CHURCHFIELD & PLAWFIELD INTERNAL DRAINAGE BOARD

Contact: Gemma Ashby, Senior Business Support Officer

Email: enquiries@middlelevel.gov.uk

Telephone: DD (01354) 699377

Administered by:

15th June 2026

Dear Board Members

Upcoming meeting of the Board
Tuesday 23rd June 2026

Please find overleaf the agenda for the meeting of the Board to be hosted at the via TEAMS at 10:30am on Tuesday 23rd June 2026.

The link for this meeting was emailed on 11th June 2026.

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 PSAg

Clerk to the Board

CHURCHFIELD & PLAWFIELD INTERNAL DRAINAGE BOARD

Tuesday 23rd June 2026 at 10:30am

Via TEAMS

Agenda:

Item No	*Topic*	*Format*	*Lead*
1	Welcome & apologies	Verbal	Chair
2	Declarations of Interest	Verbal	Chair
3	Minutes of last meeting and matters arising	Pages 3 - 8	Chair
4	Governance • Annual Governance Statement	Pages 9 - 10 Page 11	
5	Finance Report • Budget review • Payments for 2025/2026 • Annual Accounts and Finance papers 2025/2026 • Annual Return 2025/2026	Pages 12 - 13 Page 14 Page 15 Pages 16 – 19 Page 20	Clerk
6	Date of Next Meeting – Monday 19th April 2027 6:30pm - Upwell Village Hall	Verbal	Chair
7	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.)

CHURCHFIELD & PLAWFIELD INTERNAL DRAINAGE BOARD

At a Meeting of the Churchfield & Plawfield IDB
Held at The Crown Lodge, Outwell, Monday 2nd March 2026 at 7PM.

PRESENT

Steven Calton (Chair)
Dale Boyce (Vice-Chair)
Paul Allen
Glen Boyce
Peter Cutting
Keith Harrison (KLWN)
David Lunn
John Lunn
Colin Rose (KLWN)

Paul Burrows, the Clerk, was also in attendance. The Chair welcomed everyone to the meeting.

Apologies for absence

Apologies for absence were received from Christopher Crofts and Michael Fairey.

No apologies had been received from Julian Kirk.

B.1254 Declarations of Interest

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

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

B.1255 Confirmation of Minutes

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

RESOLVED

> That the Minutes of the Meeting held on the 26th June 2025 are recorded correctly and that they be confirmed and signed.

B.1256 Constitution & Membership

Mr Burrows highlighted the valued and successful tenure of the existing Chairman and Vice Chairman, however given the length of that tenure suggested that in-line with Cabinet Office Public Appointment principles, that it was important that the Board consider succession arrangements.

The Chairman added that he would value a successor to come forward and ideally be identified at the 2027 meeting of the Board.

Mr Burrows referred to the training and professional development expectations now sought by Defra within the Board's annual report. The Chairman suggested that Board Members consider attending the Biodiversity Day being planned by Sofi Lloyd and Mr Rose said that the ADA governance videos are still valid. Health & Safety as a training need was mentioned and it was suggested this be left until the item later on in the agenda.

B.1257 Clerk's Report

Mr Burrows provided an overview of his report highlighting in particular the Policy Review, Waste Exemptions and IDB1 items.

RESOLVED

That the Clerk's Report is noted.

That the Board delegates the approval and publication of new and/or updated policies to the Clerk.

That the District Officer will keep records to enable completion of length of drain maintenance questions within the IDB1 Annual Report to Defra.

B.1258 Environment Officer's Report

Mr Burrows highlighted a change in approach to the Environment Officer's reporting. There will now be newsletters developed and circulated to Members of all MLC administered IDBs with interesting and generic updates. An annual report for each IDB will now be specific to that Board and focussed on their Key Environmental Compliance Indicators as seen in the paper for this Board Meeting.

The Chairman reported on an enjoyable, enlightening and fruitful few hours that he and Mr D Boyce spent with Sofi Lloyd and Abigail Leach recently to develop and discuss the draft Biodiversity Action Plan which has been made available to Board members to review ahead of an approval decision today.

He added that environmental risk management measures were practical and achievable, including categorisation of channels and two areas of limited drainage function that are suitable for reed and biodiversity focus and then monitoring. He added that one of these is by the unused inlet slacker from Well Creek and the newly adopted section of drain elsewhere in the district. Mr J Lunn added that management of these would be important to avoid brambles colonising and attracting badgers.

Mr Burrows added that he had also recently read the draft BAP and there were some minor adjustments he'd asked to be made ahead of adoption for all IDBs. Mr Allen flagged that the Board already had bird and bat boxes positioned on 3rd party buildings as did the Parish council. Mr G Boyce suggested a £100 budget as a starting point for biodiversity based on his discussions with Sofi Lloyd. The Chairman added that his wife authors the nature pages of the parish magazine, so this is also a way to engage locally. Mr Harrison commented that the draft BAP did not include anything on improvements seen and the Chairman clarified that this be considered as 'Year 0' for the BAP and a baseline for improvement during the period to 2031.

RESOLVED

That the Environment Officer's Report is noted.

The Biodiversity Action Plan is approved.

B.1259 Consulting Engineers' Reports

The Board considered the Consulting Engineers' report, and it was taken as read.

Mr D Boyce mentioned that Morgan Lakey, MLC Operations Manager had recently been out to view the issues being caused by a burst Anglian Water main, adding that the issue it was creating is getting worse. Mr Burrows said he'd check-in with Morgan on this issue and the quotation referred to in the report for the Stonehouse Road culvert.

Mr Allen enquired about the consented culvert on Back Drove as he has observed that the condition may be deteriorating and may at some point cause a drainage issue to the Board. Mr Burrows committed to report the issue to the Compliance & Enforcement Officers.

Enforcement and Compliance

Mr Burrows reported that the new Enforcement and Compliance Officers have had success and are building the caseload. He added that Board members are important eyes and ears on the ground and asked that they report any questionable activity that is relevant to IDB and MLC operations and interests. The Board were asked to authorise the Chair and Vice Chair to take decisions on enforcement action on behalf of the Board, having taken advice from MLC officers. They will engage with other Board Members as they see appropriate and determine whether a Special Meeting of the Board is needed on a risk and complexity basis.

RESOLVED

> That the Chair and Vice Chair are authorised to take decisions on enforcement action on behalf of the Board with advice from MLC

B.1260 Health & Safety

Mr Burrows gave an overview of his report and the recommendations that the Board consider show it could strengthen its approach to health & safety.

The Chairman outlined that he had been the health & safety representative and would continue however that he is out of touch with legislation and requirements. He reflected on the recent visit by AW Safety Management Ltd where the specialist was surprised by the limited assets and operations of the Board. He added that the report from the inspection had been recently received as is available for Board members to review.

The Chairman outlined how he considered the Board's activities low risk given that drain works were undertaken by King's Lynn IDB a competent authority; the District Officer's inspection activities could mainly be undertaken without leaving his vehicle and there are a limited number of accessible structures that the Board owns. Mr Burrows suggested that this type of assessment written down, logged and then monitored would be a valuable use of the Board's scope for any continued expertise paid for via AW Safety Management Ltd.

Mr J Lunn asked whether Mr D Boyce would be willing and able to undertake formal health & safety training to which he would. Mr Burrows suggested the funding of this be considered later in the meeting when setting the budget and rate.

B. 1261 District Officer's Report

Mr D Boyce said that his report could be taken as read as most topics had already cropped up in the discussions so far. He focussed on the issue at point 14 with the Board's water control structure. Whilst it is a redundant asset there is an issue with the handrail, and the structure is accessible from a Public Right of Way. It was agreed that the Board need to address this issue as the full removal of the structure would be impractical and costly. Mr Burrows suggested that the MLC workforce may be able to rectify the issue and would ask his Operations team to get in touch.

Mr Burrows asked about how the services of King's Lynn IDB were procured. Mr D Boyce confirmed it was a verbal arrangement and there had been no tendering undertaken for some time. The Chairman added that because it was now a sizeable portion of the Board's expenditure, improved controls would be appropriate. Mr Burrows suggested a Public Sector Cooperation Agreement (PSCA) between the two Board's would be a suitable approach. This was agreed with a view to assessing value for money and their services against other suppliers over the next couple of years.

B.1262 Governance

Mr Burrows asked the Board to consider the Governance report and that its content be noted. He added that the deadline for submission of the Boards' Annual Report (IDB1) to Defra for the year 2024/25 was later this month and is in hand.

RESOLVED

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

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

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

The Board noted the continued appointment of Whitings as Internal Auditor.

Risk Management Strategy and Internal Controls

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

Exercise of Public Rights

Mr 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.

Consideration of potential litigation, liabilities, commitments.

Mr 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. She confirmed that there were no such matters that have been raised through the office of the clerk. Members gave consideration to the position.

RESOLVED

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

B.1263 Finance Report – Looking Back

Finance officer's review and key messages

The Board noted the position as laid out by their Responsible Finance Officer.

Payments for 2025

The Payments were reviewed and accepted.

B.1264 Finance Report – Looking Forward

The Board noted the position as laid out by their Responsible Finance Officer.

Fees & Remuneration

RESOLVED

That the District Officer's fee be increased by 5.25% from £3,841 to £4,043

Precept

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

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

The precept for 2025 was £3,132.87.

RESOLVED

That the Precept is paid in full.

Determination of Annual Values and Rate Arrears

RESOLVED

The Board approved the determination as laid out in Appendix 1.

Estimates & Rate Requirements for 2026/27.

Budget

The Board reviewed the proposed budget as recommended by their Responsible Finance Officer.

RESOLVED

That an additional £100 budget for biodiversity be raised

That an additional £400 budget for health & safety training be raised

The budget was approved

Rate Requirement for 2026/27

In order to raise the additional items approved within the budget, Mr Burrows highlighted that the rate would need to be set at 10.6p rather than the 10.5p within the estimates.

Mr D Boyce proposed a rate of 10.6p and this was seconded by Mr Allen and carried unanimously.

RESOLVED

i) That the estimates be approved.

ii) That a total sum of £52,732 be raised by drainage rates and special levy.

iii) That the amounts comprised in the sum referred to in ii) above to be raised by drainage rates and to be met by special levy are £9,059 and £43,673.

iv) That a rate of 10.6p in the £ be laid and assessed on Agricultural hereditaments in the District.

v) That Special Levies of £43,673 be made and issued to The Borough Council for Kings Lynn & West Norfolk for the purpose of meeting such expenditure.

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

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

B.1265 Date of next Meeting

Mr Burrows outlined that the Accounts meeting is earmarked for 23rd June 2026. The next full meeting of the Board is recommended to be set for 19th April 2027 to better align the meeting with MLC's other IDBs.

Mr D Boyce mentioned the previous discussions regarding a more affordable location for the meeting and the Chairman suggested that the Committee Room at Upwell Public Hall be used. Mr Burrows asked if the time of the meeting could also be brought forward slightly to be more efficient in terms of the meeting clerk's working day.

RESOLVED

> The next full meeting of the Board is on 19th April 2027 in the Committee Room of Upwell Public Hall, 6:30pm start.

B.1266 Any Other Business

None raised

The meeting closed at 8:30pm.

Provided by the Middle Level Commissioners		Item No:	4
Meeting:	**CHURCHFIELD & PLAWFIELD IDB**	**Subject:**	**GOVERNANCE**
Date:	**Tuesday 23rd June 2026**	**Officer Responsible:**	**Paul Burrows**

RECOMMENDATIONS

The Board is asked to:

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

1.4 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

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

4. IDB1 (Annual Report to Defra)

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

5. Exercise of Public Rights

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

5.2 In order to warrant a positive response to this 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.

Author Name: Paul Burrows
Role: Clerk

Appendix 1 Annual Governance Statement 2025/2026

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

CHURCHFIELD & PLAWFIELD 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' 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 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:		5
Meeting:	**CHURCHFIELD & PLAWFIELD INTERNAL DRAINAGE BOARD**	**Subject:**	**FINANCE REPORT**	
Date:	**Tuesday 23rd June 2026**	**Officer Responsible:**	**Andrew Wool/Sam Ablett**	

RECOMMENDATIONS

The Board is asked to:

A. Consider the budget review – Appendix 1
B. Consider and approve the payments detailed within Appendix 2.
C. Consider and approve the Annual Accounts & Finance Papers 2024/2025 within Appendix 3.
D. To authorise the Chairman to sign the Annual Return for 2024/2025 (Appendix 4)

Finance Officer's review and key messages

For 2025/2026 the Board set a rate of 10.00p to raise a total of £49,498 in Agricultural Drainage Rates and Special Levies. The rating estimates included the sum of £15,300 for current and future improvement works.

A budget monitoring exercise was carried out based on figures to 31st January 2025 which gave a forecast out-turn of £49,356, this included areas of forecasting the budget allocation.

The final out-turn shows net expenditure of £46,304 after transferring £15,300 to the Asset Replacement Fund as had been planned. The comparison between the monitoring forecast and actual out-turn is shown in the attached schedules.

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.

Over-all this increased the general fund balance by £3,125 to £33,074 as of 31st March 2026, with the Board having a developer charges account balance of £17,293 and £52,735 in their Asset Replacement Fund at this point.

These balances are shown in the attached accounts, finance papers and Annual return which the Board are required to consider and approve.

1. Budgeting

1.1 The Budget Comparison of the forecast out-turn and the actual out-turn for the financial year ending 31st March 2026 is included as Appendix 1.

2. Payments for 2026

2.1 Payments are detailed within Appendix 2

3. Annual Accounts and Finance papers 2024/2025:

3.1 Annual Return 2025/2026:

To consider the Annual Accounts and bank reconciliation for the year ended on the 31st of March 2026 (Appendix 3) and the completion of Section 2 of the Annual Return as required in the Audit Regulations (Appendix 4).

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

Appendix 1	**Budget Review**
Appendix 2	**Payments for 2025/26**
Appendix 3	**Annual Accounts & Finance Papers 2025/26**
Appendix 4	**Annual Return 2025/26**

Appendix 1

CHURCHFIELD AND PLAWFIELD INTERNAL DRAINAGE BOARD
BUDGET V ACTUALS 2026/2027

		Budget 2025/2026	Probable actual 2025/2026 £	Actual to 31/03/2026 £	Approved Budget 2026/2027 £
1	Insurances	551	573	573	625 [A]
2	District work and repairs and renewals (including Environmental measures)	23,700	22,950	20,033 [B]	24,701 [C]
3	Administration charge, Health and Safety contract, Audit fee, printing, stationery, advertising etc	8,022	7,700	8,002	9,200
4	Improvement works	15,300 [D]	15,300 [D]	15,300	15,300 [D]
5	Environment Agency Precept	3,133	3,133	3,133	3,196
		50,706	49,656	47,040	53,022
	LESS Deposit Accounts interest	1,208	300	736	289
		49,498	49,356	46,304	52,732
	Rate Raised/Rate Required	10.00 p			10.60 p

Estimated General Fund		Budget 2025/2026	Probable actual 2025/2026	Actual to 31/03/2026	Approved Budget 2026/2027	
Opening Balance		29,949		29,949	33,074	
Rate set	10.00p	49,498		49,498		
Rate Required					52,732	10.60 p
Rates W/Off				(69)		
Net Expenditure		49,498		46,304	52,732	
Balances				-	-	
Closing Balance		29,949		33,074	33,074	

Remarks

A -	Proposed 5% Increase on 2026/2027	13,692
B -	Includes for:	
	Flail mowing/weed cutting	10,811
	Engineering Fees	598
	Digger Hire	900
C -	Includes provision for:	
	Slubbing	4,350
	Flail mower	11,000
D -	Culvert refurbishment/future works	

Appendix 2

CHURCHFIELD AND PLAWFIELD INTERNAL DRAINAGE BOARD

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

Middle Level Commissioners - Land registry search fees (Account from Land Registry)	7.00
Middle Level Commissioners - Fees (Production of Board report, planning and development applications)	1,905.00
Middle Level Commissioners - Administration charge, postages, telephone charges, stationery, travelling and health & safety contract	4,042.58
Middle Level Commissioners - Swupply of ID card	7.37
Environment Agency - Precept	1,566.44
PKF Littlejohn LLP - Audit fee (2024-2025 accounts)	252.00
Middle Level Commissioners - Fees (Production of Board report, planning and development applications)	525.90
Middle Level Commissioners - Renewal of insurances	572.96
Middle Level Commissioners - Land registry search fees (Account from Land Registry)	7.00
Middle Level Commissioners - Administration charge, postages, telephone charges, IDB change contribution and Internal audit fees (Whitings LLP 2024/2025 accounts)	4,746.67
H & H Farms - Refund of drainage rates	131.27
Environment Agency - Precept	1,566.43
King's Lynn Internal Drainage Board - Flail mowing & drain maintenance	12,973.20
Middle Level Commissioners - Fees (Planning and development applications)	192.00
King's Lynn Internal Drainage Board - Flail mowing & drain maintenance	1,080.00
Association of Drainage Authorities - Subscription 2026	854.40
District Officer's expenses 2025/2026	4,721.65
Middle Level Commissioners - Supply of land registry searches (Account from Land Registry)	28.00
Information Commissioner - Data Protection Registration renewal	52.00
Crown Lodge Hotel - Expenses in connection with Board meeting	249.00
Middle Level Commissioners - Administration charge, postages, telephone charges, stationery, health & safety, travelling, ecological and environmental services	7,374.56
	42,855.43

(NB - Amounts shown include Value Added Tax)

Appendix 3

CHURCHFIELD AND PLAWFIELD INTERNAL DRAINAGE BOARD
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

GENERAL FUND

2026				2025			
Mar-31	Payments made during the year:-			Apr-01	By Balance Brought Forward		29,949.10
	Precept		3,132.87	2026			
	Insurances	572.96		Mar-31	Rate Income & Special levy	49,429.30	
	Drainworks, Repairs & Renewals	20,032.90			Interest on Deposit Accounts	374.25	
	Administration Charge, Audit fee,				Miscellaneous Income - Gesture of Goodwill	192.08	
	Printing, Stationery, Advertising etc	8,001.53			Consents	-	49,995.63
			28,607.39				
					Write Back of Provsion		169.50
	Transfer to Future Works Fund		15,300.00				
	Balance Carried Forward		33,073.97				
			80,114.23				80,114.23

BALANCE SHEET

Revenue Section

Liabilities				Assets			
	General Fund		33,073.97		Ratepayers' Account - Arrears		2,932.90
	Development Charges Account		17,293.17		Value added Tax - Refunds due		1,395.99
	Contributions Holding Account		2,137.56		Sundry Debtors		558.00
	Asset Replacement Fund		52,735.31				
					Balance in hand:-		
	Sundry Creditors		2,506.40		Barclays - Treasurer's Account	12,715.64	
					Barclays - Business Premium	89,635.12	
					National Savings - Treasurer's Account	508.76	102,859.52
			107,746.41				107,746.41

Churchfield & Plawfield Internal Drainage Board

Summary of Bank Reconciliations as at 31st March 2026

Treasurers Account 2025/2026

1st April 2025			31st March 2026	
Balance brought forward		91,510.22	Payments made during the year	42,861.06
31st March 2026				
Receipts during the year				
Clerk's collection account	52,656.92			
Interest on deposit accounts	1,044.68	53,701.60	Balance carried forward	102,350.76
		145,211.82		**145,211.82**

National Savings - Treasurers Account 2025/2026

1st April 2025		31st March 2026	
Balance brought forward	503.72	Payments made during the year	0.00
31st March 2026			
Interest on deposit accounts	5.04	Balance carried forward	508.76
	508.76		**508.76**

Barclays Bank PLc

Current Account

Balance per Statement as at 31st March 2026			20,090.20
Less unpresented cheques	30/03/2026	2025/16	7,374.56
O/S lodgement			0.00
Balance per Trial Balance			**12,715.64**

Cash balances as at 31st March 2026

Barclays Bank PLc

Current Account	**12,715.64**
Business Premium Account	**89,635.12**

National Savings

Investment Account per passbook	**508.76**
Total reconciled cash balances per accounts	**102,859.52**

Churchfield & Plawfield IDB
Reconciliation between statement of accounts and Annual Return
Financial year ended 31st March 2026

				Per Annual Return
Line 1	**Balances brought forward**			
	General Fund	29,949.10		
	Development charges account	17,079.74		
	Asset replacement fund	36,973.27		
	Contributions holding account	2,137.56		
			86,139.67	**86,140**
Line 2	**Rates and Special Levies**			
	Agricultural rates	8,558.90		
	Special Levies	40,939.00		
	Penalty	0.00		
	Costs	0.00		
	Write-off	-68.60		
			49,429.30	**49,429**
Line 3	**Total other receipts**			
	Interest			
	General fund	374.25		
	Development charges account	213.43		
	Asset replacement fund	462.04		
	Consent applications	0.00		
	Discharge contributions	0.00		
	Contribution to works	0.00		
	Write back of provisions	169.50		
	Miscellaneous income	192.08		
			1,411.30	**1,411**
Line 4	**Staff costs**			
	Wages/salaries	0.00		
	National insurance contributions	0.00		
	Pension costs	0.00		
	Travelling expenses	0.00		
			0.00	**0**

Line 5	**Loan repayments**			
	PWLB - Principal	0.00		
	PWLB - Interest	0.00		
			0.00	**0**
Line 6	**All other payments**			
	Precept	3,132.87		
	Rates, insurances, telephones	572.96		
	Drainworks	20,032.90		
	Administration	8,001.53		
	Development charges fees	0.00		
			31,740.26	**31,740**

Churchfield & Plawfield IDB

Reconciliation between statement of accounts and Annual Return

Financial year ended 31st March 2026

				Per Annual Return
Line 7	**Balances carried forward**			
	General Fund	33,073.97		
	Development charges account	17,293.17		
	Asset replacement fund	52,735.31		
	Contributions holding account	2,137.56		
			105,240.01	**105,240**

Reconciliation	
Line 1 + Line 2 + Line 3 - Line 4 - Line 5 - Line 6	105,240.01

Section 2 – Accounting Statements 2025/26 for

CHURCHFIELD & PLAWFIELD 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	74,668	86,140	*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	46,778	49,429	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	1,688	1,411	*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	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	36,994	31,740	*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	86,140	105,240	*Total balances and reserves at the end of the year. **must** equal (1+2+3) - (4+5+6).*
8. Total value of cash and short term investments	92,014	102,860	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – **To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	0	0	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

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

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED AWool

Date 09/06/2026

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