Middle Level Commissioners

At a meeting of the Middle Level Board held at the Middle Level Offices, March on Wednesday 24th June 2026

Present

H Whittome (Chair)
J Brown
M Heading
C Crofts (KLWNBC)
M Heading
Ms A Morris
M Smith
A Wood (HDC)

Paul Burrows - Chief Executive, Andrew Wool – Head of Finance, and Ruth Martin – Lead Clerk (minutes) were also in attendance.

Welcome and Apologies

The Chair welcomed everyone to the meeting and thanked everyone for coming.

Apologies were received from: S Whittome, R Brown, P Allpress and M Hall

The Clerk advised that Ms S Howells is no longer an appointee of Huntingdonshire District Council, and that Mr Andrew Wood is now the appointee of HDC.

B.3907 Annual Governance Statement for 2025/26

The Clerk thanked Mr Wool and his team for bringing the accounts together, especially with the transition of 7 IDBs to other providers, and also the Tranche works which have resulted in an Environment Agency audit of the Grant Claims. These works have also added complexity to the Internal Audit of the Accounts, resulting in additional capitalisation within the Accounts. The Accounts were not finalised until 6pm the previous evening, and so the draft Accounts sent out prior to the meeting have been amended. Copies of the amended Accounts were circulated to the Board.

Mr Brown asked if the audit had been an internal or external audit, and Mr Wool confirmed that this was an internal audit. Mr Brown asked why it was necessary to have both, and Mr Wool advised that the internal audit is to ensure that we comply with our own Governance, and the external auditors check the work of the internal auditors. The internal auditors carry out a detailed review, checking every invoice. The Clerk added that the external auditors also check our appointment of internal auditors.

Mr Wool referred the Board to the Annual Governance Statement and asked their approval.

Mr Brown proposed that the Board approve that the Chair sign the Annual Governance Statement. This was also seconded by Ms Morris, and the Board agreed unanimously.

RESOLVED

> That the Chair be authorised to sign the Annual Governance Statement on behalf of the Board, for the financial year ending 31st March 2026.

B.3908 Annual Accounts for 2025/2026

Mr Wool reminded the Board of the Financial Report presented at the Commissioners April meeting, advising that the actual year underspend for 2025/6 had been revised from £950,630 to £921,630. This has resulted in increasing the General Fund balance from £2,943,051 to £3,865,048.

Referring to pages 24 and 25 of the report, Mr Wool advised the Board that the reconciliation in the Accounts shows a top-level summary, and this was reviewed by the Board. Mr Brown asked where the underspend had come from. Mr Wool advised that the Tranche 2B funding had included Project Management fees, but a saving had been generated by keeping the Project Management in house rather than outsourcing the works. The Highland Water contributions received had also been adjusted in MLCs favour, and there were further cost savings against budget for energy costs, most specifically electricity costs being lower than budgeted.

Mr Andrew Wood joined the meeting at this point.

Referring to the Accounts in detail, as presented on pages 5-16, Mr Wool advised that the Storm Recovery Fund Grant funded work has been included, the value of which was in excess of £3million. He advised that the following funded items have now been capitalised:

- St Germans Solar Farm £1,015,216
- New Bevills Leam Building and Diesel Tank £410,429
- Bevills Leam Solar Farm £55,746
- Mobile pumps and associated plant £711,875
- Hydraulic Monitoring £111,262

The Clerk updated the Board on how the Hydraulic Monitoring equipment was being used.

Mr Wool advised that the valuation of the Bevills Leam Pumping Station is still only £1 in the Accounts, but that following the completion of refurbishment works at the Station, the Auditors have suggested that the Station is revalued and the associated adjustments made to the Accounts. He reminded the Board that the previous low valuation was due to the Pumping Station being considered as at the end of its operational life, and that this figure was not related to any insurance valuation. The Chair asked if the revaluation would just be for the improvements, but Mr Wool reported that the Auditors had recommended that a full revaluation of the asset be undertaken.

Mr Brown asked where in the Accounts the administration fee for the grant funding had been shown, and Mr Wool advised that this was reflected on pg. 6 in the £1,234,030 figure in the item titled 'Receipts in respect of work undertaken for other authorities. He added that this figure includes the time of the Mechanical & Electrical Engineers and Operational Engineers. There is also some income reflected in the Environmental Officers contributions.

The Chair asked if the Board had any further questions and none were raised. He then asked if the Board approved the Accounts.

Mr Brown proposed and Ms Morris seconded the proposal to approve the Accounts and this was unanimously agreed.

RESOLVED

> That the Annual Accounts and Navigation Accounts for the year ended 31st March 2026 be approved and the Chair authorised to sign the Annual Return for the year ended 31st March 2026.

B.3909 Date of Next Meeting

The Clerk confirmed that the next meeting of the Board will be held on Thursday 12th November 2026 at the Middle Level Offices. This will be followed by a meeting of the Commissioners. Appointments to the Board will be reviewed at the meeting of the Commissioners.

B.3910 Any other business

The Chair formally welcomed Mr Andrew Wood to the Board and introductions were made to the meetings attendees.

With nothing further raised, the Chair closed the meeting at 10.00am and the Board progressed onto the District Inspection.

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Chair

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Date