NORDELPH INTERNAL DRAINAGE BOARD

Administered by:

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16th 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 Middle Level offices, PE15 0AH at 2.00pm on Tuesday 23rd 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

NORDELPH INTERNAL DRAINAGE BOARD

Tuesday 23rd June 2026 – 2pm

Middle Level Offices, March PE15 0AJ

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 • To consider the appointment of a Chair • Approve the proposed Register of Electors	Pages 3 - 11	Chair
4	Governance • Annual Governance Statement	Pages 12 - 13 Page 14	
5	Finance Report • Budget review • Payments for 2025/2026 • Annual Accounts and Finance papers 2025/2026 • Annual Return 2025/2026	Pages 15 - 16 Page 17 Page 18 Pages 19 - 22 Page 23	Clerk
6	Date of Next Meeting – Thursday 15th April 2027 at 6pm at Middle Level Offices	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.)

NORDELPH INTERNAL DRAINAGE BOARD

At a Meeting of the Nordelph Internal Drainage Board
Held at the Middle Level Offices, March on Wednesday 11th March 2026.

PRESENT

Roger Means (Chair)	Glen Boyce
David Boyce (Vice-Chair)	John Clifton
Dale Boyce	Robert Melton

The Lead Clerk Mrs Ruth Martin representing the Clerk was in attendance.

The Chair welcomed everyone to the meeting.

Apologies for absence

Apologies for absence were received from Beryl Boyce and Christopher Crofts

B.1082 Declarations of Interest

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

Mr G Boyce declared an interest in matters relating to District Officer and Pump Attendant payment.

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

B.1083 Confirmation of Minutes

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

RESOLVED

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

B.1084 Constitution & Membership

Mrs Martin advised that there are currently no vacancies on the Board.

Elections

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

The Chair advised the Board of his intention to stand down as Chair, but that he would like to remain on the Board. It was agreed that Mr Means would stand down at the June meeting, and Board members were asked to consider who should be the next Chair in readiness for that meeting.

Composition and Amalgamation

Mr G Boyce asked if it would be possible to reduce the quorum of the Board. Mrs Martin responded that it is possible but would involve a formal process for which there may be a charge to the Board. The Board asked if the costs could be established, and if there were no cost proceedings commence to reduce the quorum of the Board to 3 members.

Training

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

RESOLVED

> That the current Chair will stand down at the June meeting of the Board, and a new Chair and potentially Vice Chair be voted on at that meeting.
>
> That the quorum be reduced to 3 provided that there is no cost to the Board to make this change.

B.1085 Clerk's Report

Mrs Martin asked that the Clerk's Report be taken as read and highlighted in particular the Policy Review and IDB1 items.

RESOLVED

> That the Clerks 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.

Environment Officers Report

Mrs Martin 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.

Mr G Boyce reported on his meeting 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 at this meeting. The Board confirmed their contentment with the Plan and thanked Mr G Boyce for his contribution.

Mr G Boyce explained to the Board that it was suggested that a budget be set for biodiversity, adding that this could be donated to a particular benefactor, spent on items such as bat/owl/swift boxes in the district, or saved over 2 or 3 years to fund a larger project. Mr G Boyce suggested that the Board consider a figure of

£100, but Mr Dale Boyce proposed £40 and this was seconded by Mr David Boyce. He commented that this would be enough to purchase two bat boxes. It was agreed that the figure be set aside and added to next year, although Mr David Boyce asked for confirmation that this would be an elective payment and no precedent set for the same amount to be set aside in future years.

RESOLVED

> That the new Biodiversity Action Plan is approved.
>
> That a £40 fund for Biodiversity to be set aside and added to next year (although no precedent set)

B.1086 Chairmans Report

The Chair observed that the District drains are in good order, and the landslip is being dealt with by the District Officer. The had been some issues with fly tipping in the District but this had been dealt with by Norfolk County Council.

The Chair had nothing further to report.

B.1087 Consulting Engineers' Reports

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

Enforcement and Compliance

Mrs Martin advised the Board of the progress of the new Enforcement and Compliance Officers and asked the Board to authorise the Chair and Vice Chair to take decisions on enforcement action on behalf of the Board. This was agreed by the Board.

Mechanical & Electrical

The Board considered the Mechanical & Electrical report. The Board were strongly advised by the Consulting Engineer to consider the development of an investment plan for asset refurbishment/replacement. However, the Board felt they had this in place, with funds that had been put aside for the weed screen which were not needed being moved to the pumping station replacement fund.

The Board were advised that the pump control panel is now 40 years old and they should consider the replacement or refurbishment of the panel. This would cost in the region of £10k. The Board felt that as the panel was still working effectively this would not be required.

The report advised that the sump piles are in poor condition, and that they should put plans in place for the replacement of the pumping station. The Board did not consider that the station is at risk and will continue to save funds towards a potential future replacement at the same rate as before.

Mr Dale Boyce advised that the Weed screen Bars were replaced about 2½ years ago and the Key Health Indicators in the report required updating.

The Board agreed that the District Officer should continue to provide monthly electricity meter readings, and the District Officer asked if it would be possible for a reminder to be sent to him to take the readings.

RESOLVED

> That the Chair and Vice Chair are authorised to take decisions on enforcement action on behalf of the Board with advice from MLC.
>
> That the Board believe an investment plan is already in place.
>
> That the KPI's be updated to reflect replacement of the weed screen bars.

B.1088 Health & Safety

Mrs Martin gave an overview of the report and the recommendations that the Board consider show it could strengthen its approach to health and safety. The Board were asked to take note of their Health and Safety accountabilities and reminded that they cannot delegate their responsibilities.

Mr David Boyce advised that he has undertaken some Health and Safety training and will provide evidence of this. The Health and Safety Lead for the Board is Mr Glenn Boyce, and he has not undertaken any formal training. The Board observed that training is costly, and Mr Boyce agreed to undertake any suitable free online training and report this back to the Board at the next meeting.

It was observed that no accidents or near misses have been reported, but they will be recorded should any happen.

The Board were asked to provide feedback on H&S services. They suggested a free service from MLC would be welcomed, but also that should MLC provide services that were more cost-effective that current providers they would be considered. Mr David Boyce added that a price list of services would be useful.

Mr Glenn Boyce reported back to the Board following the recent inspection by AW Safety Management, with the inspection report having been circulated to the Board prior to the meeting. The inspection recommended that a new sign be installed and that vegetation be removed. The Board considered these recommendations but decided that the current signage is sufficient. The District Officer advised that he used to mow the grass weekly, but this encouraged fishermen to use the area. Leaving the grass longer prevents this and he is happy with the level of vegetation there. He added that he had been cleaning the steps and regularly painting the step edges but has stopped doing this due to the time taken. Mr Clifton agreed with the District Officer, that making the area less attractive prevents unapproved access. The Board agreed with the approach that is being taken.

RESOLVED

> That the report is noted.
>
> That the District Officer will undertake free online training and Mr David Boyce will provide evidence of Health and Safety training.
>
> That the Board do not wish to change the signage or change the grass cutting regime at the pumping station.

B.1089 District Officer's Report

The District Officer drew the Boards attention to his written report.

He advised that a scrap value offer of £70 had been received for the old pump which is currently being stored by MLC on behalf of the Board. Some considerable discussion was had around this offer, with some Board members considering that this offer was too low, but with no other Board member prepared to take on the task of seeking other offers it was agreed to accept the £70 offer.

The District Officer advised the Board that two quotations had been received for the repair of the land slip in the Main Drain. The District Officer suggested that the quotation received from Nigel Harrison be accepted and this was agreed by the Board. The District Officer reported that the work would commence as soon as the weather conditions allowed and the ecological surveys were completed.

The District Officer in his role as Pump Attendant advised that the hours being spent at the pumping station have increased and that he did not feel that the payment suitably reflected the work that he did. The Board agreed to consider this request further on in the meeting, at the appropriate time.

RESOLVED

That the offer of £70 be accepted for the old pump.

That the quotation received from Nigel Harrison for the slip repairs be accepted.

B.1090 Governance

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

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

RESOLVED

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

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

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

Consideration of potential litigation, liabilities, commitments.

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

RESOLVED

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

Risk Management Strategy and Internal Controls

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

Insured Values

The Insurance Valuation was reviewed, and the Board agreed that they were content with the valuation subject to confirmation that this is a reinstatement valuation, and that this was adequate for the insurers. If this is not the case it will be reviewed again at the June meeting.

RESOLVED

That the valuation be acceptable subject to confirmation that it is adequate for the insurers.

IDB1 (Annual Report to Defra)

RESOLVED

That the Board note the submission of the IDB1 to Defra.

Exercise of Public Rights

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

Transparency Code for Smaller Authorities

Mrs Martin reported that, as resolved at a previous meeting, the Board will continue with a limited assurance review and not take advantage of the audit exemption available for smaller public bodies with income and expenditure less than £25,000.

RESOLVED

To continue with a limited assurance review as has been carried out in previous years.

B.1091 Finance Report – Looking Back

Finance officer's review and key messages

The Board considered and noted the key finance messages of the Responsible Finance Officer, noting that the expenditure for the Financial Year 2025/26 was currently likely to be less that the budget set.

Mr David Boyce advised that in another role, he had secured funding from the Public Sector Decarbonisation Scheme through Salix Finance for the provision of solar panels to other public sector buildings. He asked that this be investigated further to see if the Board were eligible for funding through the scheme.

Payments for 2025

Mr G Boyce noted that a payment of £7.37 had been made for a new ID card but he had not received one. He asked that either a card be sent to him or a refund made.

(Post meeting note: the ID card was for the Chair, and a card has not been ordered for Mr G Boyce as a photograph had not been provided.)

The Board noted that a fee for Court Costs had been paid and asked for details of the rate defaulters to be presented at the next meeting.

The Payments were reviewed and accepted.

RESOLVED

> That details of rate defaulters be presented at the next meeting.
>
> That the Public Sector Decarbonisation Scheme be investigated further.

B.1092 Finance Report – Looking Forward

Finance officer's review and key messages

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

Fees, Remuneration & Subscriptions:

District Officer and Pump Attendant Duties

The Board considered the request of the Pump Attendant to increase the allowance made for his fee. The Chair proposed that an increase of £1000 be given and this was agreed unanimously by the Board.

Mr. Clifton proposed that the District Officers fee allowance be increased by 5.25% to £2,304. This was agreed unanimously.

Mr G Boyce declared an interest in the item as District Officer and Pump Attendant and abstained from voting.

RESOLVED

> That the Board agree that the sum of £1,638 be allowed for the Pumping Station duties for 2026/2027.
>
> That the Board agree that the sum of £2,304 be allowed for the District Officer duties for 2026/2027.

Precept

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

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

The precept for 2025 was £1,885.12.

RESOLVED

That the Precept is paid in full.

Estimates & Rate Requirements for 2026/27.

The Board reviewed the proposed budget for 2026/2027 and were advised that this did not include the previously proposed increase in Pump Attendant fees.

Mr Melton thought that the Board should consider the replacement of the culvert in Engine Field plus the installation of a further culvert adjacent to his land. However, he did not know the cost of this work. Mr G Boyce pointed out that the Board have a ‘no culverting’ policy and Mr David Boyce suggested that these proposals should be investigated further before any decision is made. Mr Melton advised that one of the identified issues is holding up the flow of water and needs addressing with some urgency. Mr G Boyce proposed that the works be costed and discussed at the June meeting of the Board. Mr Melton agreed to seek quotations. Mrs Martin advised the Board that the proposed budget did not include for these works, but that there would potentially be an underspend against budget for 2025/26 and that they could consider resolving to use this outturn to fund the repairs.

The Board agreed that the costs be established and that if there is an outturn at the end of the 2025/26 financial year, repairs be carried out up to the value of the outturn. Any works would be subject to the appropriate ecological surveys and scheduled accordingly.

RESOLVED

That the budget is agreed.

That any outturn from the 2025/26 budget be used to fund repairs. The extent of repairs to be agreed at the next meeting.

Mr Melton will obtain quotations for the agreed works.

Rate Requirement for 2026/27

Mrs Martin reminded the Board that the agreed budget did not make provision for the increase in Pump Attendant fees or for any repairs as previously discussed. The budget did include the proposed bank slip repair works.

Mr G Boyce proposed to increase the rate to 38.0p as advised in the report.

This was seconded by Mr David Boyce.

The rate was agreed unanimously by the Board.

RESOLVED

i) That the estimates be approved.

ii) That a total sum of £28,160 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 £26,226 and £1,934 respectively.

iv) That a rate of 38.0p in the £ be laid and assessed on Agricultural hereditaments in the District.

v) That a Special Levy of £1,934 be made and issued to the Borough Council of Kings Lynn and 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.1093 Date of next Meeting

Mrs Martin outlined that the Accounts meeting is earmarked for 23rd June 2026. The next full meeting of the Board is recommended to be set for Thursday 15th April 2027 to better align the meeting with MLC's other IDBs.

RESOLVED

A meeting to approve the accounts has provisionally been arranged for Tuesday 23rd June via Teams.

The next meeting of the Board be held on Thursday 15th April 2027 at 6pm at the Middle Level Offices.

B.1094 Any Other Business

With no other business raised the Chair closed the meeting at 7.50pm.

Provided by the Middle Level Commissioners		Item No:	4
Meeting:	**NORDELPH IDB NORDELPH INTERNAL DRAINAGE BOARD**	**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:

NORDELPH 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	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:	5
Meeting:	**NORDELPH 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 Budgeting paper 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.
D. To authorise the Chairman to sign the Annual Return for 2025/2026 (Appendix 4)

Finance Officer's review and key messages

For 2025/2026 the Board set a rate of 37.00p to raise a total of £27,419 in agricultural drainage rates and special levies.

At the Board meeting on 11th March 2026 a 'probable actual' position had been drafted, based around actual expenditure recorded to the end of January 2026 and estimates/forecasts to the 31st of March 2026. This showed probable out-turn at around £24,868. The final out-turn for the year being £23,345 giving an increase in the General Fund balance of £4,024 to £37,289 on 31st March 2026. The Board have £9,181 in their Asset Replacement Fund at this date.

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. Storm Recovery Grant – T2B

3.1 During the year MLC were successful in securing Grant Aid on behalf of some of the IDB's that they administer. As a result of the decisions made when setting the rates for 2025/2026 works that had already been started or was to be started meet the criteria to be Grant eligible. The following work was done and was 100% Grant funded as a result:

Work Done	Value	Penny rate equivalent
Mobile Pump Deployment - Access Improvements *	£3,657	4.93P
	£3,657	4.93p

4. Annual Accounts and Finance papers 2025/2026:

4.1 Annual Return 2025/2026:
To consider the Annual Accounts and bank reconciliation for the year ended on the 31st 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 2025/2026**
Appendix 3	**Annual Accounts & Finance Papers 2025/2026**
Appendix 4	**Annual Return 2025/2026**

Appendix 1

NORDELPH INTERNAL DRAINAGE BOARD
ACCOUNTS/ESTIMATES MONITORING 2025/2026

		Estimated 2025/2026 £	Probable actual 2025/2026 £	Actuals 2025/2026 £
1	Insurances	560	601	601
2	Repairs and Renewals	1,000	668	776
3	Fuel	3,750	500	(879) A
4	Drainworks (including Environmental measures)	6,500	6,500	6,244
5	Pumping and District Officer's Payment	3,025	3,025	2,993
6	Administration Charge, Health and Safety Contract, Audit Fee, Printing, Stationery, Advertising, Association of Drainage Authorities Subscriptions etc	6,564	7,551	7,647
7	Environment Agency Precept	1,885	1,885	1,885
8	Loan Charges	2,935 B	2,935 B	2,935 B
9	Improvement Works	1,500	1,500	5,157 C
		27,719	25,166	27,358
	LESS Deposit Accounts interest/Use of Funds	300	298	4,013 D
		27,419	24,868	23,345

Remarks

A - Refund of Overpaid Electricity (£2,394)

B - Public Works loan repayment
(£25k loan over 10 yrs = £2,935 per year)

C - Plant replacement fund 1,500
Access Improvements - Storm Recovery Grant* 3,657

D - Includes:
Access Improvements - Storm Recovery Grant* 3,657

Appendix 2

NORDELPH INTERNAL DRAINAGE BOARD

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

Middle Level Commissioners - Fees (Production of board, planning and development applications)	40.20
Middle Level Commissioners - Administration charge, postages, telephone charges, stationery, travelling health & safety contract and storm recovery Tranche 1 claim	3,667.72
Middle Level Commissioners - Removal and fitting of new pump, modifying panel to suit and replacing contactors	3,487.36
EDF Energy - Electricity supply to Aqueduct pumping station	82.94
EDF Energy - Electricity supply to Aqueduct pumping station	254.23
EDF Energy - Electricity supply to Aqueduct pumping station	255.90
EDF Energy - Electricity supply to Aqueduct pumping station	284.40
EDF Energy - Electricity supply to Aqueduct pumping station	493.98
EDF Energy - Electricity supply to Aqueduct pumping station	225.59
Middle Level Commissioners - Supply of ID card	7.37
Middle Level Commissioners - Court fees	1.00
Environment Agency - Precept	942.56
EDF Energy - Electricity supply to Aqueduct pumping station	100.78
Middle Level Commissioners - Pumping station maintenance	181.44
EDF Energy - Electricity supply to Aqueduct pumping station	66.23
Public Works Loan Board - Loan repayment	1,467.65
EDF Energy - Electricity supply to Aqueduct pumping station	50.34
Middle Level Commissioners - Pumping station maintenance	189.84
EDF Energy - Electricity supply to Aqueduct pumping station	49.30
Association of Drainage Authorities - Subscription 2025	813.60
EDF Energy - Electricity supply to Aqueduct pumping station	49.39
PKF Littlejohn LLP - Audit Fee (2024-2025 accounts)	252.00
Middle Level Commissioners - Administration charge, postages, telephone charges, IDB change contribution and Internal audit fees (Whitings LLP 2024/2025 accounts)	4,053.67
Harrison Agricultural Contractors - Drain maintenance	2,205.00
Middle Level Commissioners - Renewal of insurances	601.27
Environment Agency - Precept	942.56
EDF Energy - Electricity supply to Aqueduct pumping station	49.22
British Gas - Electricity supply to Aqueduct pumping station	44.45
Middle Level Commissioners - Pumping station maintenance	189.84
Harrison Agricultural Contractors - Flail mowing	2,184.00
Public Works Loan Board - Loan repayment	1,467.65
British Gas - Electricity supply to Aqueduct pumping station	54.37
Association of Drainage Authorities - Subscription 2026	854.40
British Gas - Electricity supply to Aqueduct pumping station	41.54
Glenn Boyce - District Officer's fee and pumping attendant's duties (2024-2025)	2,993.00
Middle Level Commissioners - Suplly of E.I.C.R (Account from CMS Electrical)	180.00
Information Commissioner - Renewal of Data Protection registration	52.00
Middle Level Commissioners - Pumping station maintenance	189.84
British Gas - Electricity supply to Aqueduct pumping station	41.79
(NB - Amounts shown include Value Added Tax)	29,108.42

Appendix 3

NORDELPH INTERNAL DRAINAGE BOARD
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

GENERAL FUND

2026				2025			
Mar-31	Payments made during the year:-			Apr-01	Balance brought forward		33,265.17
	Precept		1,885.12	2026			
	Insurances	601.27		Mar-31	Rate income & Special levy		27,418.92
	Repairs & Renewals	775.80			Interest on Deposit Accounts		306.22
	Fuel	-879.32					
	Drainworks	6,243.50			Consents		50.00
	Pumping & District Officer's expenses	2,993.00					
	Administration Charge, Audit fee,				Storm Recovery Grant		3,657.00
	Printing, Stationery, Advertising etc	7,646.50	17,380.75				
	Improvement Works						
	Access Improvements		3,657.00				
	To Public Works Loan Repayment -						
	Principal	2,338.55					
	Interest	596.75	2,935.30				
	Transfer to Asset Replacement Fund						
	Rates Raised 2025/2026		1,500.00				
	Balance carried forward		37,289.14				
			64,647.31				64,697.31

BALANCE SHEET

Capital Section

Liabilities		Assets		
Capital Provisions	272,873.98	Pumping Station Site (Valuation)		290,000.00
Public Works Loan	17,126.02			

Revenue Section

General Fund	37,289.14	Ratepayers account (Arrears)		3,295.87
Asset Replacement Fund	9,181.27	Value added tax - Refunds due		2,504.38
Sundry Creditors	9,545.16	Sundry Debtors		534.00
		Balance in hand -		
		Barclays - Treasurer's Account	14,860.16	
		Barclays - Business Premium	34,101.41	
		National Savings - Treasurer's Account	719.75	49,681.32
	346,015.57			346,015.57

Nordelph 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		45,708.50	Payments made during the year	29,108.42
			Returned Direct Debits	0.00
31st March 2026				
Receipts during the year				
Clerk's collection account	31,992.34			
Interest on deposit accounts	369.15	32,361.49	Balance carried forward	48,961.57
		78,069.99		**78,069.99**

National Savings - Treasurers Account 2025/2026

1st April 2025		31st March 2026	
Balance brought forward	712.62	Payments made during the year	0.00
31st March 2026			
Interest on deposit accounts	7.13	Balance carried forward	719.75
	719.75		**719.75**

Barclays Bank PLc

Current Account

Balance per Statement as at 31st March 2026	14,860.16
Less unpresented cheques	0.00
O/S lodgement	0.00
Balance per Trial Balance	**14,860.16**

Cash balances as at 31st March 2026

Barclays Bank PLc

Current Account	**14,860.16**
Business Premium Account	**34,101.41**

National Savings

Investment Account per passbook	**719.75**
Total reconciled cash balances per accounts	**49,681.32**

Nordelph 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		33,265.27		
	Pump Replacement Fund		7,611.21		
				40,876.48	**40,876**
Line 2	**Rates and Special Levies**				
	Agricultural rates		25,535.92		
	Special Levies		1,883.00		
	Penalty		0.00		
	Costs		0.00		
	Write-off		-50.00		
				27,368.92	**207,369**
Line 3	**Total other receipts**				
	Interest	General fund	306.22		
		Pump Replacement Fund	70.06		
	Write Back of Provision		0.00		
	Storm Recovery Grant		3,657.00		
	Consents		50.00		
				4,083.28	**4,083**
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		2,338.55		
	PWLB - Interest		596.75		
				2,935.30	**2,935**

Line 6	**All other payments**			
	Precept	1,885.12		
	Rates, insurances, telephones	601.27		
	Repairs and renewals	775.80		
	Fuel	-879.32		
	Drainworks	6,243.50		
	Administration	7,646.50		
	Contractors charges	2,993.00		
	Improvement works	3,657.00		
			22,922.87	**22,923**

Line 7	**Balances carried forward**			
	General Fund	37,289.14		
	Pump Replacement Fund	9,181.27		
			46,470.41	**46,470**

Reconciliation

Line 1 + Line 2 + Line 3 - Line 4 - Line 5 - Line 6 46,470.51

Section 2 – Accounting Statements 2025/26 for

NORDELPH 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	35,296	40,876	*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	27,619	27,369	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	5,306	4,083	*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	2,935	2,935	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	24,410	22,923	*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	40,876	46,470	*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	46,421	49,681	*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	290,000	290,000	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	19,465	17,126	*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 AHWool

Date DD/MM/YYYY 16 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