

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

[signature]

Date 29-05-2025

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

05/06/2025

as recorded in minute reference:

B.1005

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

[signature]

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

In respect of **Ramsey Fourth (Middlemoor) Internal Drainage Board – DB0078**

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: 12/09/2025

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

RAMSEY FOURTH (MIDDLEMOOR) 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 2026, 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 have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓			*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓			*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓			*considered and documented the financial and other risks it faces and dealt with them properly.*
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓			*arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.*
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓			*responded to matters brought to its attention by internal and external audit.*
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓			*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓			*has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.*

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

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Provided by the Middle Level Commissioners		**Item No:**	**11**
Meeting:	**RAMSEY FOURTH IDB**	**Subject:**	**FINANCE REPORT: LOOKING BACK**
Date:	**Thursday 4th June 2026**	**Officer Responsible:**	**Andrew Wool/Sam Ablett**

RECOMMENDATIONS

The Board is asked to:

A. Note the Budgeting review within Appendix 1.
B. Consider and approve the payments detailed within Appendix 2.
C. Consider and approve the Annual Accounts & Finance Papers 2025/2026 within Appendix 3.

Finance Officer's review and key messages

Actual Expenditure against Budget

For 2025/2026 the Board had estimated expenditure for the year of £79,622 and set a rate of 22.00p to raise this through Agricultural Drainage Rates and Special Levies.

Net Expenditure in 2025/26 was £11,944 lower at £67,678 because of lower Fuel costs which were £14,385 lower than budget, following a dry summer and below average year for pumping volumes.

Note that we will be introducing a consistent naming convention for MLC and IDB Reserves during 2026/27, this will include some rationalisation of funds.

This will leave the General fund balance as of 31st March 2026 at £101,709. The Asset Replacement Fund as of 31st March is £30,405. The Developers fund balance as of 31st March 2026 is £22,113. This position is reflected in the Boards financial statements and Annual Return which they are requested to review and approve.

1. **Budgeting**

1.1 The budget comparison of the forecasted out-turn as at 31st December 2025 for the financial year ending 31st March 2026 is included in Appendix 1

2. Payments for 2025

2.1 Payments are detailed within Appendix 2.

3. Annual Accounts and Finance papers 2025/2026:

3.1 Annual Return 2025/2026:

To consider the Annual Accounts and bank reconciliation for the year ended on the 31st March 2026 and the completion of Section 2 of the Annual Return as required in the Audit Regulations. Appendix 3.

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

Appendix 1 **Budget Review**
Appendix 2 **Payments for 2025/26**
Appendix 3 **Annual Accounts & Finance Papers 2025/26**

Appendix 1

RAMSEY FOURTH (MIDDLEMOOR) INTERNAL DRAINAGE BOARD

BUDGET MONITORING 2025/2026

		Approved budget 2024/2025 £	Actual to 31/12/2025 £	Forecast to 31/03/2026 £
1	Rates, insurances and telephones	2,335	2,613	2,613 [A]
2	Repairs and renewals	3,500	2,315	3,500
3	Fuel (oil and electricity)	18,000	675 [B]	14,600 [C]
4	Drainworks (including Environmental measures)	13,250 [D]	9,506 [E]	13,250
5	District labour	8,100	5,980	8,100
6	Administration charge, Audit fee, printing, stationery, advertising etc	10,350	4,447	10,350
7	Environment Agency - Precept	6,497	6,497	6,497
8	Loan repayments	15,803	15,803	15,803
9	Improvement works	10,000	0	10,000
10	Reinstatement of balances	0	0	0
11	Asset Improvement Fund	3,618		3,618
		91,454	47,836	88,332
	LESS Rents and Interest on Deposit Accounts etc	11,832	8,897	11,832
		79,622	38,938	76,500

Remarks

A - Includes increased premiums

B - Includes:
Corona Energy Refund (3,400)

C - Provision based on 2 year average plus increase in rates of 5% from October 2025

D - Includes provision for drain maintenance programme: 9,750

E - Flail mowing 2,444
Slubbing 6,430
8,874

Appendix 2

RAMSEY FOURTH (MIDDLEMOOR) INTERNAL DRAINAGE BOARD

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

Middle Level Commissioners - Administration charge, postages, telephone charges, stationery, travelling, health & safety contract, public works loan application and storm recovery - tranche 1 claim	5,224.70
Middle Level Commisssioners - Fees (Planning and development applications)	113.40
Public Works Loan Board - Loan repayment	7,901.67
Middle Level Commissioners - Board ID cards	14.74
Environment Agency - Precept	3,248.53
D C Roberts & Son - Water charges	55.01
Association of Drainage Authorities - Subscription 2025	813.60
Old Nene Golf & Country Club - Expenses in connection with Board meeting	177.45
Hodsons Group - Crushed concrete	384.00
Middle Level Commissioners - Pumping station maintenance	438.44
Old Nene Golf & Country Club - Expenses in connection with Board meeting	33.40
D C Roberts & Son - Repairs to slacker	480.00
Middle Level Commissioners - Pumping station maintenance	457.64
Middle Level Commisssioners - Fees (Production of Board report, planning and development applications)	316.50
PKF Littlejohn LLP - Audit Fee (2024-2025 accounts)	504.00
IMServ - Meter operator agreement to 23rd October 2026	44.71
Middle Level Commissioners - Administration charge, postages, telephone charges, IDB change contribution and internal audit fees (Whiting & Partners, 2024-2025 accounts)	4,975.38
Public Works Loan Board - Loan repayment	7,901.74
Middle Level Commissioners - Renewal of insurances	2,433.99
Middle Level Commissioners - Istallation of floodlights (Account from CMS Electrical)	372.00
Middle Level Commissioners - Modifications to telemetry	188.28
IMServ - Annual half hourly electricity data collection to 23rd October 2026	138.34
G Ashman - Flail mowing	2,184.00
Environment Agency - Precept	3,248.52
Information Commissioner - Renewal of Data Protection registration	52.00
Middle Level Commisssioners - Fees (Production of Board report, planning and development applications)	441.60
Middle Level Commissioners - Pumping station maintenance	457.64
G Ashman - Flail mowing	260.00
Lattenbury Services Ltd - Drain maintenance	7,716.00
D C Roberts & Son - Water charges	156.50
Association of Drainage Authorities - Subscription 2026	854.40
Middle Level Commissioners - Pumping station maintenance	457.64
Middle Level Commissioners - Administration charge, postages, telephone charges, stationery, health and safety contract, and ecological and environmental services	7,820.87
District Officer's expenses (2025-2026)	8,028.02
EDF Energy - Electricity supply - (Daintree pumping station)	2,915.13
EDF Energy - Electricity supply - (Middlemoor pumping station)	15,979.22
British Gas - Electricity supply - (Daintree pumping station)	752.96
British Gas - Electricity supply - (Middlemoor pumping station)	5,124.40
	92,666.42

(NB - Amounts shown include Value Added Tax)

Appendix 3

ACCOUNTS FOR THE YEAR ENDING 31ST MARCH 2026
GENERAL FUND

2026				2025			
Mar-31	Expenditure during the year:-			Apr-01	Balance brought forward		89,764.46
	Precept		6,497.05	2026			
	Rates, telephones & insurances	2,702.50		Mar-31	Rate Income	46,287.78	
	Repairs & renewals	2,850.34			Special Levy	33,335.00	79,622.78
	Fuel	7,057.50			Interest		894.07
	Drainworks	12,080.75			Rents		9,411.40
	Contractors charges	8,028.02			Consents		50.00
	Administration charge, Audit fee,				Water recharges		268.51
	Printing, Stationery, Advertising etc	9,929.41					
			42,648.52		Development Charges Account		1,152.00
	Rental Management Charges		889.43		Write Back of Provisions		2.50
	Asset Replacement Fund		13,618.00				
	Write Back of Provisions						
	To Public Works Loan Repayment -						
	Principal	15,578.71					
	Interest	224.70	15,803.41				
	Balance carried forward		101,709.31				
			181,165.72				181,165.72

BALANCE SHEET
Capital Section

Liabilities		Assets		
Capital Provisions	1,577,516.00	Freehold land - Slamps	36,000.00	
		Freehold land - Drapers Delph	14,659.00	
		Bungalow, Middlemoor P.S.	118,857.00	
		Middlemoor Pumping Station & Store	765,000.00	
		Daintree Pumping Station	643,000.00	
				1,577,516.00

Revenue Section

General Fund	101,709.31	Ratepayers' Account - Arrears		1,436.91
Asset Replacement Fund	30,404.68	Sundry Debtors		8,813.67
Development Charges Account	22,113.05	Value added tax - Refunds due		3,087.90
Sundry Creditors	8,504.60	Balance in hand -		
		Barclays - Treasurer's Account	35,000.00	
		Barclays - Business Premium Account	114,393.16	149,393.16
	1,740,247.64			1,740,247.64

Summary of Bank Reconciliations as at 31st March 2026

Treasurers Account 2025/2026

1st April 2025			31st March 2026	
Balance brought forward		135,425.08	Payments made during the year	92,666.42
		0.00		
31st March 2026				
Receipts during the year				
Clerk's collection account	105,348.80			
Interest on deposit accounts	1,285.70			
		106,634.50	Balance carried forward	149,393.16
		242,059.58		**242,059.58**

Barclays Bank PLc

Current Account

Balance per Statement as at 31st March 2026	35,000.00
Less unpresented cheques:	0.00
Add outstanding lodgements:	0.00
Balance per Trial Balance	**35,000.00**

Cash balances as at 31st March 2026

Barclays Bank PLc

Current Account	**35,000.00**
Business Premium Account	**114,393.16**
Total reconciled cash balances per accounts	**149,393.16**

Reconciliation between statement of accounts and Annual Return
Financial year ended 31st March 2026

				Per Annual Return
Line 1	**Balances brought forward**			
	General Fund	89,764.46		
	Development charges account	22,698.97		
	Asset replacement fund	16,621.13		
			129,084.56	**129,085**
Line 2	**Rates and Special Levies**			
	Agricultural rates	46,287.78		
	Special Levies	33,335.00		
	Penalty	0.00		
	Costs	0.00		
	Write-off credit	0.00		
			79,622.78	**79,623**
Line 3	**Total other receipts**			
	Interest			
	General fund	894.07		
	Development charges account	226.08		
	Asset replacement fund	165.55		
	Consent applications	50.00		
	Rent	1,011.40		
	Recharge of utilities	268.51		
	Grant in Aid	0.00		
	Rent (bungalow)	8,400.00		
	Discharge consent contribution	340.00		
	Write back of provision	2.50		
			11,358.11	**11,357**
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	15,578.71		
	PWLB - Interest	224.70		
			15,803.41	**15,803**
Line 6	**All other payments**			
	Precept	6,497.05		
	Rates, insurances, telephones	2,702.50		
	Repairs and renewals	2,850.34		
	Fuel	7,057.50		
	Drainworks	12,080.75		
	Administration	9,929.41		
	Development charges fees	0.00		
	Contractors charges	8,028.02		
	Rental management charges	889.43		
	Improvement works	0.00		
			50,035.00	**50,035**
Line 7	**Balances carried forward**			
	General Fund	101,709.31		
	Development charges account	22,113.05		
	Asset replacement fund	30,404.68		
			154,227.04	**154,227**

Reconciliation

Line 1 + Line 2 + Line 3 - Line 4 - Line 5 - Line 6 154,227.04

Section 2 – Accounting Statements 2025/26 for

RAMSEY FOURTH (MIDDLEMOOR) 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	89,748	129,085	*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	79,598	79,623	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	34,411	11,357	*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	15,803	15,803	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	58,869	50,035	*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	129,085	154,227	*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	135,425	149,393	*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	1,577,516	1,577,516	*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	15,579	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.

SIGNATURE REQUIRED

Date 26/05/2026

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Provided by the Middle Level Commissioners		Item No:	12
Meeting:	**RAMSEY FOURTH IDB**	**Subject:**	**FINANCE REPORT: LOOKING FORWARD**
Date:	**Thursday 4th June 2026**	**Officer Responsible:**	**Andrew Wool/Sam Ablett**

RECOMMENDATIONS

The Board is asked to:

A. Consider the Finance Officer's summary
B. Fees, remuneration and subscriptions
C. Note the Precept to the Environment Agency
D. Review & Approve Rating Estimates for 2026/2027
E. Consider & approve the Agricultural Drainage Rates and Special Levy requirements for 2026/2027
F Note that we will be introducing a consistent naming convention for MLC and IDB reserves during 2026/27, this will include some rationalisation of funds.

Finance Officer's summary and key messages

For the rating estimates for 2026/2027 standard provisions have been made for general expenditure with specific items included where known.

Estimates for pumping costs are as problematical as last year in that we need to factor in an 'average' pumping year, taking-into-account the impact of climate change. Further, we will have a new electricity supply contract from October 2026 with no current indications of possible unit costs, especially with the current uncertainty because of the conflicts within the Middle East. The provision is therefore an estimate of pumping volumes at an estimate of possible new contract rates (20% increase on 2025/26 rates). Members should therefore consider if they think the provision is reasonable when setting the rate. The Board also need to consider any increase in Contractor costs also with higher Fuel costs again as result of the conflict in the Middle East. Members should therefore consider if they think the provision is reasonable when setting the rate.

The Public Works Loan has now been repaid in full. The value of the repayments of £15,803 have been added to the provision of £13,618 for Asset Improvements and so £27,906 has been proposed to be raised and added to the Asset Improvement Fund.

1. Fees, Remunerations and Subscriptions

1.1 Consider the District Officer's fee for 2026/2027.
The Sum of £8,028.02 was expensed for services of the District Officer for 2025/26.

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 £6,497.05.

3. Estimates for 2026/27

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

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

4. Rate Requirements for 2026/27

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

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

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

RAMSEY FOURTH (MIDDLEMOOR) INTERNAL DRAINAGE BOARD
BUDGET PROPOSAL 2026/2027

		Approved budget 2025/2026 £	Actual to 31/03/2026 £	Proposed budget 2026/2027 £
1	Rates, insurances and telephones	2,335	2,703	3,000 [A]
2	Repairs and renewals	3,500	2,850	3,500
3	Fuel (oil and electricity)	18,000	7,058 [B]	15,000 [C]
4	Drainworks (including Environmental measures)	13,250	12,081 [D]	13,500
5	District labour	8,100	8,028	8,900
6	Administration charge, Audit fee, printing, stationery, advertising etc	10,350	10,819	11,600
7	Environment Agency - Precept	6,497	6,497	6,627
8	Loan repayments	15,803	15,803	0
9	Asset Improvement Fund	13,618	13,618	27,906
		91,454	79,456	90,033
	LESS Rents and Interest on Deposit Accounts etc	11,832	11,778	10,411
		79,622	67,678	79,622

Remarks

A - Assume Increase of 10% in premiums.

B - Includes:
Corona Energy Refund (3,472)

C - Based on 3 year average usage
assuming a 20% Increase in rates from October 2026

D - Flail mowing 2,444
Slubbing 6,430
8,874

Appendix 2

Ramsey Fourth (Middlemoor) IDB

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 2026/202 is: -

a) Proportion to be borne by the Agricultural Sector – 58.13%

b) Proportion to be borne by Special levy issued to Huntingdonshire District Council – 41.87%.

The product of a rate of 1p in the £ on Agricultural land and buildings is £2,104.

In 2026/2027 a rate of 1p together with corresponding Special levy would raise £3,619.

Revenue cash balance in hand on 31st March 2026 - £101,709.

The estimated net expenditure for the Boards Revenue and Capital Programmes in 2026/2027 is £79,622 and equivalent to: -

a) a rate in the £ on Agricultural land and buildings of 22.00p and

b) a Special levy on Huntingdonshire District Council of £33,334.

In 2025/2026 a rate of 22.00p in the £ was raised together with a Special levy of £33,334 on Huntingdonshire District Council.

P BURROWS

Clerk to the Board

June 2026