Your Ref:

Our Ref:

2nd November 2026

Dear Middle Level Board

I enclose the papers for the Board Meeting to be hosted at this Office on Thursday 12th November 2026.

Board Meeting - 9.30am

PLEASE NOTE THAT THIS AGENDA INCLUDES CONFIDENTIAL PAPERS WHICH WILL BE AVAILABLE AT THE MEETING. APART FROM THE COPY RETAINED WITH THE CONFIDENTIAL MINUTES THEY WILL BE DESTROYED FOLLOWING THE MEETING AND MEMBERS ARE REMINDED THAT THEY MUST NOT BE DISCUSSED WITH ANYONE OTHER THAN A BOARD MEMBER.

AFTER THE MEETING, PLEASE RETURN THEM TO THE OFFICE TO BE DESTROYED.

A Buffet Lunch will be provided at the conclusion of the Meeting.

To avoid paying for food that is not required please confirm in advance that you WILL BE STAYING for the buffet lunch.

Yours truly

P BURROWS

Chief Executive to the Commissioners

Middle Level Board Meeting

Thursday 12th November 2026, 9:30am

Middle Level Offices, March

Agenda:

Item No	*Topic*	*Format*	*Lead*
1	Welcome & apologies	Verbal	Chairman
2	Declarations of Interest	Verbal	Chairman
3	CONFIDENTIAL ITEM		
4	Minutes of last meetings and matters arising	Pages 3 - 14	Chairman
5	Health & Safety focus	Verbal	Chief Eng
6	Strategy & Delivery: Q1 & Q2 Review and forward look • Water Resources, including Holme Fen Fire and Lowland Peat • Operational challenges and learning • Fens Reservoir latest *Review of other topics within the Annual Report and associated resolutions.*	Annual Report – Enc 1	Chief Exec/Chief Engineer/ Head of Operations/Head of WL Management/ Ecology & Env Services manager
7	Finance and Governance • Head of Finance report • Chairmans Report • Internal Audit Report • Declaration of Interest	Pages 15-46 (link) Enc 2 Enc 3	Treasurer Chief exec
8	Date of Next Meeting – Thursday 29th April 2027 Accounts & Inspection – Tuesday 29th June 2027	Verbal	Chairman
9	Any other business	Verbal	Chairman

(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.)

Middle Level Board

At a meeting of the Middle Level Board held at the Middle Level Offices, March on Thursday 23rd April 2026

Present

Hugh Whittome (Chair)
Jonathan Brown (Vice Chair)
Patrick Allpress
Robert Brown
Mark Hall
Marc Heading
Derek Langslow
Matthew Latta
Alex Miscandlon
Alison Morris
Stephen Whittome

Paul Burrows - Chief Executive, Nicola Oldfield - Chief Engineer, 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.

Apologies were received from: Dee Laws, Christopher Crofts, Andrew Lenson and Sally Howell

The Chair welcomed Mr Matthew Smith to the meeting. Mr Smith is Vice Chair of Ramsey 4th IDB, and a local farmer involved in NFU. The Chair asked the Board if they would like to co-opt Mr Smith onto the Board. This was formally proposed by Mr J Brown, seconded by Dr Langslow and agreed by all present. Mr Smith was welcomed to the Board. Mr Mark Hall, representing Waldersey Farms was also welcomed to the meeting having been elected to the Board at the last meeting. Both Mr Smith and Mr Hall were introduced to everyone present.

The Chair then asked that all questions be addressed through the Chair and requested that members hold only 'one meeting at a time'. He reminded members that they all act on behalf of the Commissioners. Whilst in this meeting they are not farmers or councillors, but Board members. They must ensure value for money to ratepayers and the payers of the special levies.

RESOLVED

Mr Matthew Smith be co-opted onto the Board.

B.3898 Declarations of Interest

The Chairman reminded the Board Members of the importance of declaring an interest in any matter included in today's agenda that involved or was likely to affect any of them, and it would be taken as read that all Commissioners have land interests. Any other declarations will be addressed at each point.

B.3899 Minutes of the Last Meeting and Matters Arising

The minutes of the last meeting were reviewed and agreed, and no matters arising other than those already addressed in the agenda were identified.

RESOLVED

That the minutes of the Meeting held of the Board on 6th November 2025 are recorded correctly and that they be confirmed and signed.

B.3900 Constitution and Membership

This item was deferred to the Commissioners meeting which followed the Board meeting.

B.3901 CONFIDENTIAL ITEM SUBJECT TO LEGAL PRIVILIDGE

This item is excluded from under S1(2) Public Bodies (Admission to Meetings) Act 1960

B.3901 Financial Reserves: Policy, rationalisation and proposed health check approach

The Chief Executive introduced a threefold proposal. First that the Board adopt a formal reserves policy as shown in Section 2 of the paper, that there is a rationalisation of existing reserves and provisions, as detailed in Section 3 of the paper, and finally an overview of each fund within its Reserves, as outlined in Section 3.2 of the paper.

Mr S Whittome observed that previously the Commissioners had operated with a year funding in the reserves and questioned why this is now seen as inadequate. The Chief Executive responded that the Commissioners had always worked to year in hand in the past, albeit informally without a clear policy position. Whilst this may be good for small IDB's with a simple asset base, MLC is very different. The consequence of issues is potentially greater financially, plus we are working in an environment where dispute litigation is more likely. A Year in Hand could be seen as an 'amber' position, so we need to be considered about the general fund.

Mr Heading added that a Year in Hand can soon disappear when things go wrong. Mr Latta agreed, adding that a Year in Hand is the bare minimum, and the last year had demonstrated this. The Chief Executive thought that having more in hand creates greater resilience. However, if others looked at our accounts and thought on face value that too much funding is being retained, we have to be able to demonstrate that this level of funds are not excessive.

The Chair asked the Board to consider the report recommendations 1 to 3 and these were all approved.

The Chief Executive went on to explain Recommendation 4. He wanted to add something simple and more visual to demonstrate the health of the key reserves, and the Board reviewed the example in the report. The Chair asked the Board if they would consider the proposal, and the Board agreed unanimously. The Chief Executive thanked the Board, adding that this provides an opportunity to create a one-page summary position which can be weaved into future meeting reports.

Mr Allpress asked how the reserves would be increased. The Chair advised that this must be a long-term goal. However, at present we are in a flux position and will need to see how this develops over the next year. This can then be reviewed. How this could be reflected in financial projections will be discussed later in the meeting.

Mr Miscandlon reminded the Board of the upcoming Local Government review, which will see significant change from March 2028. At present we do not know how this will affect the apportionment or payment of council special levies, and so we will need to consider this.

The Chief Executive thought that once a model is proposed there should be a transitional process. We will still issue special levies to the new councils.

RESOLVED

That the Reserves Policy as proposed is approved.

That the rationalisation of Funds and Provisions as recommended is approved.

That the overview of each Fund within its Reserves as outlined is supported.

That the approach to the Health-Check assessments is agreed.

B.3902 Fens 2100: A Case for Change

The Chief Executive reported that there has been a team working within the Environment Agency for a while in partnership with IDBs and others, in order to get to a position that collectively we are doing the best we can for the Fens. The Board have been provided with a copy of the Fens 2100+ newsletter, and they were shown the Case for Change video.

After watching the video, the Chair observed that Fens 2100+ is probably the only show in town when comes to long term resilience of the area. In reality Government funding is the only way to rebuild pumping stations. Governments seem to like big schemes they can get behind, and working together like this creates an opportunity to develop large schemes. Mr R Brown observed that the video did not mention preserving water, but focussed on removing water, but that MLC need to keep water in. This problem will become bigger when the Fens Reservoir needs filling, and this will impact other areas for the future if preserving of water is not looked at. The Chair advised that Fens 2100+ does look at this.

Mr Miscandlon said that as a Councillor he thinks that it is essential this film goes out publicly as it affects everyone's lives and all councils in the area. The Chief Executive reported that it has gone to councils and is on YouTube. He asked Mr Miscandlon to take this back to Fenland District Council and to support its message. Mr Heading asked what the next steps will be. The Chief Executive thought that all Board members have an ambassadorial role. There are further Stakeholder forums planned over the next month. We want to see the Fens on the same playing field as other strategies and on the Treasury's agenda, and to get Fens 2100+ onto a national footing.

Mr Smith said that he had attended an early Fens 2100+ meeting and asked the Chief Executive if he is confident that all stakeholders are working as one. The Chief Executive replied that MLC with other Flood Management Authorities are coming together, underpinning that this issue is a broader Fens piece with many angles. It is the first thing we have done in decades that does the Fens justice, but we cannot fully rely on it in terms of our own infrastructure issues. Mr Smith asked how we manage to work with partners we have had disagreements with such as Anglian Water and the Environment Agency. The Chief Executive advised that this is an inherent issue within the sector, if you take the Environment Agency's relationship with Water Companies as a key example – a regulator on one hand and partner in another. It is not easy, but issues and roles need to be compartmentalised as best possible. Ms Morris asked about the Westminster launch, and who attended. The Chief Executive advised that all MPs were invited, but that the launch clashed with a vote in the House and so attendance was a little disappointing, adding that none of our local MPs attended the launch. However, this has enabled the EA to publish the report on gov.uk.

Mr Miscandlon said that he will share the information with Steve Barclay MP, and also FDC in an ambassadorial capacity.

Mr J Brown asked what steps are planned next. The Chief Executive reported that he will remain on Project Board, and there will be further studies. Mr J Brown asked what the immediate gain for MLC is, and the Chief Executive responded that MLC get our assets, infrastructure and face included in important documents going to the Treasury. This will help with getting people to understand our system. The EA only have a third of the overall asset base in the Fens, with two-thirds belonging to IDBs. It is important that collective energies are showcased. The Chair concluded the discussion, commenting that this is a huge long-term topic, and there will be more information to come.

B.3903 Strategy and Delivery

The Chief Executive asked that the Annual Report generally be taken as read, and he will focus discussions on the items that frame the budget and rate decision. Referring to the report, in the last financial year MLC delivered £4.7m of work as a result of the IDB Fund T2b Grant Funding, £3m for MLC and £1.7m for administered Boards. This is effectively 30p in £ worth of investment if it had been rated. It is intended to showcase a lot of the completed work to the Board on the planned inspection day in the summer. We maximised the opportunities, with some works which were budgeted for last year but funded by grant. The result was that we did not need the Public Works Loan agreed last year.

A choice was made to deliver the works in-house, which has been beneficially financially and in terms of delivery however has put a significant strain on the team and some Business-as-Usual activity has been impacted.

Moving on to the optimisation of St German's operations, the pumping station has previously felt like a financial burden but becoming hands on in station (as detailed in the Report) and the integration of solar we are becoming significantly more efficient. A very early and limited assessment indicates a 20-30% reduction energy used. This work has largely been primed by the IDB funds and has enabled the ambition to move towards achieving Electricity net zero to be set. The report shows the early savings made by the various solar installations and predicted export income once arrangements are in place. The export to grid is not in place at present, but once this work is completed and by this time next year, we should have a better indication of the savings from solar and a better indication of future expected income. This will give us funding to then reinvest in the next phases of achieving Electricity Net Zero.

The Chair advised that all solar installations have been fully funded by Grant, which is fantastic news. Mr Hall asked if the maintenance costs will be borne by the Commissioners, which the Chief Executive replied they will be. Mr Miscandlon asked about the life of the panels. The Chief Executive advised they should last for 25 Years, and that a plan will be needed for their replacement. An asset management plan is still to be developed. The funding has also been used to improve resilience via new security measures at both St Germans and Bevill's Leam Pumping Stations.

The Chief Executive referred the Board back to the Resolution requesting the Board to identify Commissioners to act in an advisory capacity to identify and mature future delivery plans to achieve Electricity Net Zero. These Commissioners would provide to support Dave Bantoft and Jon Fenn of MLC as they move the ambition to the next stages. Mr Latta, Mr J Brown, Mr Hall, and the Chair, all agreed to act in an advisory capacity.

The Chief Executive highlighted the next quick win which is likely to be installation of additional solar on the concrete base of the soon to be removed existing fuel tank at Bevill's Leam Pumping Station. The Board agreed that an application be made to the Glassmoor Local Environment Fund, which could fund up to 85% of the project costs.

The Chief Executive advised the Board that MLC are now starting to bare their regulatory teeth and considering development pressure in the catchment, the Board is asked to approve the adoption of a Compliance & Enforcement Policy. The Compliance & Enforcement officers have a huge caseload and are making progress, but they need a policy that is adopted by both MLC & IDBs to underpin their activity. The Board approved the policy.

The Chief Executive explained that supporting that policy is the standing advice that was issued a couple of years ago which reflected the 'at-capacity' status of the Middle Level system. We have now added Standing Advice to strengthen the position regarding protection of the MLC and IDB Byelaw strips. We need to be increasingly firm in our stance, protecting strips for waste management, maintenance and future improvement works is essential. We will probably need to develop a similar Standing Advice document for culverting in the future.

Mr S Whittome asked how we can enforce developers. The Chief Executive explained that we can influence through regulation and then enforce i.e. serving notice. We usually start by speaking to the developer and then escalate as appropriate. The recently issued stop notice, if not responded to, would probably have ended up in court action.

The Chief Engineer added that being more upfront and ensuring developers know more about our Byelaws is important. We are taking a lot of action on legacy developments. The Chair added that having extra staff in place along with the Enforcement Officers will reinforce this.

Mr Latta asked if our Byelaws come up in land searches, and that he had encountered similar Byelaw issues as an IDB Chair. The Chief Executive advised that they do not, and so we would like to get some media work done that showcases our Byelaws and consents and then target solicitors, conveyancers and estate agents.

Moving on in the report, the Chief Executive advised that the workload from developers is now being dealt with more efficiently and 80% more effectively. The Chief Executive summarised that there are three financial themes associated with strengthened regulation, namely;

1. *Consent Fees, Commuted Sums and Discharge Contributions*
2. *Cost recovery of staff time (inc. associated overheads) from i) developers and ii) IDBs*
3. *Future cost avoidance via effective regulation to protect MLC and IDB interests (strategic and* tactical)

A strengthened regulatory approach is to reduce future costs and create funds to invest proactively. The financial scale and timing of receipt is challenging to forecast. However, we can use some planning assumptions within the budget, reducing staff time and costs, and adding to reserves to them plan investment.

The Chair added that at November's meeting, the Board agreed to the recruitment of extra staff, and also the additional policies needed to bring developers contributions up to date. It is believed that this will recover costs as well as providing a better service. Mr J Brown added that it is important to also remember that our IDBs will also benefit from these changes.

The Chair added that the division of contributions is made dependent upon the number of times water is pumped i.e. £100k contribution, pumped once each by IDB/MLC £50k each, less an administration fee which is taken by MLC. Mr Hall asked about water from highland, to which he was advised that we have highland water alongside water from outside of the Middle Level catchment which we have to deal with. Mr J Brown added that water from highland tends to be flashy and high volume and is difficult to deal with.

The Chief Executive advised that recruitment to technical roles has been challenging with mixed success. Although there has been some successful recruitment to some posts, suitable Planning and Consenting Officers are hard to find, so we may need to look to training our own. We have successfully

recruited a new Project Manager, but the success of the overall process depends on getting the right people.

We need to look for income from sources other than ratepayers, with consideration to the new government funding policy as explained in the report. We will need to invest in order to draw grant funding. We still need to see how the new flood funding policy fleshes out but we need to slowly develop our reserves and invest wisely. The Board were asked to acknowledge the approach to part-fund future capital projects, the amount to be agreed on a project-by-project basis. This was agreed by the Board.

Once funding becomes clearer and applications can be made and following a check of the associated Terms and Conditions, we would like to proceed with submitting bids for funding. The Board were asked that if any grant opportunities become clear, that approval is given to the general principle that these are applied for. The Board agreed with this approach.

With income being generated, and within budget setting, we will start to prioritise capital works, which will be funded through a combination of asset management funds plus reserves.

The Chief Executive also advised that in addition to the priority capital works listed in the Head of Finance's report, the Depot gate is causing increasing H&S issues, and that the time has come to replace it with a pedestrian gate and a better vehicle gate. The Board acknowledged this.

Moving on the Chief Engineer's report, before the Chief Engineer reviewed the content of her report, she reported to the Board that the previous day there had been a failure of the gravity flap door at Bevill's Leam Pumping Station. This had occurred during the water level recovery following the pump re-installation. A temporary repair has been made, and it is estimated that that the full repair costs will be up to £5k. This will need to be carried out during the summer and ahead of the winter pumping season.

The Chief Engineer went on to explain that we need to carry out catchment wide asst inspections. This will help us plan and budget for works needed and provide sound evidence for funding bids. At the moment we are reactive to issues as they arise, for example, essential works at:

- Twenty Foot Drain bathing shed previously discussed. We now have a cost estimate for approval included in the budget (£50k). This is to mothball the riskier parts of the structure leaving the safer area for continued use. We intend to carry out these works whilst Highways have a road closure in place.
- Yaxley Overspill Footbridge – proposal to install temporary structure which could eventually be replaced with a permanent structure, and the temporary bridge then used elsewhere (£15k). There is a Public Right of Way over the watercourse, and we have identified some movement in the footbridge, which has classified this as an unsafe structure.
- Recent failure of Salter's Lode Lock control panel vertical tidal gate (£30k). This is also part of the tidal defences. Maintenance has been carried out on the control panel over winter, but the panel has now failed. There are engineers on site at present, and we are hopeful a temporary fix can be put in place to get us through the navigation season, with permanent repairs then carried out over winter.
- Also included is the previously approved budget for Ashline Lock inspection

All of the above have also shown the importance of holding reserves for unexpected occurrences.

The Chief Engineer explained that a programme of annual asset inspections will help us to start addressing issues proactively and ideally reduce the likelihood of this sort of thing from happening. Asset inspections may cost up to around £10k per asset depending on type of asset and inspection needed. She asked the Board for their approval of Resolution I to create a costed asset inspection programme to be budgeted for going forward and she advised that £10k has been included in this year's budget. This represents a small annual budget to start assessing the condition of our assets. The Chair added that this will not include the pumping stations, but the Chief Engineer confirmed that this will include bridges, water control structures, assets through our embankments and so on. This will help us to prioritise the structures that require urgent action. Mr Miscandlon noted his surprise that there is currently no system in place to have assets inspected regularly. The Chief Engineer replied that historically we have employed a light touch with visual inspections, but that she would like to put something better in place. The Board were directed the report which contained further detail of the proposed inspection programme and approved the creation of a costed asset inspection programme to be adopted and then budgeted for going forward.

The Chief Engineer updated the Board on the progress with Bevill's Leam Pumping Station works, reporting that pumps 1 and 2 have been refurbished and pump 3 is being lifted out on the day of the meeting. The Chair advised that these works should give the pumping station a further 10-15 years of operation, during which a replacement station can be planned. Mr S Whittome welcomed this news, and Mr Latta commented on the importance that this pumping station works effectively. The Chief Engineer reported that it is intended to refurbish pump 4 next Spring and this is reflected in the budget decisions later in the meeting.

Drawing the Boards attention to Health & Safety, The Chief Executive advised the Board that it is important that the Board consider their Health & Safety responsibilities, adding that the IDB1 return now asks for Board members with eye on H&S. He added that IDBs have a H&S rep, but we have never asked MLC Board to appoint one. The MLC roles and responsibilities are different to IDBs, in that people in the office are trained but accountabilities still lie around this table.

The Chair asked the Board if any of them would like to take on the role of being the voice of H&S around table, or if the Board all take on that responsibility. Mr J Brown commented that as there were no volunteers the default is that it is a collective, which Mr Miscandlon thought that was the position it should be. Ms Morris stressed the importance of having H&S news reported to the Board. The Chief Executive asked the Board to challenge each other and added that he was pleased to see the Boards support in changing out the approach to H&S. Mr Allpress asked if H&S reports should be a higher priority in agenda. The Chief Engineer added that the upcoming ADA Good Safety Guide advises that it is good practice to have a Health, Safety and Welfare standing item in the agenda. Mr Langslow felt that H&S was primarily and executive rather than Board function. With Ms Morris suggesting that MLC follow the NFU approach that H&S is an agenda item straight after apologies, but that it is a quick and sharp item, the Chief Executive suggested a 5 minutes H&S item as point no. 3 on the agenda, reporting on live improvements or near misses. Mr Miscandlon suggested that all Board members see things in the District that will need to be brought up at the meeting, and Mr H Brown thought that some items will be captured in inspections.

The Chair then addressed the remaining resolutions.

The Chief Executive and the Chair outlined the reasoning behind the purchase of concrete blocks which can be provided at costs to landowners to provide added security to land whilst still allowing access to MLC for maintenance. This was approved by the Board.

The Chief Engineer outlined the proposals around Plant Strategy with the proposal to reduce the mowing plant 10-year replacement period. The Chair added that moving tractor replacement being based on hours and other plant on miles rather than replacement based on age is being considered. Mr R Brown reflected on observations that the mowers are very slow, which is costing the Board.

The Chief Engineer reported that a new approach to cutting is being taken, which is funding efficiencies on how we do things, such as reconsidering when we need to cut. Mr J Brown asked why tractors are purchased rather than hired. The Chief Engineer thought it was previously due to availability but could also be due to the fact we also use them for other operations. Mr Hall advised that a 4-year contract hire is comparable to purchase costs. The Chief Engineer is keen to review and will look at all options.

The Chief Engineer then outlined the proposal regarding an addition 4x4 vehicle. She explained that with an increase in staff, particularly Compliance & Enforcement officers who are out an about daily, there is a growing need for suitable vehicles to access sites across the catchment. Included in the budget is a provision of £15k for an additional vehicle with off-road capabilities. This would be an ideal opportunity for us to investigate and test the suitability of electric vehicles, and she asked the Board for their approval to progress the pilot lease of an EV instead of an outright purchase of a diesel fuelled vehicle. This will also give us the opportunity to test the potential transition to EVs in the future, contributing to our Electricity Net Zero ambitions, although this will need some further investigations. Mr Hall asked about charging capability, and the Chief Engineer advised that we need to update our charging apparatus but that when in place visitors will be able to charge EVs when visiting the office but there will be a fee. The Board agreed to the proposal.

Finally, the Board were asked to consider the sale of the dump trailer, which was agreed.

RESOLVED

That the resolutions listed in the Annual Report are supported by the Board:

The Board agree that we change our probationary period to 3-months, with the ability to extend it in exceptional circumstances by up-to an additional 2-months.

The Health & Safety expectation set out in the IDB1 form is met by the whole Board.

The Compliance & Enforcement Policy is adopted.

The Board support our continued development and publication of Standing Advice.

The Board adopt the position that only the Chief Executive, Chief Engineer and Head of Finance declarations of interest be made available and only if requested

The Commissioners to act in an advisory capacity to identify and mature future delivery plans to achieve Electricity Net Zero are Mr Latta, Mr J Brown, Mr Hall, and the Chair. The Board delegate the decision-making regarding re-investment of the Electricity Net Zero Reserve to the Executive Committee.

The Board acknowledge the approach to part-fund future capital projects, the amount to be agreed on a project-by-project basis.

The Board support the development and submissions of applications for Lowland Peat Water Schemes and other grant/funding opportunities as they arise.

The Board support the recommendation to approve the creation of a costed asset inspection plan to be adopted and then budgeted for going forward.

The Board agreed to allocate budget for the refurbishment of Pump 4 at Bevill's Leam along with gearbox and engine starting late March 2027, estimated cost £165k.

The Board support the approach to addressing access and security issues for our maintenance access to critical land and approve associated budget. An estimated cost of £3,845 for 22 blocks has been included in the estimated budget.

The Board approve the consideration of a reduced mowing fleet replacement period in the next Plant Replacement Strategy review.

The Board agree to progressing a 'pilot lease' of an EV instead of purchasing a traditional vehicle outright.

The Board approve the sale of the dump trailer.

B.3904 Finance and Governance

The Chair asked Mr Wool to take the Board through his report, commenting that the report was the fullest and most detailed report he has seen.

Mr Wool began by saying that this report follows his first full year in office, taking over from someone who had been in situ for over 20 years. He added that he is now getting to grips and is starting to evolve the reporting and thanked the Chair for his comments.

Referring to his report, Mr Wool drew the Board's attention to the fact that the financial year had led to a better conclusion than predicted, with a much bleaker picture being considered 12 months previously. He identified a number of one-off items that contributed to the favourable balance. However, this was following an overspend of £1.7m in 2024/25. Overall, the year ended in a healthier position than expected.

Mr Wool went through the summary of actuals against budget, the revenue accounts, the balance sheet – which will be simplified by the next meeting, and the navigation account which is presented in accordance with Middle Level Act 2018. He also reviewed the summary of cash balances. He advised that the outstanding drainage rates balance at 31st March was £119,974. Peterborough City Council still owe their levy of £23, but all other special levies have been paid.

Mr Wool moved to the 'looking forward' and advised that this has been challenging to compile. There has been lots of discussion, but a budget has now been reached which results in a recommended rate of 34p in the £.

Mr Wool reviewed the assumptions that had been made in order to develop the budget, all as featured in his report. He also identified where these would be funded from. He added that there had been some tidying to the asset management fund but that there had been an increase in that fund due an increase in contributions.

The Chair commented that there was a lot to consider and opened the discussion. He added that the Exec have thought long and hard about the rate and met twice before recommending 34p. They have looked at the decision MLC have made to expand the business to lever efficiency and income, by increasing capacity. The Exec felt it unfair to rate for the risk associated with this business development and organisational change. Any income would go into the reserves, and so it is felt to be fairer to fund it this way. Overall, we are hopeful for better financial outturn but without loading the rate. He asked the Board how they felt about this approach.

Mr Langslow thought it sounded like a well-managed risk, and that less than 3% increase in cost to the rate, given current inflation, is a modest figure. He agreed that we have to take the risk and take the opportunity or increase rate instead. The Chair added that it was also an intention to drive alternative funding opportunities.

Mr R Brown asked about the £120k of unpaid rates. Mr Wool advised that the figure is the total amount outstanding for all years, with £60k for the period 2025/26. Mr R Brown felt that the Board need to be sympathetic toward ratepayers now and would prefer not to raise rate the extra 0.5p.

Mr Hall voiced his surprise that he was hearing about the healthy condition of the finances and then hearing about the stresses of managing system. He congratulated the finance team and all the teams for their work and added his agreement to the proposed rate. He commented that RPI has gone up 130% since 2000, but he believed the rates have increased 209%, although Mr Wool did not agree with that assessment. The Chief Exec said the finances were not considered as healthy, but healthier than they could have been and there is a history prior to the last 5 years which needs to be taken into account alongside the degradation of asset condition. Adding that the level of financial reserves is far from healthy as outlined earlier. Mr Hall agreed that there may be more stories behind that and that there are still efficiencies we can find.

Mr Heading voiced his concern that if we don't raise the rates, we are not going to meet budgeted expenditure. The electricity rate will change in October when our current agreement ends and the war in Iran is affecting prices. If we don't increase at the rate of inflation, it would be concerning. When he was Chair, he was proud of keeping the rate the same for a number of years. He added that with hindsight this was a mistake, the rate should have increased marginally to build up funds in the reserves.

Ms Morris added that the Exec had spent 2 meetings discussing this, and that they thought it was fair to apply a minimal increase so as to avoid increasing the number of rate defaulters Mr J Brown added that if it wasn't for the war the rate could have stayed the same. Putting up 0.5p is a nod to the organisation need to go forward and bring in alternative income streams. The Exec did not want to take the risk of increasing an extra 1.5p.

Mr Latta added that everything is moving exponentially. The rate has got to go up to avoid kicking the can and then having a big jump in rate later. Mr S Whittome observed that this is the first time in 25 years we are going to generate income, and that he endorses the Exec's approach and supports the proposal. (Mr Heading left the meeting).

The Chief Executive added that the position taken to hold rate in previous decades created a cost cutting mentality that has been damaging, and that we are now turning the corner on our recovery from this. Delivery of the new St Germans pumping station fundamentally changed the operation of the organisation. Other assets are at the end of their life, and it is taking more to keep them going, and all of these things are compounding. The right approach will bear fruit in the medium term.

Mr J Brown added that the last 12 months the Board have been concerned about the financial position, so he is pleased things have improved. Mr Hall agreed that we are now in a good place, but we need a certain amount of money to run the show. We are getting better but need to develop staff to do this. The Chair added that we were facing a position where we didn't have the cashflow to get to the rating period, so we have had a big turnaround.

Mr Wool drew the Board attention to the chart in his report comparing inflation over that period and showing that rate increases are probably behind that curve.

Ms Morris asked if the Board are still paying for the new St Germans pumping station, and Mr Wool advised that just under 7p of the rate is for the loan repayments.

Mr Chair referred back to the proposal from the Exec of a rate of 34p in £, and asked for a proposer and a seconder, or alternative proposals.

Ms Morris proposed 34p, and this was seconded by Mr J Brown. This was agreed unanimously.

Mr S Whittome noted that in the past the pension fund burden was greater than shown in the reports and asked if there were any staff still on the old scheme. Mr Wool advised that 14 employees are still members of the LGPS, and all other and new staff are enrolled in the Nest scheme.

Mr Wool asked the Board for their approval of the Determination of Annual Values for Rating purposes which was given.

Mr Wool asked the Board for their Approval of payments for the year 2025/26, all of which have been reviewed and approved by Chair before paying. Mr J Brown asked if this item was still needed within the agenda, and the Chair agreed adding that all payments have already been checked. Mr J Brown thought that the item was irrelevant. Mr S Whittome thought it would be useful to highlight larger amounts. Mr Wool advised that the Storm Recovery Fund Grants have increased the number of payments made. Ms Morris thought it was useful to see the payments, and Mr Wool agreed to check to see if reviewing the payments were required as part of the Governance requirements. If this were not the case the Chair would be happy for items over £1k only be reported on.

RESOLVED

i) That the resolutions listed in the Head of Finance Report are supported by the Board.

ii) The Board considered estimates of expenditure and proposals for special levy and drainage rates in respect of the financial year 2026/2027 and were informed by the Head of Finance that under the Land Drainage Act 1991 the proportions of their net expenditure to be met be drainage rates on agricultural hereditaments and by special levy on local billing authorities would be respectively 64.69% and 35.31%.

iii) That the following recommendations be submitted to the Commissioners, viz:-

a) That the estimates be approved.

b) That a total sum of £3,507,665 be raised by drainage rates and special levy.

c) That the amounts comprised in the sum referred to in b) above be raised by drainage rates and to be met by special levy are £2,269,042 and £1,238,623 respectively.

d) That a rate of 34.0p in the £ be recommended to the Commissioners and assessed on Agricultural hereditaments in the District.

e) That Special levies totalling £1,238,623 be made and issued as follows for the purpose of meeting such expenditure if the rate was approved, viz:-

£685,931 to Fenland District Council

£277,816 to Huntingdon District Council

£274,853 to the Borough Council of Kings Lynn and West Norfolk

£24 to Peterborough City Council

B.3905 Any Other Business

Mr J Brown said that he had seen in the ADA gazette that grants were available for turbines. The Chief Executive added that planning permission requirements are changing which it is hoped will make it easier to gain permission to install wind turbines. We are watching the position alongside our ADA colleagues.

B.3906 Annual Inspection and Date of Next Meeting

The Chair advised that the Exec were aiming for an inspection on 24th June 2026 commencing with an Accounts Approval meeting which will be followed by an inspection of the Depot, St Germans and Salters Lode.

RESOLVED

That an inspection and Middle Level Board Accounts Approval meeting will be held on 24th June 2026.

That the next full Board and Commissioners meetings will be held on Thursday 12th November 2026.

With nothing further raised, the Chair closed the meeting at 12.20pm.

Proudly managing water levels in the Fens since 1862

Head of Finance Report for the Middle Level Board and Middle Level Commissioners November 2026

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Appendix:
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Meeting:	MIDDLE LEVEL COMMISSIONERS	Subject:	FINANCE AND GOVERNANCE
Date:	Thursday 12th November 2026	Officer Responsible:	Andrew Wool

RECOMMENDATIONS

The Board is asked to:

A. Consider the Finance Officer's Summary
B. Note the Budgeting Review within Appendix 1.
C. Review and approve Determination of Land for rating purposes and Rate arrears
D. Note the continued appointment of Whitings LLP as Internal Auditor and consider the Internal Auditors Report for 2025/2026 (Appendix 3)
E. The Board are asked to consider the independence of Whitings LLP in its role as Internal Auditors.
F. 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.
G. Consider any Litigation, Liabilities or commitments, events or transactions occurring during or after the year-end that have a financial impact on the Board.
H. Review the effectiveness of existing Internal controls and identify any new or strengthened Internal Controls that they may require.
I. Note the system of financial Internal Controls that are in place and consider whether additional controls are required within the running and decision making of the Board.
J. Exercise of Public Rights
K. Chairmans Report - The Commissioners are asked to note that the Chairman's Report is now available on our website (link) and unless there are any objections a copy will be sent to Cambridgeshire Libraries to be publicly available & to the Chairman of the Boards within the Middle Level.
L. Approve Payments – Appendix 6

Finance Officer's review and key messages

The current forecast for income/expenditure to 31st March 2027 shows that expenditure could be slightly higher (0.9%) than the budget against which rates were set. Appendix 5.

However, members are advised that these figures are estimating pumping costs to be in-line with the budget proposal against which the rates have been set and should therefore also consider the significant financial implications major storm events can have on the MLC budget.

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 attached (Appendix 1).

1.2 The Board to consider the comments of the auditors on the Annual return for the year ended 31st March 2026. (Appendix 1).

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).

1.4 The Board are asked to consider the independence of Whitings LLP in its role as Internal Auditors.

1.5 The Board is asked to consider and act on the advice of the Internal Auditor within its decision making. (Enclosure 2)

1.6 The latest report of the Internal Auditor is available for consideration (Enclosure 2)

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 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.

2.3 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.

2.4 If the Member also has a lead role for the Board (e.g. Chairman/Vice Chairman) 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 and approve their Risk Management Strategy. (Appendix 3)

4. IDB1 (Annual Report to Defra)

4.1 The annual reporting form to Defra (form IDB1) as previously reported was updated with amendments for further information required. These reports are copied to the Environment Agency and to the relevant District Councils. As a result, the deadline for the IDB1 for the year Ended 31st March 2025 was extended to 31st March 2026. The IDB1 for the year ended 31st March 2026 was submitted in accordance with the deadline, and a copy 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. Budget Monitoring – Reporting Date: September 2026

The current reporting structure is based on a comparison of actual expenditure to the rate budget approved by the Board at the April 2026 Board meeting. The budget was broken down and analysed by month, and actual expenditure is compared against this. The budget estimates and timing for expenditure can potentially vary significantly from year to year depending on weather patterns. The month end report summaries of actual expenditure are produced as close to the month end as possible, as a result it's not always possible to capture all expenditure withing the reporting period and therefore these shorter reporting periods could show significant variances compared to the budget. On a quarterly basis a more detail summary report is produced and reviewed by the Executive committee.

The following notes highlight variances/departures from the budget.

Administration Costs

The six months ending 30th September 2026 are lower than that of the budget set. The main reason for the favourable variance is savings in salary costs. The budget included the provision for a part-time finance officer to start in June and two planning and consenting officers to start in July. It was decided to put the finance officer position on hold and review the requirements of the role in more detail. There has been a delay in recruiting the planning and consenting officers, however an offer has now been made for one new full-time position and at the time of writing interviews have been arranged for the other vacancy. The Budget also included the provision for these roles to be self-funding from the organisation's overall recharge approach three months after appointment. Therefore, there is a risk that expected income these positions were budgeted to generate may not materialise in this financial year.

Overall other expenditure is in line with budget.

The forecast for the full year has been adjusted to reflect the revised headcount.

St Germans Pumping Station

The six months ending 30th September 2026 are slightly higher (2.1%) than the budget set. The main reason for the adverse variance is higher Insurance costs than originally budgeted due to the increased pumping station valuation. Actual Electricity Costs are lower than that of the budget set due to the long hot dry summer. However, it is prudent to provide to the budget due to the unpredictable weather and a potential wet autumn/winter. The budgeted electricity costs from October 2026 included a 10% uplift on the original standing charges and unit prices. The prices fixed for the 6 months ending March 2027 have actual increased by approximately 7.5% so depending on the volume of pumping required there is a potential saving.

It is not currently anticipated that there will be any other major variances to the remainder of the budget allocations, and the out-turn figures reflect this position.

Overall, the full year forecast is slightly adverse to the budget set.

Bevills Leam Pumping Station

The six months ending 30th September 2026 are significantly higher (25.1%) than the budget set. The main reason for the adverse variance is due to the replacement of the Radiator on Pump 5 following its breakdown. In addition, costs have been incurred in preparation for the removal of pump 4 in the spring. Actual Electricity Costs are lower than that of the budget set due to the long hot dry summer. However, it is prudent to provide to the budget due to the unpredictable weather and a potential wet autumn/winter. The budgeted electricity costs from October 2026 included a 10% uplift on the original standing charges and unit prices. The prices fixed for the 6 months ending March 2027 have actual increased by approximately 7.5% so depending on the volume of pumping required there is a potential saving.
It is not currently anticipated that there will be any other major variances to the remainder of the budget allocations, and the out-turn figures reflect this position.

Structures

The six months ending 30th September 2026 are slightly higher than the budget set. The main reason for the adverse variance is due to the temporary fix to the controls at Salters Lode Lock.

Property

The six months ending 30th September 2026 are slightly lower than the budget set. The main reason for the favourable variance is due to items previously expensed in the prior year classified now as fixed assets.

Banks and Channels

The six months ending 30th September 2026 are in line with the budget set.

Ecology

The six months ending 30th September 2026 are in line with the budget set.
The forecast for the full year is likely to be less than the budget set as a result in the delay the replacement of assistant ecologist.

Navigation

The six months ending 30th September 2026 are in line with the budget set.

Highland Water

The final Highland Water claim was lower than that estimated at the time of the budget. This was successfully submitted.
Payment of the submitted highland water claims have been received in full. The forecast has been completed using the submitted claims.

Improvements

At the time of the budget several projects were approved.
The budget for the replacement Controls at Salters Lode Lock was initially estimated to be £30,000. The current estimated revised cost to replace the Controls is now £56,125. See Annual Report.
The budget approved for the Yaxley Overspill Footbridge was £15,000. Unbudgeted additional costs due to Public Rights of Way compliance issues and an increase in material costs have now resulted in a cost of £23,457.
The Budget approved for the inspection of Ashline Lock was £75,000. The full cost for the inspection is now £90,000.

The budget approved for the structural works for the Twenty-Foot bank at the Bathing Sheds site was £50,000. Actual costs were lower than the budget at £43,924.
The budget approved in respect of conversation of part of the depot for Office use was £75,000. Following the submission of plans, building control have refused approval for the works. It has now been decided to cease with this project and utilise the existing office space. See Annual Report.
Other projects have yet to start and likely to be in line with the budget set.

Plant/Vehicles

The current structure/policy for plant/vehicle replacements is for purchases to be posted to the balance sheet and depreciated annually through the revenue account. This annual depreciation charge needs to be recognised through the revenue account and therefore the rate budget. When this policy was started these charges were to be covered through the plant operations account and surpluses from the works administration account. Current plant replacements have now given depreciation for the current financial year of £226,987 which gives a deficit of the account. The current policy does mean, that although purchases will be funded through subsequent year's accounts over their useful working life, notice should be taken of the plant replacement strategy for the likely annual cash requirement to fund replacements and the impact this will have on future years rates.

The six months ending 30th September 2026 is adverse to the budget set because of unutilised staff costs due to sickness and cost of repairs following the tractor fire. See Annual Report.

Plant Replacements

During the reporting period a new spider lift was purchased at a cost of £63,342. In addition, two trucks have been purchased, one as a replacement for the fitter and one for the enforcement officers.

Cash Balances at 30-09-2026

	£
Accountants Account	506,665.48
Business Premium Account - 1	2,740,869.52
Business Premium Account - 2	2,720,942.96
Current Account (2)	15,000.00
Petty Cash	174.51
Per Nominal Ledger	5,983,652.47

Rates and Special Levies

Rate set – 34.00p

Agricultural Drainage Rates 2026/2027

Drainage rates raised	£2,269,041	
Balance outstanding @ 23/10/26		£1,101,467

Special Levies issued 2026/2027

	Raised	Balance outstanding
	£	£
Fenland District Council	685,931	342,966
Huntingdonshire District Council	277,816	-
Borough Council of Kings Lynn & West Norfolk	274,853	137,427
Peterborough City Council	24	-
	1,238,624	480,393

Second instalment of special levies are normally made early November

Summary of Reserves

	As of 31st March 2026,	Net Increase/(Decrease)	As of 30/09/2026
Cardea Management Fund – Commuted Sum	772,900	5,044	777,944
Navigation Facilities Fund	222,618	42,255	264,873
Asset Management Fund	856,451	437,156	1,293,607
Property Fund	182,116	1,188	183,304
Communications and Engagement Fund	9,407	61	9,468
Net Zero Fund *	27,691	(317)	27,374

* No adjustment made in respect of savings from Solar Use. Full year to be updated in the final years account.

7. Determination of land for rating purposes and rate arrears – Appendix 4

Annual Internal Audit Report 2025/26

MIDDLE LEVEL COMMISSIONERS

https://middlelevel.gov.uk/middle-level-commissioners-2/ ENTER WEBPAGE ADDRESS

During the financial year ended 31 March 2026, 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 2025/26 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. Cash payments were properly supported by receipts, all 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 2024/25, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2024/25 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 2025/26 AGAR period, were public rights in relation to the 2024-25 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 2024/25 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		

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

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: 12/09/2025 22/01/2026 29/06/2026

Name of person who carried out the internal audit: ENTER WITTINGS LLP INTERNAL AUDITOR

Signature of person who carried out the internal audit: E. BEECH – WITTINGS LLP

Date: 29/06/2026

*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 2025/26

We acknowledge as the members of:

MIDDLE LEVEL COMMISSIONERS

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:

24/06/2026

and recorded as minute reference:

MINUTE B: 3907 REF

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

Chair [signature] SIGNED

Clerk [signature] SIGNED

https://middlelevel.gov.uk/middle-level-commissioners-2/ WEBPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

MIDDLE LEVEL COMMISSIONERS

	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	5,048,299	3,869,261	*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	3,399,512	3,456,533	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	9,581,177	10,783,987	*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	2,180,377	2,597,724	*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	688,242	688,242	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	11,291,108	9,592,598	*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	3,869,261	5,231,217	*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	5,663,641	7,017,566	*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	49,559,897	52,009,122	*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	6,699,063	6,321,978	*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.

Date 23/06/2026

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

24/06/2026

as recorded in minute reference:

B.3908

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

Section 3 – External Auditor's Report and Certificate 2025/26

In respect of **Middle Level Commissioners – DB0055**

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 2026; 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 2025/26

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:

The smaller authority has not been able to provide evidence of the consideration of the independence of the internal auditor upon appointment and in the year under review. In accordance with the Practitioner's Guide Paragraph 4.11 it is considered best practice to review the independence of the internal auditor on an annual basis.

3 External auditor certificate 2025/26

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 2026.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

Date 21/09/2026

Middle Level Commissioners

Notice of conclusion of the audit

Annual Governance & Accountability Return for the year ended 31st March 2026

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 Middle Level Commissioners for the year ended 31st March 2026 has been completed and the accounts 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 Middle Level Commissioners

The Clerk
Middle Level Commissioners
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 Commissioners

Date of Announcement: 28th September 2026

middle level commissioners

Governance

Risk Management Strategy 2024 - 2027

This document replaces the Commissioners' 2020 risk management documentation and outlines how the Board, sub-Committees, Members and officers/employees govern the Commissioner's risks.

Risk Management Principles

The five key principles from the UK Government's 'Orange Book' shall be used in a proportionate manner, recognising Internal Drainage Boards as small public authorities with limited resources.

A. Risk management shall be an essential part of governance and leadership, and fundamental to how the organisation is directed, managed and controlled at all levels.
B. Risk management shall be an integral part of all organisational activities to support decision-making in achieving objectives.
C. Risk management shall be collaborative and informed by the best available information and expertise.
D. Risk management processes shall be structured.
E. Risk management shall be continually improved through learning and experience.

Risk Definition

A risk is the threat that an event or action will adversely affect the Commissioners' ability to achieve their statutory responsibilities; remain viable and sustainable; deliver any wider objectives and; manage their reputation.

Risk is a function of the likelihood or probability of the event occurring versus the impact. A risk that materialises is no longer a risk, it is an issue.

Risk Categorisation

The MLC Board and its sub-Committees will consider corporate, tactical risks and strategic risks that are within its control and/or influence to address.

Tactical risks will tend to be short term time horizon risks that are specific to the Commissioners and within their control to address (i.e. it has the capacity, capability, finance, information, technology and responsibility).

Strategic risks will tend to be more generic to the IDB sector, local IDB community or catchment/landscape scale, and potentially longer term in their time horizon. These are less likely to be within the Commissioners' control to mitigate but will be within collective influence by IDBs working together with other relevant authorities and through the Association of Drainage Authorities (ADA).

Risk (and Issue) Management Choices

The following four standard categories of risk response will be considered:

Terminate (heaviest strategy) - the risk will not be allowed to occur.
Treat - the risk may occur, but its impact or likelihood will be lessened through mitigating actions.
Transfer - the ownership of the risk will be formally moved to someone else not currently the risk. manager. *The new owner may decide to terminate, treat or tolerate the risk.*
Tolerate (Lightest strategy) - the risk will be allowed to occur with little to no mitigating action.

Risk Management Approach

These are the actions and approaches the Commissioners will take to managing its risks through the period 2024-2027.

a) Receive papers and reports from MLC staff covering the topics Governance, Constitution & Membership, Finance, Environmental, Chief Exec's report, Chief Engineer's report (inc Operations, Capital Works and M&E) helping the MLC Board, Executive Committee or other governance sub-committees identify and make choices around management of corporate, tactical and strategic risks.
b) Recognising that the Commissioners have risks that are under the control of IDBs within their district, support the development and adoption of Key Health Indicators (KHIs) and Comparison Metrics across the portfolio of IDBs administered by MLC staff. This includes the adoption of KHIs by the Commissioners themselves.
c) The Chairman & Vice Chairman will actively engage with the MLC & IDB Chairs community and MLC Senior Officers to identify and mitigate generic tactical and strategic risks that impact the Middle Level catchment, the Fens and IDB sector.
d) Empower and recognise that the MLC Senior Officers and staff engage in wider relationships, partnerships and strategic projects on their behalf to help identify and mitigate generic tactical and strategic risks. This includes Fens 2100+ and the Fens Reservoir programmes.
e) Start to use language and terminology from this strategy at governance meetings within their consideration of risks.
f) Adopt formal project risk management as part of any capital works projects led by MLC staff on behalf of the Commissioners.
g) Keep under review the need, benefit and cost of developing a formal risk assessment, risk register and risk response plan. It is currently not considered a proportionate approach.

Strategy published: February 2024

Middle Level Commissioners Determination of Annual Values for Rating purposes November 2026

	2027-2028	Transfer value to Special Levy - £1,325.282 per	Area (Hectares)	Agricultural Land	Special Levies Fenland	Hunts.	BKL&WN	P/Boro. City	TOTAL	Rate W/Offs	
		Opening Values (£)	43879.336	**6,673,649**	**2,017,443**	**817,107**	**808,390**	**70**	**10,316,659**		
		Opening %		64.69%	19.56%	7.92%	7.84%	0.00%	100.00%		
	Location	Reason for change.									
March									0		
									0		
									0		
									0		
									0		
									0		
									0		
									0		
Ramsey									0		
									0		
	Letall Farm, Herne Road, Ramsey Heights	Change to domestic dwelling	1.318	-202		1,747			1,545	£203.01	Apr-24
									0		
	Beezling Fen Drove	Change to domestic dwelling	0.670	-109		888			779	£109.55	Apr-24
									0		
	Ramsey Mere	Change to domestic dwelling and extended garden	1.121	-168		1,486			1,318	£56.28	Apr-24
									0		
									0		
									0		
									0		
									0		
Upwell									0		
									0		
	Town Street Upwell	Change of use to housing development/shop and outbuildings	0.768	-123			1,018		895	£81.79	Apr-24
									0		
									0		
									0		
Whittlesey									0		
									0		
									0		
									0		
									0		
									0		
C.C.C.									0		
									0		
									0		
									0		
									0		
									0		
		Total determinations		-602	0	4,121	1,018	0	4,537		
		Closing Values (£)	43879.336	**6,673,047**	**2,017,443**	**821,228**	**809,408**	**70**	**10,321,196**		
		Closing %		64.65%	19.55%	7.96%	7.84%	0.00%	100.00%		

March	Slamp Land
Upwell	Land at Salters Lode Riverbank at Pingle Road
Ramsey	
Whittlesey	Rental land - Slubbing waste -

£450.63

Middle Level Commissioners

Budget monitoring -2026/2027
Summary

Detail	Quarter 1 April - June			Quarter 2 July - September			Quarter 3 October - December			Quarter 4 January - March			Year Forecast to 31.03.2027			
	Budget	Out-turn	Variance	Budget	Out-turn	Variance	Budget	Out-turn	Variance	Budget	Forecast	Variance	Budget	Forecast	Variance	Variance
	£	£	%	£	£	%	£	£	%	£	£	%	£	£	£	%
Administration	534,177	505,592	(5.4)%	320,805	282,388	(12.0)%	470,636	494,388	5.0%	240,487	261,155	8.6%	1,566,104	1,543,523	(22,582)	(1.4)%
Works																
St Germans	137,894	134,802	(2.2)%	106,289	111,722	5.1%	203,919	209,544	2.8%	191,262	196,887	2.9%	639,365	652,955	13,590	2.1%
Bevills Leam	36,655	46,752	27.5%	31,705	80,865	155.1%	75,605	75,605	0.0%	91,835	91,835	0.0%	235,800	295,057	59,257	25.1%
Structures	30,335	44,282	46.0%	32,845	27,934	(15.0)%	23,406	23,406	0.0%	22,594	22,594	(0.0)%	109,180	118,216	9,035	8.3%
Property	32,132	12,496	(61.1)%	22,413	23,031	2.8%	16,082	16,082	0.0%	10,625	10,625	(0.0)%	81,250	62,233	(19,017)	(23.4)%
Banks & Channels	187,003	204,787	9.5%	193,446	176,141	(8.9)%	234,230	234,230	(0.0)%	124,176	124,176	(0.0)%	738,854	739,333	479	0.1%
Environmental Risk Management - (Conservation)	34,699	34,561	(0.4)%	34,124	31,456	(7.8)%	42,299	31,808	(24.8)%	11,504	11,504	0.0%	122,626	109,329	(13,298)	(10.8)%
Navigation	(73,108)	(73,234)	0.2%	(9,183)	(15,442)	68.2%	(5,746)	(5,746)	0.0%	(386)	(386)	0.0%	(88,422)	(94,807)	(6,385)	7.2%
Highland Water	-	-		(505,797)	(496,818)	(1.8)%	-	-		-	-		(505,797)	(496,818)	8,979	(1.8)%
Improvements	5,300	20,463	286.1%	67,000	46,036	(31.3)%	257,700	257,700	0.0%	272,500	272,500	0.0%	602,500	596,698	(5,802)	(1.0)%
Plant/Vehicles	20,702	47,247	128.2%	22,817	19,497	(14.5)%	7,926	(5,159)	(165.1)%	52,229	39,145	(25.1)%	103,674	100,730	(2,944)	(2.8)%
E A Precept	2,192	2,192	0.0%	-	-		17,044	17,044	0.0%	-	-		19,235	19,235	-	0.0%
	947,980	979,938	3.4%	316,464	286,810	(9.4)%	1,343,102	1,348,902	0.4%	1,016,825	1,030,034	1.3%	3,624,371	3,645,685	21,314	(99.4)%
Income - rents etc	(28,191)	(23,771)	(15.7)%	(17,370)	(14,407)	(17.1)%	(18,001)	(18,001)	0.0%	(17,925)	(17,925)	0.0%	(81,487)	(74,104)	7,384	(9.1)%
Loan Funded Improvement Works	-	-		-	-		-	-		-	-		-	-	-	
Funded through General Fund	(2,500)	(1,632)	(34.7)%	(50,000)	(45,115)	(9.8)%	(167,500)	(167,500)	0.0%	(159,110)	(159,110)	0.0%	(379,110)	(373,357)	5,753	(101.5)%
	917,289	954,535	4.1%	249,094	227,288	(8.8)%	1,157,601	1,163,401	0.5%	839,790	852,999	1.6%	3,163,773	3,198,224	34,451	(98.9)%
Loan Repayments																
St Germans	-	-		344,121	344,121	0.0%	-	-		344,121	344,121	0.0%	688,242	688,242	-	0.0%
Improvement Works	-	-		-	-		-	-		0	-		-	-	-	
	917,289	954,535	4.1%	593,214	571,409	(3.7)%	1,157,601	1,163,401	0.5%	1,183,911	1,197,120	1.1%	3,852,015	3,886,465	34,451	(99.1)%
Approved use of balances	665	(15,400)	(2415.7)%	(5,865)	7,919	(235.0)%	(69,885)	(69,885)	0.0%	(269,265)	(269,265)	0.0%	(344,350)	(346,630)	(2,280)	0.7%
	917,954	939,135	2.3%	587,349	579,328	(1.4)%	1,087,716	1,093,516	0.5%	914,646	927,855	1.4%	3,507,665	3,539,835	32,170	0.9%

Rates raised 2026/2027		
Agriculture - 34.00p		2,269,041
Special Levy		
B.C.K.L. & W. N.	274,853	
HDC	277,816	
FDC	685,931	
PCC	24	1,238,624
		3,507,665

MIDDLE LEVEL COMMISSIONERS

Payment s- April 2026 to September 2026

ABB Ltd	13,931.33	
AIM Electrical Services Ltd	1,146.54	
Allertons	191.36	
Antifriction Components Ltd	105.74	
Beebys Ltd	1,502.94	
B J Plant Hire Ltd	746,891.52	IDB Resilience Works Culvert & Mobile Pumps @ Needham & Laddus, Benwick, Ramsey First, Warboys, Somersham & Pidley, March Sixth, Curf & Wimblington, Cable Works @ St Germans(& New Buliding @ Bevills PS (Tranche 2B), Spreading Weedscreen Arisings @ Bevills PS & Removal of Burnt Car @ Great Raveley Drain
L R Boon & Sons Ltd	112.68	
C Brewer & Sons Ltd	118.85	
Ben Burgess Coates	660.92	
Burley Fluid & Air	615.46	
B A Bush & Son Ltd	37.85	
Carlton Controls Ltd	14,528.64	
Cope Safety Management ltd	1,166.00	
Franklin Industrial Supplies Ltd	70.69	
Grafton Projects Ltd	529.68	
HGV Direct Ltd	213.11	
Hayley Group Ltd	380.16	
H L Hutchinson Ltd	218.88	
Huws Gray Ltd	428.76	
A T Johnson	31.61	
King's Lynn IDB	145.56	
Lawn Boy Farm Services	236.58	
Liquitherm Technologies Group Ltd	483.00	
Lyreco Uk Ltd	140.75	
M.A.C.S.	1,233.77	
Malary Ltd	420.00	
March Electrical Supplies Ltd	15.34	
Officeflow Ltd	518.76	
Peterborough PartsPlus	157.98	
P H Door Services	824.40	
Portable Space Ltd	5,276.40	
Power Different Ltd	4,846.08	
Pro-Purus Ltd	118.50	
E Rand & Sons Ltd	11,978.40	
Riverside Automation Ltd	3,153.60	
RS Components Ltd	1,452.33	
Rutterford Construction Ltd	255.00	
RYR Community Consultants Ltd	1,443.24	
Streamline IT Solutions Ltd	1,831.20	
Switch	906.00	
The Wildlife Trust BCN	750.00	
Technology Services Group Ltd	130.68	
Thurlow Nunn Standen Ltd	36.10	
V & J Knitwear Ltd	1,405.37	

Welding Centre Ltd	97.02	
Witham Oil & paint (Soham) Ltd	521.20	
Wrights Tools Ltd	368.62	
British Gas Business	296.04	
NEST	16,635.77	
AINA Recoverable	260.30	
CCC Pensions Income	15,274.94	
Unison	22.50	
HMRC Tax & NI	56,368.21	PAYE/NI
Staff Reimbursement	29.99	
British Gas Business	31.09	
CMS Electrical Services	204.00	
Carlile's Nursery & Grds Maintenance	2,260.00	
FMS Engineering Ltd	3,288.00	
Fensecure Ltd	73,533.54	Fencing- St German's Front Fence and Perimeter (Final Payment) & Solar Panels,
Unum	6,355.30	
Andrews & Arnold	2.83	
Barclaycard	83.28	
Clean & Clear	1,250.00	
CTS Security Ltd	119.56	
J Brown	1,042.89	
Allstar	2,642.72	
Barclaycard	7,196.29	
Prudential AVC	2,320.00	
Fenland District Council	4,949.00	
Mason's Agriforestry Contracting	720.00	
645 Services Ltd	11,224.08	
Carlile's Nursery & Grds Maintenance	300.00	
Stamps Direct Ltd	13.58	
Towergate Insurance	336,600.67	Insurance Premiums Renewal
Month 1 - Salaries	93,319.61	
Month 1 - Wages	32,401.25	
DVLA	360.00	
Bottomline	55.56	
Pitney Bowes Ltd	403.23	
Brittons	96.00	
Royal Mail	80.00	
EE Ltd	1,102.12	
CTS Security Ltd	187.15	
R J Dale	930.00	
Carlton Controls Ltd	17,394.72	
Staff Reimbursement	40.00	
L&B Ventoillation Supplies Ltd	245.42	
British Gas Business	22.09	
British Gas Business	28.22	
Staff Reimbursement	33.00	
British Gas Business	9,943.83	
British Gas Business	67.46	
British Gas Business	2,141.07	
British Gas Business	229.04	
British Gas Business	10,505.07	

British Gas Business	85.64	
Mrs K Adams	65.30	
Mr S Granville	115.00	
Phoenix People Consulting Ltd	275.00	
Everywhen	16,170.00	
AF Group Ltd	6.54	
British Gas Business	120.26	
Biffa Waste Services Ltd	726.70	
British Gas Business	25,601.19	
HM Land Registry	28.00	
Allstar	2,585.18	
TML	70.45	
Allertons	292.67	
Aquiko Ltd	1,354.08	
AW Safety Management Ltd	1,166.00	
3B Design & Print Ltd	421.20	
Beebys Ltd	756.92	
L Bennett & Son Ltd	172.94	
B J Plant Hire Ltd	103,183.97	IDB Resilience Works Culvert & Mobile Pumps @ March West & White Fen StaffURTHS PS, Nightlayers PS, Ramsey First PS , Warboys Somersham & Pidley Westmoor PS, Remedial Works @ St Germans PS, Bevills Leam PS Rainfall Event Management (Tranche 2B Works), Levelling Bank along Old Nene & Silt Works on Main Drain (MLCRMS Works)
Ben Burgess Coates	472.39	
B A Bush & Son Ltd	2,263.20	
Button Engineering Ltd	1,336.80	
Cooks Blinds and Shutters Ltd	9,042.00	
Coulstock & Place Engineering Co Ltd	57,331.57	Bevills PS Pump 2 Repair
CTS Security Ltd	504.00	
D&J Transport Ltd	486.50	
Grafton Projects Ltd	641.41	
T C Harrison Ford	477.89	
Haskoning Uk Ltd	9,658.50	
Hayley Group Ltd	4,925.36	
HGV Direct Ltd	155.27	
Kew Grasscare	648.00	
MA Marketing and Consultancy Ltd	7,080.00	
March Electrical Supplies Ltd	919.87	
Newsquest Media Group	321.10	
N L Hydraulics	709.85	
Ocean Safety Ltd	181.32	
Officeflow Ltd	523.04	
Peleman Industries Ltd	434.22	
Penny Farthing Garage	58.60	
Pro-Purus Ltd	126.34	
David J Richards	158.04	
RS Components Ltd	1,252.87	
RYR Community Consultants Ltd	1,201.34	
Streamline IT Solutions Ltd	1,971.22	
Thurlow Nunn Standen Ltd	937.20	
V & J Knitwear Ltd	782.34	
Witham Oil & paint (Soham) Ltd	1,888.39	

Wrights Tools Ltd	875.97	
Yarmouth Steel Services (Barrett Steel Ltd)	669.00	
HMRC Tax & NI	58,461.36	PAYE/NI
Carlile's Nursery & Grds Maint	4,330.00	
Power Different Ltd	28,074.09	
E Rand & Sons Ltd	59,234.40	Supply/Install Bulk Fuel Tank @ Bevills Leam PS (Tranche 2b)
British Telecom	1,649.47	
NEST	17,535.67	
HMRC VAT	148,011.32	HMRC Vat Payment
J Bates & Sons Ltd	1,050.00	
Beebys Ltd	1,593.12	
CTS Security Ltd	15,944.91	
Intacept Management Ltd	352.08	
Morton & Hall Consulting Ltd	3,120.00	
Environment Agency	11,711.55	
Environment Agency	4,577.45	
CCC Pensions Income	14,018.45	
Unison	22.50	
Pitney Bowes	402.87	
Corporate Finance	712.62	
Buddson Ltd T/A Lifebuoys Direct	408.59	
Barclaycard	138.82	
Andrews & Arnold	2.59	
Phoenix People Consulting Ltd	600.00	
Barclaycard	5,839.25	
Fenland District Council	4,949.00	
Prudential AVC	2,320.00	
Allstar	2,533.97	
Anglian Water - Wave	911.77	
Brittons	468.00	
Brittons	160.00	
CNC (South Norfolk Council)	220.80	
Month 2 - Salaries	94,297.23	
Month 2 - Wages	36,423.65	
British Gas Business	59.93	
Uk Training (Worldwide)Ltd	789.60	
NFU Energy	12,000.00	
British Engineering Services Asset Reliability ltd	942.81	
Carlile's Nursery & Grds Maintenance	300.00	
C & G Coach Services Ltd	425.00	
Staff Reimbursement	31.03	
Bottomline	63.24	
Royal Mail	97.33	
EE Ltd	1,089.55	
Amphibion (Miss E Ryder)	2,812.50	
Carlile's Nursery & Grds Maint	2,095.00	
Catering Supply	342.00	
Gradeas Consulting Ltd	999.60	
Iliffe Media Publishing Ltd	228.10	
B W Mack (Machinery) Ltd	1,042.82	
Mason's Agriforestry Contracting	720.00	

Start Traffic Ltd	3,048.31	
Environment Agency	1,095.76	
Cyclescheme Ltd	3,030.00	
British Gas Business	65.59	
British Gas Business	66.42	
British Gas Business	407.98	
British Gas Business	1,432.76	
British Gas Business	4,811.36	
British Gas Business	15,985.42	
AF Group Ltd	7.03	
Biffa Waste Services Ltd	1,442.62	
Staff Reimbursement	44.55	
Phoenix People Consulting Ltd	275.00	
Allstar	3,157.19	
TML	70.45	
Pitney Bowes	402.87	
3B Design & Print Ltd	318.00	
Allertons	446.69	
Aquiko Ltd	76.38	
AW Safety Management Ltd	1,166.00	
J Bates & Sons	1,050.00	
L Bennett & Son Ltd	41.21	
Civil Safety Training & Rescue Ltd	2,716.80	
Coulstock & Place Engineering co Ltd	57,889.54	Remove, Repair & Refit Bevills Leam Pump No 3
Hugh Crane Cleaning Equipment Ltd	168.70	
Curf & Wimblington IDB	6,093.00	
Dexion Storage Centre Anglia Ltd	4,308.00	
D&J Transport Ltd	568.80	
Fishers of March Ltd	20.00	
Fleet Timber Supplies Ltd	111.82	
Franklin Industrial Supplies Ltd	122.38	
Grafton Projects Ltd	275.27	
HGV Direct Ltd	927.53	
T C Harrison Ford	734.67	
Hayley Group Ltd	245.56	
Huws Gray Ltd	383.09	
Ireland's Farm Machinery Ltd	60.76	
B W Mack (Machinery) Ltd	120.00	
March Electrical Supplies Ltd	74.50	
Mastenbroek Environmental Ltd	5,765.21	
M&H Ecology Ltd	350.40	
Norcam Hydraulic Services Ltd	174.17	
Ocean Safety Ltd	829.63	
Officeflow Ltd	429.44	
Ogden Motor Engineers Ltd	99.00	
Power Different Ltd	1,621.54	
Rutterford Construction Ltd	204.00	
RYR Community Consultants Ltd	899.46	
Safety 360 Uk Ltd	1,470.00	
Streamline IT Solutions Ltd	1,820.04	
The Wildlife Trust BCN	4,914.00	

T M C Lifting & Engineering Supplies	1,206.00	
Technology Services Group Ltd	37.32	
V & J Knitwear Ltd	383.76	
Watersafe Uk Ltd	2,688.00	
Watson Fuels (WFL Uk Ltd)	12,073.21	
Whiting LLP	22,200.00	
Wrights Tools Ltd	387.59	
British Telecom	235.10	
British Telecom	2,324.58	
NFU	324.00	
NEST	18,241.08	
British Gas Business	2,120.89	
CCC Pensions Income	14,099.54	
Unison	22.50	
British Gas Business	47.71	
British Gas Business	40.91	
Andrews & Arnold	2.69	
Fenland District Council	4,949.00	
HMRC Tax & NI	60,818.36	PAYE/NI
ABB Ltd	2,927.70	
Amphibion (E Ryder)	2,269.58	
Anglian Water - Wave	40.49	
R J Dale	938.40	
Fenland District Council	65.30	
Gaswise Services Ltd	458.00	
Staff Reimbursement	10.00	
CTS Security Ltd	13,616.93	
BES Group	68.71	
Marshall Motor Group ltd Ford	46,947.38	
Pitney Bowes	400.00	
Barclaycard	65.60	
DVLA	360.00	
JCR Farmimg & Contracting	622.51	
Brittons	96.00	
Barclaycard	7,191.14	
Allstar	2,226.53	
Prudential AVC	2,320.00	
645 Services Ltd	7,169.59	
CTS Security Ltd	7,951.20	
Inter-Lec_Ltd	6,393.60	
Sumcor Ltd TA Spreadsheet Solutions	150.00	
Month 3 - Salaries	93,206.95	
Month 3 - Wages	35,529.63	
British Gas Business	184.57	
Carlile's Nursery & Grds Maint	2,535.00	
John Kemp Ltd	25,560.00	
Amphibion (E Ryder)	2,782.08	
EE Ltd	1,089.37	
Anglian Water - Wave	156.21	
Anglian Water - Wave	195.63	
Gradeas Consulting Ltd	816.00	

OBN*CS Gateway PAR	12.00
Royal Mail	1,530.00
Royal Mail	80.00
ABB Ltd	2,927.70
Ben Burgess Coates	115.80
Mason's Agriforestry Contracting	720.00
British Gas Business	37.65
Bottomline	60.55
British Gas Business	67.33
British Gas Business	117.94
Biffa Waste Services	847.45
British Gas Business	1,269.20
British Gas Business	4,367.07
British Gas Business	15,122.41
HM Land Registry	7.00
Phoenix People Consulting Ltd	275.00
BOC	3,933.72
AF Group Ltd	875.57
Allstar	3,439.67
HM Land Registry	7.00
TML	70.45
Bosman	11,874.40
Same Day Bank Charges	21.00
Staff Reimbursement	46.72
Staff Reimbursement	42.90
J Bates & Sons	1,050.00
Beebys Limited	1,405.69
A Burrows	162.75
CMS Electrical Services	540.00
Carlile's Nursery & Grds Maint	4,330.00
R J Dale	897.60
Fenland District Council	79.75
Simmons Autos Ltd	1,650.00
Sumcor Ltd TA Spreadsheet Solutions	800.00
BASIS Registration	177.60
Brittons	95.00
Brittons	1,062.00
Safetec Direct Ltd	427.02
3B Design & Print Ltd	114.00
Allertons	147.34
Antifriction Components Ltd	834.12
AW Safety Management Ltd	1,166.00
L Bennett & Son Ltd	412.26
B J plant Hire ltd	22,574.88
Ben Burgess Coates	25.91
Button Engineering Ltd	7,888.80
Chainsaw Training UK Ltd	1,929.60
Datashredders Ltd	224.58
EOC Services Ltd	565.20
Ernest Doe & Sons Ltd	648.00
Fenland Fire Appliance LLP	109.80

Fishers of March Ltd	40.00	
R G Gething & Son Blacksmith	388.80	
Grafton Projects Ltd	453.79	
Hayley Group Ltd	1,069.08	
HGV Direct Ltd	512.60	
Huws Gray Ltd	256.56	
Ireland's Farm Machinery Ltd	2,663.63	
Kew Grasscare	648.00	
Lyreco Uk Ltd	53.32	
March Electrical Supplies Ltd	261.46	
Mastenbroek Environmental Ltd	2,751.11	
Medlock Electrical Distributors Ltd	27.18	
Norcam Hydraulic Services Ltd	678.71	
Ocean Safety Ltd	665.11	
Officeflow Ltd	591.39	
Ogden Motor Engineers Ltd	54.00	
Peterborough Parts Plus	77.28	
Pro-Purus Ltd	68.22	
Ransonmoor DDC	2,869.95	
David J Richards	135.72	
RS Components Ltd	366.58	
Streamline IT Solutions Ltd	2,492.93	
Thurlow Nunn Standen Ltd	188.57	
Technology Services Group Ltd	130.68	
Lone Worker Solutions Ltd	4,455.36	
V & J Knitwear Ltd	189.72	
Welding Centre Ltd	67.72	
Whiting LLP	11,280.00	
Wrights Tools Ltd	503.88	
Yarmouth Steel Services (Barrett Steel Ltd)	617.59	
British Gas Business	1,531.89	
NEST	18,298.16	
British Telecom	2,136.98	
Pitney Bowes	400.00	
British Gas Business	31.87	
British Gas Business	37.12	
HMRC Class 1A NIC's	4,310.10	
E Rand & Sons Ltd	30,000.00	
CCC Pensions Income	14,532.99	
Unison	22.50	
Zettle Cadman	335.00	
DVLA	360.00	
HMRC Tax & NI	59,913.00	PAYE/NI
CTS Security Ltd	5,100.00	
Andrews & Arnold	2.69	
Barclaycard	30.40	
Fenland District Council	4,949.00	
Portable Space Ltd	2,860.80	
E Rand & Sons Ltd	6,000.00	
Carlile's Nursery & Grds Maint	300.00	
Catering Supply	330.00	

The Oliver Cromwell Hotel	200.00
UK Tools & Fastrners Ltd	441.60
Winchester Garden Machinery Ltd	1,048.80
Amphibion (E Ryder)	4,541.00
British Gas Business	126.54
Allstar	2,703.62
Barclaycard	6,187.58
Prudential AVC	2,320.00
Staff Reimbursement	39.80
CTS Security Ltd	789.60
AxFlow Ltd	10,473.60
Vankit Ltd	5,388.59
Month 4 - Salaries	95,421.66
Month 4 - Wages	35,488.06
Pitney Bowes	400.00
Brittons	96.00
Pitney Bowes	400.00
Pitney Bowes	400.00
Andrews & Arnold	25.16
Bottomline	60.36
Staff Reimbursement	13.28
Royal Mail	138.00
Staff Reimbursement	35.60
British Gas Business	4,467.61
British Gas Business	14,631.73
British Gas Business	1,051.59
British Gas Business	68.04
British Gas Business	66.93
British Gas Business	35.73
CS Gateway Partners Ltd	12.00
Andrews & Arnold	2.64
Brittons	308.62
Mr D Thomas-Stonehouse	126.26
Phoenix People Consulting Ltd	275.00
Biffa Waste Services Ltd	1,150.61
Corporate Finance	514.62
AF Group Ltd	6.92
HM Land Registry	14.00
Allstar	3,054.47
645 Services Ltd	6,048.00
Amphibion (E Ryder)	3,637.50
C Brewer & Sons Ltd	65.69
Carlile's Nursery & Grds Maint	3,970.00
CTS Security Ltd	681.60
Fenland District Council	65.30
Institution of Civil Engineers	264.00
Kew Grasscare	648.00
RYR Community Consultants Ltd	1,429.42
Whitings LLP	6,000.00
Wimblington Parish Council	105.50
3B Design & Print Ltd	804.00

DVLA	360.00
DVLA	360.00
DVLA	360.00
DVLA	360.00
British Telecom	1,558.00
H Roberts Consultancy	3,870.00
TML	70.45
British Gas Business	1,495.57
National Windscreens	75.00
3B Design & Print Ltd	147.10
AIM Electrical Services Ltd	4,616.48
Allertons	1,529.70
Aquiko Ltd	1278.00
AW Safety Management Ltd	1,166.00
Beebys Ltd	3,276.60
L Bennett & Son Ltd	329.97
L R Boon & Sons Ltd	60.84
Boston Crop Sprayers Ltd	355.83
C. Brewer & Sons Ltd	295.33
Ben Burgess & Co Ltd	161.80
Burley Fluid & Air	142.91
Carlton Controls Ltd	21,468.60
Cooleraid Ltd	114.61
Curf & Wimblington IDB	7,487.63
Dexion Storage Centre Anglia Ltd	2,100.00
Downham & Stow Bardolph IDB	488.58
Ernest Doe & Sons Ltd	2,243.00
esri Uk	4,584.00
Fenland Botanical Surveys	475.00
Fenland Fire Appliance LLP	1,062.30
Fishers of March Ltd	635.00
Grafton Projects Ltd	223.13
T C Harrison Ford	461.20
Hayley Group Ltd	150.01
HGV Direct Ltd	616.13
H L Hutchinson Ltd	78.60
Huws Gray Ltd	599.70
JBS Training	924.00
Jones Boatyard Ltd	639.81
Kew Grasscare	648.00
Lincoln Diesels Ltd	13,345.05
March East IDB	8,333.73
March 5th IDB	23.31
March West & White Fen IDB	15.72
March Electrical Supplies Ltd	335.26
Norcam Hydraulic Services Ltd	420.75
Nordelph IDB	101.08
Officeflow Ltd	477.60
Peterborough Parts Plus	279.94
Penny Farthing Garage	58.60
Pro-Purus Ltd	82.62

RS Components Ltd	541.56	
David J Richards	355.42	
WH Shoebridge & Sons Ltd	2,027.40	
Start Traffic Ltd	157.44	
Steven Eagell Ltd	1,847.06	
Streamline IT Solutions Ltd	3,888.58	
Switch	912.00	
Thurlow Nunn Standen Ltd	3,208.84	
Technology Services Group Ltd	80.10	
V & J Knitwear Ltd	45.36	
Water Management Alliance	6,258.00	
Wrights Tools Ltd	137.87	
Yarmouth Steel Services (Barrett Steel Ltd)	325.32	
British Gas Business	35.53	
NEST	18,539.45	
CTS Security Ltd	1,469.10	
EE Ltd	1,088.54	
Governology Limited	2,520.00	
British Gas Business	30.63	
HM Land Registry	14.00	
J D Signs	1,750.00	
Everywhen	1,762.98	
CCC Pensions Income	14,501.35	
Unison	22.50	
HMRC Tax & NI	61,783.40	PAYE/NI
E Rand & Sons Ltd	10,000.00	
Barclaycard	85.58	
Andrews & Arnold	7.88	
Pitney Bowes Ltd	1,016.71	
Power Different Ltd	597.60	
Safetec Direct Ltd	145.85	
Technology Services Group Ltd	7,432.10	
Anglian Water	59,702.73	Refund Discharge Consent Payment Nolonger Required
Mr L Rodriguez	168.33	
Barclaycard	7,437.50	
HM Land Registry	35.00	
HMRC AINA VAT	3,650.00	
H Whittome	1,849.25	
Fenland District Council	4,949.00	
The HR Branch Limited	450.00	
Brittons	96.00	
British Gas Business	132.76	
Allstar	2,668.20	
Prudential AVC	2,320.00	
Month 5 - Salaries	96,420.48	
Month 5 - Wages	34,905.75	
Ben Burgess	76,547.32	Mounting Plates & RAMC Fastening for Tractors & Purchase of NEO Spider Lift
Lincoln Diesels	1,251.00	
Mason's Agriforestry Contracting	720.00	
Power Different Ltd	60,939.92	Final Invoice for the Installation of Solar Ground Mount System @ St Germans PS
Pitney Bowes	403.27	

CS Gateway Partners Ltd	12.00	
Atkins Realis UK Ltd	4,514.40	
EE Ltd	1,000.52	
Lee-Dickens Ltd	125,445.60	Supply of Cloud Based Solar Powered Telemtry System for the Monitoring of Water Levels @ 13 Remote Sites
Royal Mail	80.00	
Mr T Caton	64.25	
Amphibion (E Ryder)	3,925.00	
Bottomline	63.72	
DVLA	360.00	
DVLA	360.00	
DVLA	360.00	
DVLA	360.00	
British Gas Business	1,077.19	
British Gas Business	15,120.82	
British Gas Business	67.94	
British Gas Business	2,994.77	
British Gas Business	69.70	
British Gas Business	34.11	
Biffa Waste Services Ltd	422.95	
Anglian Water	37.27	
Anglian Water	1,089.13	
L R Boon & Sons Ltd	1.44	
Ben Burgess	251.17	
Carlile's Nursery & Grds Maint	1,915.00	
Franklin Industrial Supplies Ltd	88.62	
A T Johnson	80.33	
JT Boiler Services	1,245.00	
Safetec Direct Ltd	71.95	
Start Traffic Ltd	2,810.50	
Switch	228.00	
West & East Anglian Asbestos Removals	4,680.00	
Phoenix People Consulting Ltd	275.00	
AF Group Ltd	358.92	
Cottam Brush Ltd	3,260.40	
CW Group	60,138.00	Staged Payments for Weedscreen Cleaner Upgrade works for Sutton & Mepal PS & South Brink PS Waldersey (Recoverable)
R J Dale	897.60	
Fenland District Council	87.25	
Staff Reimbursement	21.00	
Brittons	78.00	
Staff Reimbursement	791.11	
Staff Reimbursement	61.63	
Allstar	2,790.15	
TML	70.45	
British Gas Business	36.93	
British Gas Business	62.30	
British Telecom	1,546.43	
Allertons	144.90	
AW Safety Management Ltd	864.40	
B J plant Hire ltd	52,531.20	Gabion Installation Works to 20ft Bathing Sheds
L R Boon & Sons Ltd	331.01	
Boston Crop Sprayers Ltd	302.13	

C. Brewer & Sons Ltd	114.97	
Ben Burgess & Co Ltd	225.60	
Burley Fluid & Air	34.50	
Carlton Controls Ltd	21,468.60	
Corrin Software Products Ltd	1,320.00	
Coulstock & Place Engineering co Ltd	49,899.56	
Hugh Crane Cleaning Equipment Ltd	34.62	
Curf & Wimblington Combined IDB	5,283.26	
Evergreen Ventures Ltd	108.00	
FireSkill Safety Solutions	570.00	
Fishers of March Ltd	318.00	
Grafton Projects Ltd	130.73	
HGV Direct Ltd	555.48	
Harrison Agricultural Contracting Ltd	693.60	
Haskoning Uk Ltd	40,047.60	
Huws Gray Ltd	212.17	
IMServ Europe Ltd	1,280.50	
March Electrical Supplies Ltd	492.79	
March Fifth DDC	200.00	
March Third DDC	496.38	
Mastenbroek Environmental Ltd	4,075.79	
Needham & Laddus IDB	2,110.16	
Nightlayers IDB	380.00	
Officeflow Ltd	264.34	
Ogden Motor Engineers Ltd	99.00	
Peterborough Parts Plus	144.28	
PHS Group	113.09	
Pro-Purus Ltd	68.22	
Pulsar Process Measurement Ltd	1,858.08	
RS Components Ltd	483.78	
Ransonmoor DDC	572.40	
Stantec Uk Ltd	4,902.00	
Streamline IT Solutions Ltd	4,287.12	
The HR Branch Ltd	4,950.00	
Trade UK (Screw Fix)	112.63	
Whiting LLP	6,600.00	
Wrights Tools Ltd	1,876.24	
CCC Pensions Income	14,444.64	
Unison	22.50	
Fenland District Council	4,949.00	
First Rescue Training & Supplies Ltd	2,628.00	
British Telecom	198.20	
British Gas Business	1,482.92	
NEST	18,523.80	
Andrews & Arnold	7.74	
Smith Means Ltd	1,750.00	
South Norfolk Council	331.20	
Prudential AVC	2,735.00	
HMRC Tax & NI	63,862.31	PAYE/NI
IMServ Europe Ltd	776.56	
CTS Security Ltd	342.00	

Barclaycard	56.08	
Barclaycard	7,712.33	
Mr J W Rylance	107.87	
British Gas Business	137.47	
Allstar	2,421.52	
645 Services Ltd	7,527.60	
JT Boiler Services	430.00	
Staff Reimbursement	27.16	
Staff Reimbursement	107.37	
PWLB	344,120.77	Loan Repayment St German's PS
J Bates & Sons	1,050.00	
Carlile's Nursery & Grds Maint	2,055.00	
Water2business	128.91	
Month 5 - Salaries	97,311.23	
Month 5 - Wages	34,461.96	
Line Search before	48.00	
Anglian Water	184.51	
Anglian Water	129.59	
J Bates & Sons	1,050.00	
EE Ltd	1,019.57	
Staff Reimbursement	5.88	
Staff Reimbursement	50.00	
Staff Reimbursement	22.90	
BDW Trading Ltd - DW South Midlands	1,138.50	
South Norfolk Council	662.40	
CS Gateway Partners Ltd	12.00	
ABB Ltd	4,815.00	
CTS Security Ltd	3,152.26	
Fensecure Ltd	2,640.00	
Biffa Waste Services Ltd	877.98	
Bottomline	64.10	
British Gas Business	1,113.96	
British Gas Business	69.76	
British Gas Business	69.72	
British Gas Business	15,584.77	
EH Morris (Stonea) Ltd	19,960.91	
Staff Reimbursement	646.73	
Staff Reimbursement	120.14	
Amphibion (E Ryder)	3,262.50	
Carlile's Nursery & Grds Maint	1,915.00	
Fenland District Council	65.30	
Hayley Group Ltd	374.55	
V & J Knitwear Ltd	505.54	
Mr P Donnor	252.50	
Phoenix People Consulting Ltd	275.00	
Pitney Bowes Ltd	403.72	
Mr P Bezeck	154.84	
Abel Occupational Health Resolutions	222.00	
Line Search beforeUdig Ltd	48.00	
BOC	395.76	
AF Group Ltd	6.92	

Allstar	2,774.81
Enforcement Bailiffs Ltd t/a Quality Baliliffs	15.80
British Telecom	1,889.24
HM Land Registry	7.00
TML	70.45
British Gas Business	4,374.02
Staff Reimbursement	7.00
Brittons	78.00
	5,095,127.09