A MEETING OF THE BROADS (2006) INTERNAL DRAINAGE BOARD WAS HELD AT HICKLING BARN COMMUNITY CENTRE, TATE LOKE, HICKLING, NORWICH, NR12 0YU ON THURSDAY, 04 JUNE 2026 AT 10.00 AM

	Elected Members		Appointed Members
*	H Alston		**Broadland D C**
*	L Baugh	*	N Brennan
*	J Blackburn	*	S Catchpole
	J Burton	*	J Copplestone
*	R Buxton	*	J Davis
*	T Cator	*	G Nurden
	J Chapman		**North Norfolk DC**
	S Daniels		K Bayes
*	I Deane	*	H Blathwayt
*	P Gardiner		A Fitch-Tillett
*	G Gay		L Paterson
*	D Hercock	*	P Porter
	A Higgs		C Ringer
*	D Roll		A Varley
*	F Sharman		Vacancy
*	J Tallowin		Vacancy
*	L Wilkinson		**Great Yarmouth B C**
*	S Wright		G Freeman
			N Galer
		*	B Lawn
		*	L Mogford
			T Wainwright
			Jointly Appointed
			Vacancy

*Present (59%)

Robin Buxton in the Chair

In attendance:

Cathryn Brady (Head of Catchment Services), Marcus Coleman (Chief Executive), Olivia Follen (Business Support Manager), Tom Hunter (Area Manager- WMA East Anglia), Sallyanne Jeffrey (Chief Financial Officer), Kari Nash (Project Delivery Manager) and Mark Ogden (Sustainable Development Manager)

ID	Broads (2006) IDB, Minute	Action
28/26	**WELCOME AND APOLOGIES FOR ABSENCE**	
28/26/01	The Chairman welcomed everyone to the meeting, in particular to Peter Gardiner, newly co-opted Board Member, and Mark Ogden, Sustainable Development Manager who were both attending their first meeting of the Board. RESOLVED that this be noted.	

28/26/02 Apologies for absence were received on behalf of Kevin Bayes, John Burton, James Chapman, Simon Daniels, Angie Fitch-Tillet, Geoffrey Freeman, Noel Galer, Caroline Laburn, Luke Patterson and Matthew Philpot.

29/26 DECLARATIONS OF INTEREST

29/26/01 There were no declarations of interest raised at this point in the meeting.

30/26 GIFTS AND HOSPITALITY REGISTER FOR 2024/25

30/26/01 The Chief Financial Officer asked all Board members to declare any gifts and hospitality over the value of £40.00 which they had received between 1 April 2025 and 31 March 2026 to Business Support by 30 June 2026. RESOLVED that this be actioned. **All members**

31/26 MINUTES OF THE LAST BOARD MEETING

31/26/01 The minutes of the last Board meeting held on 29 January 2026 were confirmed as a true record and signed by the Chairman. There were no matters arising.

32/26 HEALTH, SAFETY AND WELFARE PERFORMANCE REVIEW

32/26/01 The Health, Safety and Welfare Performance Review, (a copy of which is filed in the Report Book) was considered in detail and approved. There were no matters arising.

Jan Davis joined the meeting.

33/26 CAPITAL WORKS PROGRAMME OVERVIEW AND PROJECT DEVELOPMENT UPDATE

33/26/01 The Capital Works Programme Overview and Project Development Update, (a copy of which is filed in the Report Book) was considered in detail and approved. There were no matters arising.

34/26 PROJECT DELIVERY REPORT

34/26/01 The Project Delivery Report, (a copy of which is filed in the Report Book) was considered in detail and approved. Arising therefrom:

34/26/02 It was agreed and thereby RESOLVED to approve the allocation of £450k from the Board's funds, via the Capital Works Reserve, as the Board's contribution towards the Stokesby WLMI Outline Business Case. **KN**

35/26 OPERATIONS REPORT

35/26/01 The Operations Report, (a copy of which is filed in the Report Book) was considered in detail and approved. There were no matters arising.

36/26 CATCHMENT SERVICES REPORT

36/26/01 The Catchment Services Report (a copy of which is filed in the Report Book) was considered in detail and approved. There were no matters arising.

37/26 SCHEDULE OF PAID ACCOUNTS

37/26/01 The Schedule of Paid Accounts for the period 01 December 2025 to 31 March 2026 totalling £4,650,065.61 (a copy of which is filed in the Report Book) was considered in detail and approved for publication on the WMA Group's website. There were no matters arising.

38/26 INTERNAL AUDIT REPORT FOR 2025/26

38/26/01 The detailed Internal Audit Report for 2025/26 that forms part of the Annual Governance and Accountability Return for 2025/26 as prepared by the Board's Internal Auditor, together with the Management Team's responses and recommended actions, (copies of which are filed in the Report Book), were considered in detail and approved. There were no matters arising.

39/26 APPOINTMENT OF INTERNAL AUDITOR FOR 2025/26

39/26/01 It was agreed and thereby RESOLVED to reappoint TIAA as the Board's Internal Auditor for 2026/27. In doing so, the Board:

(i) is satisfied that the Internal Auditor is independent (see Practitioners' Guide 2025 Paragraphs 1.35 and 4.11).

(ii) approves the internal audit programme of work for 2026/27 (a copy of which is filed in the report book), having regard to the key risks identified in the Risk Register (see Practitioners' Guide 2025 Paragraphs 1.34 and 4.16); and

(iii) is satisfied with regard to the competence of the Internal Auditor and approves the letter of engagement (see Practitioners' Guide 2025 Paragraphs 1.35, 4.1 and 4.13), including the signed letter of engagement.

40/26 FINANCIAL REPORT

40/26/01 The Financial Report and reconciliation to the Annual Governance and Accountability Return for the year ending 31 March 2026, was considered in detail and approved (a copy of which is filed in the Report Book). Arising therefrom:

40/26/02 The Board thanked the Chief Financial Officer and their team for their excellent work in overseeing the Board's finances. RESOLVED that this be noted.

41/26 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2025/26

41/26/01 The Annual Governance Statement shown in Section 1 of the Broads Internal Drainage Board Annual Governance and Accountability Return for the year ending 31 March 2026 was considered in detail and approved.

41/26/02 The Accounting Statements shown in Section 2 of the Broads Internal Drainage Board Annual Governance and Accountability Return for the year ending 31 March 2026 were considered in detail and approved.

42/26 DATE OF COMMENCEMENT PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

42/26/01 It was agreed and thereby RESOLVED to publish the notice for the exercise of public rights on the Board's website and in the office reception, that the Accounts, year ending 31 March 2026 would be available for inspection for the 30-working day period commencing Friday 19 June 2026 and ending on Thursday 30 July 2026.

43/26 RISK REGISTER

43/26/01 The Risk Register showing material changes and those risks with a risk assessment matrix score of ≥ 6 (a copy of which is filed in the Report Book) was considered in detail and approved. There were no matters arising.

44/26 OFFICIAL COMPLAINTS AND OTHER FEEDBACK

44/26/01 The Official Complaints and Other Feedback Report (a copy of which is filed in the Report Book) was considered in detail and approved. There were no matters arising.

45/26 UPPER THURNE COMMITTEE TERMS OF REFERENCES

45/26/01 The updated Terms of Reference for the Upper Thurne Committee (a copy of which is filed in the Report Book) was considered in details and approved. Arising therefrom:

45/26/02 The Chairman noted that James Chapman has offered to step down from the Upper Thurne Committee. It was agreed and thereby RESOLVED to appoint Peter Gardiner to fill the vacancy on the Upper Thurne Committee. **KN**

46/26 DATE OF NEXT MEETING

46/26/01 It was agreed that the next scheduled Board meeting would take place as a face-to-face meeting at Hickling Barn Community Centre on Thursday, 22 October 2026 at 10.00 am. RESOLVED that this be noted.

47/26 ANY OTHER BUSINESS

47/26/01 There was no other business to discuss.

48/26 OPEN FORUM: TO HEAR FROM ANY MEMBER OF THE PUBLIC, WITH LEAVE OF THE CHAIRMAN

48/26/01 There were no members of the public present at the meeting.

49/26 CONSORTIUM MATTERS

49/26/01 Unconfirmed minutes and Report Extracts

The unconfirmed minutes and report extracts taken from the Consortium Management Committee (CMC) meeting held on 24 April 2026 were considered in detail and approved. There were no matters arising.

49/26/02 WMA Group's Development Control Charges and Fees Policy

The WMA Group's Development Control Charges and Fees Policy (a copy of which is filed in the Report Book), was considered in detail, and adopted. There were no matters arising.

49/26/03 WMA Group's Drainage Rates & Hereditaments Policy

A report proposing an amendment to the WMA Group's Drainage Rates & Hereditaments Policy (a copy of which is filed in the Report Book) was considered in detail. There were no matters arising.

49/26/04 Items for discussion at the next CMC meeting

There were no items raised by members for discussion at the next CMC meeting on 26 June 2026. Should members wish to raise any item for discussion at the next meeting, they should contact any of the Board's representatives: the Chairman, Vice-Chairmen, or the Chief Executive directly.

50/26 CONFIDENTIAL BUSINESS

50/26/01 It was agreed and thereby RESOLVED to exclude the public from the next part of the meeting due to the confidential nature of the business to be transacted, in accordance with Section 2 of the Public Bodies (Admission to Meetings) Act 1960 and the Board's Standing Orders.

HEALTH, SAFETY AND WELFARE PERFORMANCE REVIEW
For the period February – April 2026

1. INTRODUCTION

1.1. This report provides an update on health and safety work and any learning events or incidents across Eastern area (Norfolk Rivers, Broads, East Suffolk and Waveney, Lower Yare & Lothingland IDB).

1.2. This is for information, no recommendations for decision are included in this report.

2. LEARNING EVENTS

2.1. 09/03/2026 Fuel Thefts: A report of fuel theft from a National Highways Depot was shared with Depot and Operations Managers for awareness and consideration.

3. ACCIDENTS

3.1. No accidents to report during this period.

4. TOOLBOX TALKS & TRAINING

Toolbox talks to all staff:

- Excavator control zones
- Plant seatbelts

Training:

- Plant training: Rear dumper

5. UPDATES TO GENERIC RISK ASSESSMENTS (GRA) & SAFE SYSTEMS OF WORK

5.1. A review of construction phase plan template documents and site documentation has been undertaken. Improvements and simplification where relevant is currently being considered.

6. HEALTH & SAFETY INSPECTIONS

6.1. AW Safety (formerly Copes H&S) attended the Panford Beck project site in the NRIDB area. A review of site construction documentation was undertaken and improvements to (as noted above) under consideration. This review highlighted potential for simplifying some of the documentation and forms used within the typical Construction Phase Plan and site management forms.

6.2. Alliance lifting checks – 6 monthly (ESWMB pumping stations, BIDB pumping stations, depot lifting gear, Martham Depot roller doors)

7. RECOMMENDATIONS

7.1. None

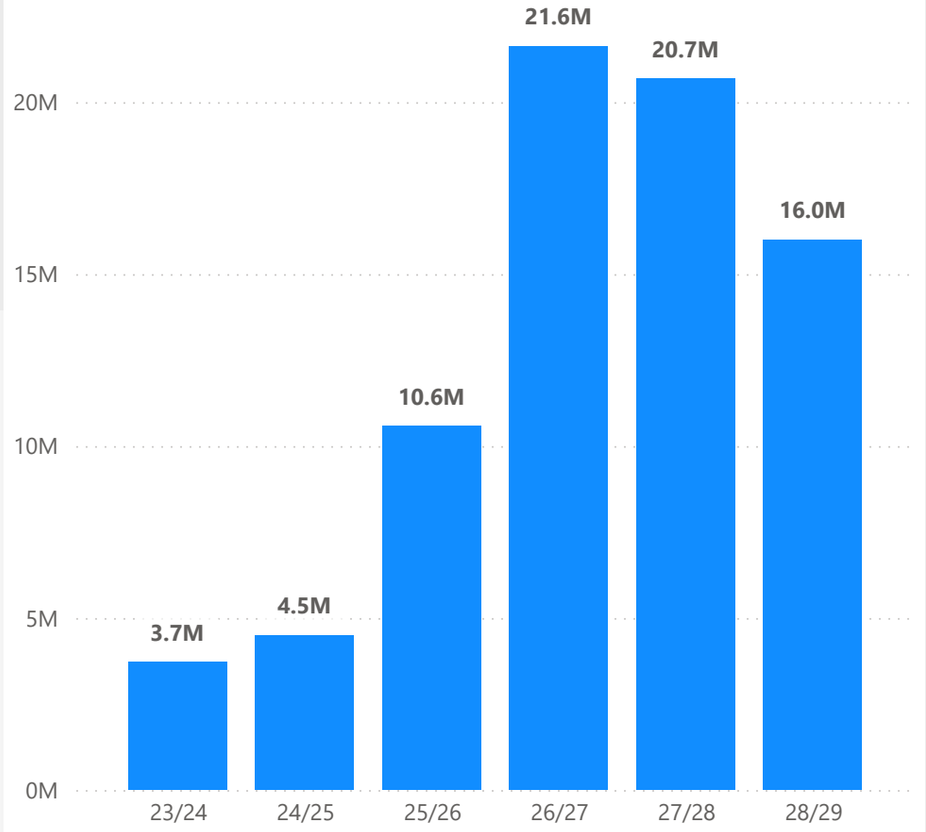
Tom Hunter
AREA MANAGER
April 2026

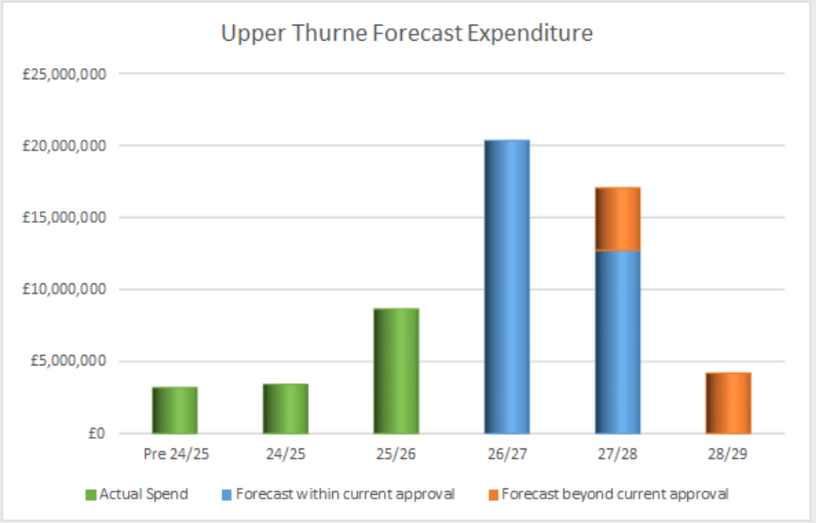
BROADS IDB - CAPITAL WORKS PROGRAMME OVERVIEW
FOR THE PERIOD 19 JANUARY 2026 TO 21 MAY 2026

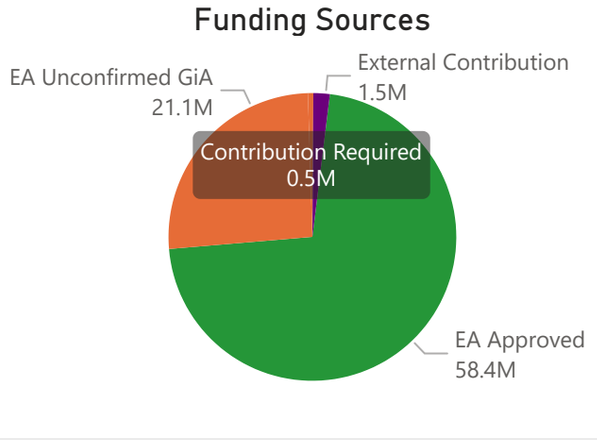
Purpose of the Paper: To receive an update on the Broads Capital portfolio **Recommendation:** None required

Actual Spend since 2021	26/27 Forecast	27/28 Forecast	28/29 Forecast
17.8M	21.6M	20.7M	16.0M

Expenditure Profile by Year







Project Name	Project Manager	Project Stage	Start Construction	Complete Construction
Upper Thurne Integrated Drainage Improvements	Tom Jones	In Construction	31/10/2024	31/06/2028
Tunstall & Stracey Inlet Refurbishment	Adam Thurtle	Study	01/04/2030	01/03/2032
Stokesby Water Level Management Improvements	Adam Thurtle	Study	01/04/2028	01/03/2029
Mautby Water Level Management Improvements	Adam Thurtle	Detail Design	01/04/2028	01/03/2029

PROJECT DELIVERY REPORT
For the period 19 January 2026 to 21 May 2026

Purpose of the Paper: To receive an update on the Capital projects
Recommendation: Officers seek approval of a £500k contribution to the Stokesby Outline Business Case

1. UPPER THURNE INTEGRATED DRAINAGE IMPROVEMENTS

St Benets / Horsey

1.1 All major construction works are now complete and both pumping station wet wells and connecting drains have been connected to the wider drainage network. Installation of the Motor Control Centre, control buildings and site wide electrical installation is now complete and testing / commissioning of the two stations will commence from the end of May, to be completed in June 2026.

1.2 Demob and reinstatement of the compound areas is ongoing, reduced compound areas will remain for the commissioning and close out phases.

1.3 Planned Completion for the whole of the Package 1 works is forecast for the end of August 2026.



Horsey pumping station



Horsey pumping station



Horsey pumping station outfall taken from Horsey Staithe



St Benets pumping station



St Benets pumping station

Upper Thurne Committee

1.4 The Upper Thurne Committee met on the following dates –

- 20th March 2026
- 29th April 2026 (site visit to Horsey and St Benets)
- 27th May 2026

Package 2 Construction Contract

1.5 The outcome of the Procurement Act 2023 (PA23) tender exercise for the delivery of the replacement pumping station at Martham, Potter Heigham and Brograve was considered and approved by the Upper Thurne Committee at the meeting of 20th March 2026. The successful bidder was Bam Nuttall Ltd.

1.6 The works are being delivered under an NEC4 Option A (priced lump sum) Engineering Construction Contract.

- Contract starting date: 1st April 2026
- Contract price: £9,465,953.
- Contract Completion date for the whole of the works: 10th September 2027

Site mobilisation commenced from 11th May 2026 (*access date*).

1.7 The tender included the option to add a fourth site to the contract. WMA Officers are finalising the Scope of works and associated permissions and consents for the inclusion of Repps pumping station into the contract. Subject to review and acceptance of the Contractors quotation works are planned to commence at Repps Autumn 2026.

1.8 The procurement exercise demonstrated significant savings against the Package 1 construction prices, previously procured through the Environment Agency Collaborative Delivery Framework, and provides a solid basis and benchmark for future pumping station contracts for funding bids.

1.9 All required consents to be provided by the Client for the current works including Flood Risk Activity Permit, Natural England Assent, Marine Management Organisation consent and Groundwater Investigation Consent were received by the *access date*.

1.10 Construction of c700m of new access track including upgrades to five existing culverts and replacement of the main culverted crossing to Brograve pumping station was successfully completed by the Broads IDB operations teams to both time and cost forecasts. The remaining access track will be improved by Bam.

1.11 BIDB operations teams maintained environmental mitigation works throughout spring at Martham and Potter Heigham up to the *access date*.



Brograve - new 1.5m dimeter culverted crossing



Brograve - section of new access track

THOMAS JONES, PROJECT DELIVERY ENGINEER

2. MAUTBY WATER LEVEL MANAGEMENT IMPROVEMENTS

2.1 The Mautby Water Level Management Improvements (WLMI) secured approval on 24th April 2026.

2.2 The project is looking to replace Mautby pumping station which has exceeded its design life and it is not possible to refurbish the open trough Archimedes screw pump.

2.3 The replacement station will have a 50% increased capacity and will be constructed immediately adjacent to the existing station. The Ground Investigation works are scheduled to commence in June and will include investigation works at Stokesby. The procurement of the pumps and trash system will take place during June with contract award expected in July.

2.4 The construction works are scheduled to commence in 2028 following a competitive tender process.

3. STOKESBY WATER LEVEL MANAGEMENT IMPROVEMENTS PROJECT

3.1 We have produced an Outline Business Case (OBC) for the Stokesby WLMI project and are looking to gain approval this financial year.

3.2 Under the new FCERM funding policy, effective from 1 April 2026, asset replacement projects will be eligible for 100% grant funding on the first £3m of project costs and 90% funding on costs above £3m. The remaining 10% must be secured from contributing partners. For the Stokesby WLMI project, this equates to a required local contribution of £450k.

3.3 Due to the Trinity Broads discharging through the Stokesby pumping station, officers have engaged with Northumbrian Water with the aim of securing a financial contribution towards the scheme. Discussions will continue; however, in order to enable submission of the OBC and secure financial approval for the project, officers seek approval to utilise Board funds, via the Capital works reserve, to underwrite the required contribution in the interim.

3.4 Should a contribution from Northumbrian Water subsequently be secured, the level of Board funding required will be reduced accordingly.

Recommendation: Officers seek approval to allocate £450k from Board funds, via the Capital works reserve, as the Board's contribution towards the Stokesby WLMI Outline Business Case.

ADAM THURTLE, PROJECT DELIVERY ENGINEER

BROADS IDB OPERATIONS REPORT

For the period January 2026 to May 2026

1. INTRODUCTION

1.1. This report provides Board members with an overview of work delivered by the BIDB operations team and key operational matters arising during this period.

1.2. There are no recommendations requiring a decision from the Board within this report.

2. MAINTENANCE WORK

2.1. Board machines have carried out maintenance in the following catchments:

Ludham Bridge	Ashtree
St Benets	Horsey
Halvergate Breydon	Horning Grove
Tunstall	Irstead/Alderfen Broad
Seven Mile	5 Mile
Berney	Hempstead Waxham North
Chapelfield	Postwick

2.2. Board M&E staff have undertaken the full mechanical servicing of the main pumping infrastructure at the following pumping stations:

Hermitage	Repps
Eastfield	Breydon
Irstead	Berney
Buckenham	Tunstall
Somerton N	Somerton S
Sutton	Postwick

Stokesby Bearing grease change
Mautby Bearing grease change

2.3. Board M&E staff have undertaken other maintenance and repairs of the main pumping infrastructure at the following pumping stations

Stracey inlet - new salinity probe installed at Stracey
Buckenham - pump overhaul and site fencing upgrade.
Chapelfield - pump blockage

Weedscreen Cleaner Servicing has been carried out at :

Breydon	Stokesby
Mautby	Seven Mile – new ram seals and hoses

2.4 The new telemetry system has now been installed at all pumping stations and is commissioned and online. The only exceptions are package 1 and 2 pumping stations on the Upper Thurne, which will have telemetry upgrades as part of the replacement work. The cost of procuring the hardware and almost all the cost of installation has been covered by Tranche 2 and 2B of the IDB Fund.

2.5 A new water control structure has been installed close to the A149 on the drain that links the Martham and Repps catchments. The new structure consists of two penstock valves on the Martham side of the A149 culvert. This replaces the drop board structure improving access and operation.

2.6 At Sutton Staithe a non-return tidal valve has been fitted to the gravity outfall. Sutton village struggles with positive surface water drainage during heavy rainfall and high river levels. Before the non-return valve was fitted high river levels in the River Ant could surcharge the drainage network. The non-return valve will remove the risk of surcharging from the river, however positive drainage at times of high river levels requires a link to the pumped network within the Sutton catchment. Issues with water quality and the proximity to the SSSI are a challenge, but options are being explored.

2.7 Other work undertaken by the M&E team during this period has included:

- Installation of a new eel pump pipeline at Stokesby
- Rewiring depot workshops for Kings Lynn IDB
- Pumping station servicing and repairs for East Suffolk and Waveney, Lower Yare and Lothingland IDBs.

3. RECHARGEABLE WORKS

3.1 The following works have been undertaken by the Broads IDB on behalf of others:

Job	Work undertaken	Client
Flood embankment grass cutting programme	Early (March and April) have been completed, the full programme will recommence in June.	EA (PSCA)
Geldeston tree removal	Removal of large trees at Geldeston Locks for public safety purposes.	EA (PSCA)
Flood embankment crest raising	Mitigation work completed at Reedham and Postwick, and commencement of earthworks to re profile and re-level the bank at Postwick using soil deposited during Broads Authority dredging work.	EA (PSCA)
Brograve enabling works	Track improvement, including toe piling and culvert replacement as part of the required enabling works for the pumping station replacement works.	BIDB – through capital grant funding

The Broads IDB has a good reputation for delivery of work and officers prioritise recharge work to projects within the IDB areas that help deliver water management benefits.

3.2 Officers continue to work closely with the Environment Agency to assist with the planning and delivery of embankment crest maintenance. As noted above the summer crest level work has begun with the BIDB delivering work on low defences on the River Yare between Reedham and Seven Mile House, at Postwick and on the River Chet near Heckingham.

4. MAIN RIVER FLOODING

No main river flooding to report during this period.

5. DRAIN ADOPTIONS / MAP UPDATES

None

6. PLANT REPLACEMENT

6.1 The new Reform Metrak H75 mower with McConnell side arm cutter has been delivered and is already in use on the flood defence grass cutting programme.

6.2 The two new JCB 140X L-SV excavators with extension arms ordered last year have been delivered and are now in use on routine drains maintenance. One of the old Doosan excavators has been part exchanged as part of the purchase from JCB. The other Doosan excavator has been retained as a machine for yard work and to provide a third machine for recharge work and winter flail work (when ground conditions are not suitable for a tractor). The retention of one Doosan excavator is expected to provide a net saving over hire costs, however this will be monitored and reviewed within this financial year.

PHIL SEMMENCE
OPERATIONS MANAGER
May 2026

TOM HUNTER
AREA MANAGER

Fuel Costs

Purpose of this Paper:
This paper describes the risk arising due to rising fuel costs and how officers are mitigating this situation.

WMA officers remain aware of the risks associated with increased fuel costs and fuel availability.

Since the start of the Iran war red diesel costs have increased significantly and some shortages have been seen in particular areas of the county.

Red diesel prices have risen from 67p/litre this time last year to circa 0.9 - 124p/litre today. White diesel costs for fleet or construction works from circa £1.35 to £1.80+.

Although the boards of the WMA vary, with some wholly reliant on contractors as opposed to running fleet, this will represent a risk to budgets, especially if the higher prices extend for a period of time.

Framework contractors have typically increased hourly rates temporarily by £5/hr, while the red the diesel price remains between £0.80-£1.23/litre.

To manage this risk the boards staff have taken a number of actions, namely;

- At the start of the crisis all depot fuel tanks were topped up
- We use a buying group for our Diesel orders to minimise cost and maximise security of delivery. We are also discussing the costs of priority supply agreements.
- We have notified clients that where we are undertaking PSCA work already priced for, we will seek to claim any additional costs back if required.
- When costing any new projects the higher fuel price will be used and we are developing fuel price fluctuation clause in new contracts, shorter validity periods on quotes.
- For all depots we are undertaking a bulk storage capacity review to establish if increased market volatility now makes an increase worthwhile.
- We will monitor spend and remain ready to critically review our programme for any reduced working that may be possible.
- We will review operating costs and assess the hourly charge out rates
- Each board has financial reserves which are available to offset some in year overspend if required.
- The WMA have spoken with ADA regarding raising fuel price and availability risk at a national level.

The Board's risk registers have also been updated to highlight the risk and we hope that the conflict will be short lived, however should diesel rates of over £0.80/litre extend for 3 months from 1st April, then a more formal action plan will be developed, with findings brought to each board.

The crisis does raise the potential benefits of looking at electrifying parts of the fleet in the future or looking again at HVO options, although no decisions will be made on this without full board approval.

Recommendation:
This paper is for noting only.

Catchment Services Report

1. REPORTING PERIOD AND PURPOSE

This report covers the reporting period 16 January 2026 to 20 May 2026. The report outlines core officer activity in the following workstreams, for the Board's information:

- Sustainable Development Team (Working with planning authorities, landowners, developers and National Infrastructure Projects to ensure new works do not increase flood risk or impact on the Board's operations)

- Environment Team (Ensuring the Board's works do not cause environmental harm, and enhancing biodiversity wherever possible).

2. OPEN LAND DRAINAGE CONSENT APPLICATIONS

There are currently 4 consent applications being processed. The most common types of consent that the Board receive and determine in its regulatory capacity are set out in the table below alongside the current breakdown of cases.

Application Type	Number
Byelaw 3 (B3) – Discharge of Treated Foul Water (TFW):	0
Byelaw 3 (B3) – Discharge of Surface Water (SW):	1
Byelaw 4 (B4) / Section 23 (S23), LDA 1991 – Alteration of watercourse:	1
Byelaw 10 (B10)– Works within 9 m of a Board's maintained watercourse:	2
Total:	4

In accordance with the scheme of delegation there are no matters for consideration by the Board in this report.

3. DETERMINED LAND DRAINAGE CONSENT APPLICATIONS

During this reporting period, the following 4 consents under the Land Drainage Act 1991 and Board's Byelaws have been determined by Officers in accordance with their delegated authority.

Case Reference	Case File Sub-type	Location / Site Name	Description of Application or Proposal	Outcome
25_33207_C 25_33506_C	Section 23, LDA1991	How Hill Nature Reserve	Replacement sluices in a riparian watercourse	Granted 23/01/2026

25_34125_C	Byelaw 10	Muckfleet, Stokesby	Installation of water quality monitoring sondes	Granted 22/01/2026
26_34637_C	Byelaw 10	St.Benet's Road, Ludham	Erection of fencing	Granted 12/05/2026

4. LOCAL PLANNING AUTHORITY (LPA) ENGAGEMENT

Officers have provided responses to 21 applications that are either in or could impact on the Board's Internal Drainage District. 7 of these applications are for major development and are summarised below;

Planning App. Ref.	Location / Site Name	Description
06/23/0757/F	Yarmouth Road, Caister-on-Sea	Commercial Development
06/25/0948/PAE	Gathfield Terrace, Yarmouth Road, Caister-on-sea	Residential Development (20 Dwellings)
06/25/1101/PAD	Filby Road, Stokesby	Water Storage Reservoir
06/25/1054/CD	Acle New Road, Great Yarmouth	Commercial Development
06/25/0927/F	Filby Lane, Ormesby St. Margaret	Commercial Development
PO/26/0036	Lea Road, Catfield	Residential Development (10 Dwellings)
PF/25/2384	Waxham Road, Horsey	Commercial Development

5. DEVELOPMENT CONTRIBUTIONS

There has been 1 development contribution fee invoiced or paid during the reporting period. This fee is detailed below;

Case ref(s)	Date invoiced	Amount (no VAT)	Date Paid
25_31793_C (SW)	12.11.2025	£49,215.80	06.02.2026

6. OPERATIONS - ENVIRONMENTAL INPUT

The Environment Team has undertaken two drain audits during this period within the BIDB catchment, following the completion of maintenance works. This is to ensure that maintenance is undertaken to the standard set out in the Standard Maintenance Operations Document. The drains audited were the Catfield drain (DRN008P0202) which was audited on 29th January 2026, and the Seven Mile Drain (DRN125O0740) which was audited on 19th March 2026. An audit report has been completed, including an overall maintenance score and further recommendations, and issued to the BIDB Operations Manager.

Scoping visits / surveys were undertaken on the following drains by the Environment Team and the Board's operations team, ahead of maintenance:

Location / Works	**Date(s):**
Horning Grove (CMT005P)	26/01/2026

The following assessments, assents or licences have been undertaken, granted or applied for within the reporting period:

Description	**Location / Works**	**Date:**	**Outcome:**
WFD Assessment	Horning Grove Maintenance	29/01/2026	Completed

6.1. ENVIRONMENTAL NON-COMPLIANCE

Nothing to report within this period.

7. BIODIVERSITY ACTION PLAN

7.1. WATERLIFE RECOVERY TRUST (WRT)

The aim of the WRT charity is to eradicate mink throughout Great Britian via a partnership approach from many organisations. The WRT today sees partner organisations and volunteers trapping mink and seeing native wildlife rebound from Yorkshire through to Sussex, with more counties to likely sign up. The Environmental Manager continues to sit on this steering group to represent WMA interests.

The latest WRT steering group meeting was held and attended on the 24 April 2026. The latest Edition 14 of the WRT newsletter produced for April 2026 provides some interesting information, updates on the project and its progress and can be found here.

7.2. DISSOLVED OXYGEN (DO) MONITORING

The Environment Team have started the 2026 Dissolved Oxygen Monitoring surveys around the Broads Pumping Stations and these will take place every 3 weeks (or on an ad hoc basis where low pressure is forecast) until October 2026. All survey results are reported to the Environment Agency after each survey day as well as any significant DO lows recorded.

8. FLOATING PENNYWORT IN THE NORTH WALSHAM AND DILHAM CANAL / RIVER ANT – UPDATE

IDB Environment Officers continue to work closely with the NNNSI, Environment Agency, Broads Authority and Natural England to implement a plan and a solution to eradicating Floating Pennywort in the Broads, Waveney and Norfolk Rivers Internal Drainage Districts. Monthly steering group meetings continue to take place.

IDB Environment Officers undertook a survey on the 17th March 2026 to assess the status of the plant on BIDB arterial watercourses in the Wayford Bridge, East Ruston, and Chapelfield catchments. During the visit, no Floating pennywort was observed growing within the IDB arterial watercourses themselves, however, the plant was observed at the outfall of the Wayford Bridge pumping station, and at a nearby staithe. This information has been reported to the NNNSI.

9. UPDATE ON THE WILD RELEASE OF BEAVER

Officers continue to attend regular meetings with Natural England to satisfy the Boards that no applications to legally release wild beavers will be considered by Natural England without significant consultation with the relevant Internal Drainage Board.

Throughout these meetings officers have remained in discussion with Natural England regarding the trapping of any illegally released or unlicenced beavers identified on the River Wensum in Norfolk and the Little Ouse River in Suffolk. Natural England have repeatedly reassured officers that it is Natural England's view that these unlicenced beavers should be trapped and relocated, to ensure that an unauthorised population doesn't become established in an inappropriate location or from a limited gene pool.

Natural England have unfortunately not been able to successfully coordinate any on-site efforts to trap the Beavers reported on the River Wensum ahead of the breeding season.

Officers will continue to stress to Natural England the importance of proactive beaver management in locations where the risks associated with wild beaver releases (such as the need to protect embanked / perched watercourses in high flood risk areas) are clearly likely to outweigh the benefits, or where the potential impacts of such releases have not been assessed.

CATHRYN BRADY
HEAD OF CATCHMENT SERVICES
MAY 2026

BROADS (2006) IDB

SCHEDULE OF PAID ACCOUNTS

Payment Date From : 01/12/2025

Payment Date To : 31/03/2026

Account ID	Name	Details	Amount Paid This Period
AC0006	Aquatic Control Engineering Ltd	Capital Works	280,152.11
AL0005	Allstar Business Solutions Limited	Fuel	19,306.91
AL0006	Althon Limited	Capital/Maintenance Works	10,026.00
AN0003	Anglia Spareline Ltd	Maintenance Works	141.00
AN0005	Anglian Plant Limited	Capital/Maintenance Works	6,246.36
AN0120	The AF Group Limited	Recharge/Capital/Mobile Plant Exp	28,899.29
BAM002	BAM Nuttall Ltd (Upper Thurne	Capital Works	2,714,317.83
BE0003	Bear Terrain Ltd	Rechargeable Works	2,400.00
BE0006	Ben Burgess & Co Ltd	New Reform	144,204.00
BI0007	B. Rae Contracting Limited	Rechargeable Works	1,881.97
BO0002	Boss Cabins	Mobile Plant Expenditure	274.30
BR0005	Britannia Safety & Training	Confined Space Training	1,872.00
BR0007	Brown & Co	Capital Works	10,386.65
BT0001	BT Payment Services	Telephone/Broadband	1,061.49
BU0004	Built Intelligence Ltd	Capital Works	6,270.00
BU0005	Buckenham Blast Cleaning	Mobile Plant Expenditure	720.00
CI0001	City Electrical Factors	Maintenance/Mobile/Capital Exp	399.42
CO0001	Conservation Works Ltd	Rechargeable Works	10,200.00
CO0007	Cooks Blinds and Shutters Ltd	Martham Depot Repairs	332.40
CR0004	Creative Covers	Capital Works	1,670.00
DI0006	Direct Cleaning Services	Cleaning of Depot	649.80
DU0002	Duffin Fabrication	Mobile Plant Expenditure	607.06
DV0001	DVLA	Vehicle Tax	2,070.00
EE0001	EE	SIMO CCTV Camera's	2,285.42
EN0520	Engineering & Hire Ltd	Mobile Plant Expenditure	1,433.91
EO0550	E.On UK PLC	Electricity	1,013.18
ER0002	Eriks Industrial Services Ltd	Maintenance Works	13,638.04
FL0004	Flowfit	Mobile Plant Expenditure	319.31
FR0002	Fram Farmers Ltd	Electricity	177,067.77
GA0001	Garic Ltd	Rechargeable Works	1,112.59
GS0001	G & S Stores Ltd	Maintenance Works	327.46
GYBC01	Great Yarmouth Borough Council	Rates	1,222.00
HA0007	Hayward United Farmers Ltd	Mobile Plant Expenditure	36.00
HA0009	Hayley Group Limited	Mobile Plant Expenditure	484.73
HA0011	Haswell Training Ltd	Training Course Fees	5,448.60
HO0003	Holmes Plant & Construction Ltd	Rechargeable Works	8,646.00
HU0001	Hubble & Co Ltd	Capital/Mobile Plant Expenditure	1,183.16
HU0850	D C Hunt Engineers Ltd	Capital Works	11,926.21
IN0950	Inland Revenue	PAYE & NIC	59,658.32
IT0001	I Track Direct Limited	Mobile Plant Expenditure	79.96
JA0002	Jacobs U.K. Limited	Capital Works	91,122.60
JC0001	Watling JCB Ltd	2 x New Excavators	324,844.80

BROADS (2006) IDB

SCHEDULE OF PAID ACCOUNTS

Payment Date From : 01/12/2025

Payment Date To : 31/03/2026

Account ID	Name	Details	Amount Paid This Period
JD0001	John Davidson (Pipes) Ltd	Capital/Maintenance Works	18,274.45
JE0001	Stark Building Materials UK Limited	Maintenance Works	1,320.00
JKH001	J.K.H Drainage Units Ltd	Rechargeable Works	3,704.40
JO0002	Roger Jones	Pump Attendant	1,800.00
JP0001	JPS Commercials	Small Tools/Mobile Plant Exp	4,353.00
LA0002	Mervyn Lambert Plant Ltd	Capital/Recharge/Maintenance	4,774.20
LE0003	4 Syte Funding Ltd	Capital Works	24,057.00
MI0002	MIG Anglia Ltd	Small Tools/Consumables	372.62
MI0004	Tillicoultry Quarries (EA) Ltd	Rechargeable Works	363.60
MT0001	M.T.Plant Services	Mobile Plant Expenditure	5,887.07
NE0003	Newsquest Media Group Limited	Capital Works	2,558.62
NI0001	J Nicholls	Maintenance Works	2,250.00
NI1450	Nicholsons	Small Tools/Tyre Repairs	793.07
NO0004	Norse Eastern Ltd	General Waste & Recycling	377.10
NO0009	Norwich Instrument Services Ltd	Small Tools & Consumables	302.47
NO0012	Norfolk Hose Services Ltd	Small Tools/Mobile Plant Exp	541.78
NO0013	Norfolk Trailers	Small Tools/1 x New Trailer	9,497.46
NO1470	Norfolk Pension Fund	Pension Contributions	50,921.65
NO1475	Norfolk Rivers IDB	Recharge/Capital Works	23,066.74
PA0003	Parker Hydraulics and Pneumatics	Maintenance Works	33.36
PA0005	Pattisons(Anglia)Ltd	Recharge/Maintenance Works	18,813.00
PE0003	Pearson Hydraulics Ltd	Mobile Plant Expenditure	169.72
PL0001	PLG Country Store Ltd	Capital/Maintenance Works	3,793.99
PU0001	Pulsar Process Measurement Ltd	Capital Works	1,442.40
RA0002	Ray Britland Contractors Limited	Rechargeable Works	37,380.00
RE0004	Rexel UK Limited	Capital Works	7,184.86
RE0007	Red7 Inshore Diving Limited	Maintenance Works	3,247.80
RH0001	Rhino Building & DIY Supplies	Maintenance/Capital/Recharge	760.55
RH0002	RH Bodyworks	Excess Insurance	591.77
RO0009	Roy Humphrey Group	Rechargeable Works/MOT	3,429.72
RO0010	Rouse Forestry	Capital Works	528.00
RS0002	RS Components Ltd	Capital Works	938.77
SA0004	SAS Agri Ltd	Maintenance/Recharge Works	3,915.00
SE0002	Darren Self	Small Tools/Consumables	66.00
SSAF01	SSAF Window Films Ltd	Maintenance/Recharge Works	1,025.40
TH0003	Robert P. Thain	Recharge/Capital/Maintenance	12,864.00
TO0005	SLM Toyota Lowestoft	Servicing/MOT - Trucks	6,568.98
TR2010	Mr P Travis	Pump Attendant	1,500.00
TU0002	C R Turner	Maintenance/Capital Works	4,752.00
TU0004	Turner & Townsend	Capital Works	209,056.59
UKP001	UK Power Networks (Operations)	Capital Works	13,312.64
VA0003	J H Vaudry and Sons Ltd	Rechargeable Works	985.20

BROADS (2006) IDB

SCHEDULE OF PAID ACCOUNTS

Payment Date From : 01/12/2025

Payment Date To : 31/03/2026

Account ID	Name	Details	Amount Paid This Period
VE0001	Veas Consulting Ltd	Capital Works	3,600.00
VO0001	Vodafone	Mobile Phones	1,909.86
WA0001	Water Management Alliance	Rechargeable/Capital Works	163,629.41
WI0004	Wilkin Chapman LLP	Capital Works	4,364.50
WJ0001	WJ Groundwater Limited	Capital Works	8,676.00
WO0001	Wolseley UK Limited	Capital Works	33,948.00
WO0003	Workwear (East Anglia) Ltd	PPE	424.21

Please note that the amounts shown above include Vat **£4,650,065.61**

Water Management Alliance

Assurance Review of Annual Governance and Accountability Return

April 2026

Final

Executive Summary

OVERALL ASSESSMENT		ACTION POINTS	HIGH RISK	MEDIUM RISK	LOW RISK	OPERATIONAL
	SUBSTANTIAL ASSURANCE		0	0	3	1

KEY STRATEGIC FINDINGS	
GF	**The Water Management Alliance (WMA) has good accounting practices, and the governance, risk and control framework is working well.**
RM	**The Member Board's Risk Registers do not include residual risk scores to assess the effectiveness of mitigating controls.**
C	**The WMA has complied with the publication requirements as stated by the Accounts and Audit Regulations 2015.**
C	**The WMA use the Sage 200 suite of software to manage their accounts, which supports accurate accounting and good record keeping.**
C	**Sample testing of high value payments validated purchase order, invoice and payment matching and authorisation with no discrepancies.**
PM	**Management accounts, including budget data, are reported at each Board meeting as evidenced by the corresponding minutes.**

SCOPE	ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE
The audit covered all areas required by the Annual Governance and Accountability Return (AGAR) and included, where appropriate, the key risks for a drainage board.	The purpose of the review was to undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit.

Assurance - Key Findings and Management Action Plan (MAP)

Ref	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Risk Mitigation	Each Board within the alliance maintains an individual risk register following a consistent format. Risks are assessed using a 3x3 matrix and mitigating actions are in place, alongside designated risk owners and defined review dates. The four Ts risk scoring methodology (transfer, tolerate, treat, take the opportunity) is used, however residual risk scores are not in place to assess the effectiveness of current controls.	Introduce residual risk scores be added to the Board's risk registers to assess the effectiveness of current mitigating controls.	3	*Risk registers are under review and changes will be made within the year.*	*31/03/27*	*COO*
2	Governance Framework	The following Policies and procedures for each Board were reviewed and found to cover the expected areas and key controls: Business Plan (Policy Statement) - All approved within the five-year review cycle except for Waveney, Lower Yare and Lothingland (WLYL) which was due to be reviewed May 2025; Consortium Management Committee - Terms of Reference dated March 2024; and the Capital Financing and Reserves Policy - approved September 2022 with a five-year review cycle and is adopted by all seven Boards.	The Business Plan for Waveney, Lower Yare and Lothingland (WLYL) be reviewed and updated in line with the agreed cycle.	3	*This was omitted in the usual cycle and will be taken to the May Board meeting for approval.*	*31/05/26*	*BSM*
3	Governance Framework	The Financial Regulations were recently approved with a three-year review cycle and are adopted by all seven Boards; however, they do not reference the Procurement Act 2023.	The Financial Regulations be updated to reference the Procurement Act 2023 along with any recent changes.	3	*This will be reviewed and amended in year and taken to the CMC and Boards for approval.*	*31/03/27*	*CFO*

PRIORITY GRADINGS

1	**HIGH RISK**	Fundamental control weaknesses or compliance issues that require immediate attention.
2	**MEDIUM RISK**	Control weaknesses that are not critical but require planned action at the earliest opportunity.
3	**LOW RISK**	Minor issues on which action should be taken or monitored as part of continuous improvement.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Root Cause Indicator	Finding	Suggested Action	Management Comments
1	Risk Mitigation	It was noted that the current 3x3 risk scoring system may not always capture nuanced differences in risk levels, particularly when a risk's likelihood and impact fall between distinct scores. Consideration to a wider map would allow for greater precision in assessing and communicating risk levels, reducing the potential for over- or under-representation. As Drainage Boards' activities may affect environment and infrastructure, it is crucial that risks are scored and assessed effectively.	Consideration be given to using a 4x4 (or higher) risk matrix to ensure risk scores better represent the actual likelihood and potential impact of the risk occurring.	*Risk registers are under review and changes will be made within the year.*

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	**Governance Framework**	There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	Partially in place	2 & 3	-
RM	**Risk Mitigation**	The documented process aligns with the mitigating arrangements set out in the corporate risk register.	Partially in place	1	1
C	**Compliance**	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	In place	-	-
PM	**Performance Monitoring**	There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	In place	-	-
S	**Sustainability**	The impact on the organisation's sustainability agenda has been considered.	In place	-	-
R	**Resilience**	Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Information
The Water Management Alliance (WMA) consists of the following seven Boards: Broad (BIDB); East Suffolk (ESWMB); King's Lynn (KLIDB); Norfolk Rivers (NRIDB); South Holland (SHIDB); Waveney, Lower Yare and Lothingland (WLYL); Pevensey and Cuckmere (PCWMB).
Three Board meeting agendas, minutes and report packs from throughout 2025 were reviewed for each Board. All were found to be comprehensive and demonstrated good governance. Decisions and actions had been followed through including the approval of drainage rates for each board.

Other Information	
	The WMA has complied with the publication requirements as stated by the Accounts and Audit Regulations 2015 including publication of the Annual Governance and Accountability Return, Auditor's Certificate/Report and Statement of Accounts.
	The Risk Management Policy was last reviewed in September 2021 and has a five-year review period. The Policy applies to and has been adopted by all seven Boards in the Alliance.
	Each Board reviews its objectives and sets new objectives for the following financial year at their rate setting meetings in January/February. This is confirmed in each Board's minutes which are available on the WMA website.
	The WMA use Sage 200 accounting software for their accounting records which supports the financial transactions of the Boards. The Nominal Ledger Trial Balance and Balance Sheet (dated February 2026) for all seven Boards were reviewed and found to be in balance with a positive net asset that has increased from the previous year. In addition, the Income and Expenditure accounts were reviewed for all seven Boards and found to be in order, noting an increasing trend in profit compared to previous years.
	Accounts payable are managed using Sage 200 Accounting Software. All procurement of goods and services are to be authorised in line with the thresholds stated in the Financial Regulations, by the raising, signing and dating an official purchase order (PO). Quotes/tenders, delivery notes, invoices for payment and credit notes are all matched to the corresponding PO and confirmed as correct prior to payment.
	The five greatest payments of the year were selected across the seven Boards and reviewed in detail. Each Board provided a PO (if applicable), invoice, nominal ledger entry, payment run and bank statement for each payment. All were found to reconcile and had been authorised accordingly demonstrating good accounting practices with adequate controls and approvals in place.
	Drainage rates and special levies are set and sealed by each Board at their January/February meeting annually. Many of the Boards also receive Environment Agency contributions, Grant income and Tranche Funding Grant income.
	Accounts receivable is managed using Sage 200 Accounting Software. The Chief Financial Officer (CFO) is responsible to the Chief Executive for raising and collecting sundry debts due and shall ensure that all debts are substantially collected within 30 days from the Debtor Invoice tax point date. The Chief Financial Officer (CFO) shall advise the Chief Executive of any debt that becomes 3 months overdue or whenever a debt becomes doubtful, whichever earlier. Aged Debtor reports dated February 2026 were reviewed for all Boards and no significant aged debts were identified.
	All seven boards use the same write-off procedure as detailed in the Financial Regulations. The Chief Executive has authority to write off debts up to £2,000, surplus goods, damaged/stolen goods and obsolete goods. Budget holders and other staff must inform the Chief Executive of any material item they consider should be written off. The Responsible Financial Officer must ensure appropriate adjustments are made to the accounting records where a write-off constitutes part of a stock account.
	The CFO is responsible to the Chief Executive for the proper compilation of the payroll(s). Each Board operate an individual payroll (excluding ESIDB; PCWMB and WLYL as these Boards have no employees) and the WMA operate a separate payroll for shared staff, such as administration staff.

Other Information	
	Payrolls for the month of December 2025 were examined and found to be in order including both employee and employer deductions. Review of PAYE and NI invoices and the corresponding BACS runs and Bank Statements for all applicable Boards confirmed payments were made as required for December 2025. Review of the pension invoices for each board shows employee and employer pension contributions have been made to the respective pension providers as required for December 2025. Each payment was reconciled to the corresponding BACS run and bank statement.
	The Asset Register for each Board was reviewed and found to be in order, up to date and included details on original purchase, revaluation, depreciation and net book value.
	Accounting Statements have been undertaken and reconciled to the cash book for each Board with no unreconciled sums. Bank reconciliations for period January 2026 were reviewed and it was confirmed all Boards' bank accounts were accurately reconciled to the cash book
	Management accounts, including budget data, are reported at each Board meeting as evidenced by the corresponding minutes.
	The WMA's Capital Financing and Reserves Policy was approved in September 2022 and is to be reviewed every five years. General Reserves should be no less than 20% of net expenditure, therefore, the Boards aim to maintain a general reserve of no less than £200k at the end of every financial year. Due to high inflation, many other Drainage Boards in the East Anglia area have been looking to increase their general reserve capacity to 30% of net expenditure. While the WMA's Boards have not built up their reserves to this capacity during the same time-frame (due to the increase in rates and levies that would be required), the Policy is due for review in September 2027 - presenting a good opportunity to formally consider increasing General Reserve Capacity.
	The Boards maintain an indicative five-year forecast which enables future increases in both the penny rate and precept to be calculated and for such bodies as the precepting authorities to be consulted well in advance of any increases being made. The forecast is presented to each Board at the annual January/February rate setting meeting.
	The Financial Regulations state the Chief Financial Officer is responsible for ensuring that all monies received are properly recorded in the Member Board's accounting records. Cheques are banked daily using Online Banking. Cheques and cash that cannot be banked in this manner are banked at least weekly.
	2024/25 year-end bank reconciliations for all Member Boards for confirmed to have been completed and verified with no unreconciled sums.
	Total expenditure for 2025/26 as at the most recent published Board Meetings was within budget, except for NRIDB and SHIDB due to rechargeable works. This was raised as a routine recommendation during the 2024/25 AGAR where it was noted that these types of works are volatile, making estimates particularly challenging which could result in distorted budgets should the recommendation be actioned. Internal audit is satisfied that the recommendation has been considered, and that the finding presents no material control risk as the expenditure is offset by rechargeable income.

Scope and Limitations of the Review

1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Assignment Engagement Details

3.

TIAA Auditors	Title	Contact Email
William Railton	Auditor	William.railton@tiaa.co.uk
David Robinson	Director of Audit	David.robinson@tiaa.co.uk

Effectiveness of arrangements

4. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

5. The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

6. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

7. The table below sets out the history of this report.

Stage	Issued	Response Received
Audit Planning Memorandum:	10th February 2026	10th February 2026
Draft Report:	22nd April 2026	
Revised Draft Report:	23rd April 2026	24th April 2026
Final Report:	24th April 2026	

Internal Drainage Boards – Remote auditing audit programme
2026/27 Internal Audit Arrangements

Strategic Risks

Governance

1) Review Constitution, Standing Orders, Financial Regulations, Award of Contracts and other procedures (I will obtain this data from your website)
2) Review Board agendas and minutes for the year (I will require the latest three meetings data – agendas and minutes please. Also include the latest meeting agenda)
3) Review any Committee agendas and minutes for the year (I will require the latest three meetings data – agendas and minutes please. Also include the latest meeting agenda)
4) The drainage board has published information on its website to comply with the Transparency Code for smaller authorities (I will obtain this data from your website)
5) The drainage board for the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (I will obtain this data from your website, and from sight of your Board minutes approving the dates set)
6) The drainage board has complied with the publication requirements as stated by the Accounts and Audit Regulations 2015 (Please provide evidence that these have been complied with)

Risk Management

1) Review risk management policy and procedures (These should be on the website, but please provide if not)
2) Review risk register (If not on the website please provide)
3) Review process and procedures for how risk is managed on a day by day basis (A brief note on this please)
4) Review key objectives for the IDB and the risks associated with achieving these objectives (This should flow from the risk register)
5) Review the controls in place to mitigate these risks and see how effective they are. (These should be contained within the risk register. I may select a sample for review to confirm working as expected)

Operational Risks

Accounting Records

1) Review the accounting records for the IDB
2) Are these up to date and in balance (A current trial balance please and a copy of the profit and loss account and balance sheet at the time of the audit)

Expenditure

1) Review accounts payable (creditors) (An aged creditors list please)
2) Test a sample of payments made to verify they have been correctly paid. Check if possible the receipt of the goods. Check accuracy, procedures (purchase order system) and approval process – was this in accordance with Financial Regulations. (I will select my sample from the expenditure items reported to the Board meetings) (Copies of the supporting documents for the sample selected will be required)
3) Check treatment of VAT (included above)

Budget

1) Review the budgetary arrangements. (This should be available in the Board papers)
2) Review the precept of rates (Please provide the Board agenda and minute approving the penny rate for 25/26 if not already provided above)
3) Review how the budget is monitored (These should be included in the Board papers above)
4) Review reserves and the policy for these (Please provide latest reserves position and 5/10 year forecast that shows how general reserves are expected year on year in the future)

Income

1) Review accounts receivable (debtors) (An aged debtors list please – both general and rates)
2) Review debt collection procedures (Please confirm debt collection arrangements and dates)
3) Review any write off arrangements (Please provide details of any write offs – approval/procedures)
4) Review recording and banking of income (Please confirm banking arrangements particularly cash or cheque)
5) Test a sample of payments received to verify they have been correctly dealt with. Check accuracy and procedures – was this in accordance with Financial Regulations. (Please provide a list of debts raised in the year and I will select a sample for a more detailed review)
6) Check treatment of VAT (included above)

Petty Cash

1) Check the Petty Cash arrangements where held
2) Verify Petty cash is in balance, test a sample of transactions for relevance and accuracy and that a valid receipt is present. (Please provide a short note on petty cash and confirm VAT has been correctly treated)
3) Check treatment of VAT (included above)

Payroll

1) Review the payroll system
2) Test a sample of employees for accuracy of pay and treatment of variations including Tax and NI. (Please provide a summary of payments made to staff which includes all deductions both employee and employer)
3) Verify PAYE and NI requirements have been met (Please confirm and evidence that PAYE, NI and pension payments have been made to HMIC and LCC)

Asset Register

1) Verify the asset register is complete and up to date. (Please provide a copy of the asset register)
2) Verify where possible the asset and investment exists (I will not be confirming that any asset exists for this audit!!)

Bank

1) Verify and confirm bank reconciliations have been regularly undertaken. (Please provide a latest bank reconciliation)
2) Confirm end of year bank reconciliation (Year end follow up audit)

Accounting Statements

1) Verify accounting statements have been undertaken and reconciled to the cash book. (Please confirm and year end follow up audit)
2) Review and verify the audit trail of sums feeding into the accounting statements. (Year end follow up audit)

BROADS (2006) IDB
FINANCIAL REPORT SUMMARY FOR THE YEAR ENDED 31 MARCH 2026

EXECUTIVE SUMMARY

1. A surplus of £1,119,939 for the financial year 25-26 (year ended 31 March 2026) has been reported, we budgeted for a deficit of (£80,975). However, we must note that this is due to additional one off income that has been received within the reporting period, detailed below.

2. Over the last few years, the Board has been financing a significant and increasing proportion of its day-to-day operating expenditure from reserves, which is not sustainable. The surplus recognised this year will begin to replenish this reserve which has been depleted in previous years.

3. An additional £337,970 of investment interest has been received. This is due to the interest rates being significantly increased within the reporting period. £305,883 has been transferred into the Capital Works Interest Reserve. This will be used to offset against future costs of audits, revaluations and resourcing to administer any additional requirements, due to the Board moving towards Principal Authority audit. We are already aware of these favourable interest rates being reduced, therefore there will be more financial pressure on the IDB in the forthcoming year. The amount we hold on deposit is likely to dramatically decrease over the next reporting period as we progress with the Capital Programme.

4. Maintenance Works have come in £398,698 under what was originally estimated. There was far less rainfall in the current financial year than seen in the previous year, and this meant that the costs of electricity were £318,088 less than budgeted for. The Board's Operations Manager and MEICA team time that has been working on the Tranche Funded projects mean that a larger Contribution towards Fixed Overheads has been received from this external funding. As agreed by the Board previously, this underspend will be transferred into the Capital Works Reserve, as detailed in the notes to the financial report, to enable the Board to earmark this for future GIA schemes where a 10% Board Contribution may be required.

5. The Board held a 10% interest in Kettlewell House, Kings Lynn. This has now been sold with the Board receiving £81,500 profit on sale on this asset.

6. Consortium Charges were also £33,000 less than budgeted for. This is due to the hours the Area Manager, MEICA Manager and Environment Team have worked on Tranche Projects, and these being claimed for externally against this funding stream.

7. Surface water development contributions of £49,947 have been received in year and credited against the relevant catchment within the Development Reserve.

S JEFFREY
CHIEF FINANCIAL OFFICER/RFO

Broads Drainage Board

From: 01 April 2025 **Period To:** 12
To: 31 March 2026 **Year Ended:** 31 March 2026

Notes	Income and Expenditure Account	Y-T-D Budget £	Y-T-D Actual £	Y-T-D Variance £	Annual Budget £	Projected Out-Turn £	Projected Variance £
	Income:						
	Occupiers Drainage Rates	428,830	428,830	0	428,830	428,830	0
1	Special Levies issued by the Board	985,584	985,584	0	985,584	985,584	0
	Grants Applied	23,323,340	9,986,404	-13,336,936	23,323,340	9,986,404	-13,336,936
	Tranche Funding Grant Applied	0	165,214	165,214	0	165,214	165,214
	Rental Income	5,000	730	-4,270	5,000	730	-4,270
2	Highland Water Contributions	305,080	374,883	69,803	305,080	374,883	69,803
3	Income from Rechargeable Works	10,000	1,235,856	1,225,856	10,000	1,235,856	1,225,856
	Development Contributions	0	49,947	49,947	0	49,947	49,947
	Investment Interest	18,750	356,720	337,970	18,750	356,720	337,970
4	Other Income	334,695	394,952	60,257	334,695	394,952	60,257
	Total Income	**£25,411,279**	**£13,979,121**	**-£11,432,159**	**£25,411,279**	**£13,979,121**	**-£11,432,159**
	Less Expenditure:						
6	Capital Works	23,323,340	9,954,276	13,369,064	23,323,340	9,954,276	13,369,064
	Tranche Funding Expenditure	0	154,656	-154,656	0	154,656	-154,656
7	Environment Agency Precept	195,253	191,462	3,791	195,253	191,462	3,791
8	Maintenance Works	1,774,951	1,373,672	401,278	1,774,950	1,373,672	401,278
9	Administration Charges	198,710	214,613	-15,902	198,710	214,613	-15,902
3	Cost of Rechargeable Works	0	1,151,574	-1,151,574	0	1,151,574	-1,151,574
5	Net Deficit/(Surplus) on Operating Accounts	0	-81,912	81,912	0	-81,912	81,912
	Total Expenditure	**£25,492,254**	**£12,958,341**	**£12,533,913**	**£25,492,254**	**£12,958,341**	**£12,533,913**
	Profit/(Loss) on disposal of Fixed Assets	0	99,160	99,160	0	99,160	99,160
10	**Net Surplus/(Deficit)**	**-£80,975**	**£1,119,939**	**£1,200,914**	**-£80,975**	**£1,119,939**	**£1,200,914**

Broads Drainage Board

From: 01 April 2025 **Period To:** 12
To: 31 March 2026 **Year Ended:** 31 March 2026

Notes	Balance Sheet as at 31-3-2026	Opening Balance £	Movement This Year £	Closing Balance £
11	**Fixed Assets:**			
	Land and Buildings	205,969	-61,161	144,807
	Plant and Equipment	271,967	253,113	525,080
	Pumping Stations	0	0	0
	Shared Consortium Assets	0	0	0
		477,936	**191,952**	**669,887**
	Current Assets:			
12	Bank Account	690,494	-379,234	311,260
	Stock	5,136	5,784	10,921
13	Trade Debtors	256,435	-219,461	36,974
19	Grant Due	0	0	0
14	Work in Progress	45,135	267,842	312,977
15	Term Deposits	7,600,000	3,150,000	10,750,000
16,17	Drainage Rates and Special Levies Due	-875	268	-607
18	Prepayments	0	6,418	6,418
	Prepayments to WMA	-27,465	-33,669	-61,134
	Accrued Interest	0	33,270	33,270
	Accrued Income	0	40,294	40,294
	VAT Due	301,098	98,792	399,890
		8,869,958	**2,970,306**	**11,840,264**
	Less Current Liabilities:			
	Creditors	631,788	-36,564	595,224
	Accruals	418,967	1,257,191	1,676,158
	Payroll Controls	0	0	0
	Debtors paid in advance	7,167	84,931	92,098
20	Loans due in less than one year	0	0	0
		1,057,922	**1,305,558**	**2,363,481**
	Net Current Assets	**7,812,036**	**1,664,748**	**9,476,784**
	Less Long Term Liabilities:			
28	Net Pension Liability/(Asset)	-831,000	-104,000	-935,000
20	Loans due in more than one year	0	0	0
		-831,000	**-104,000**	**-935,000**
	Net Assets	**£9,120,971**	**£1,960,700**	**£11,081,671**
21	**Reserves:**			
	Earmarked			
19	Grants Reserve	6,296,062	832,027	7,128,088
	Grant Funding Reserve	90,679	-53,077	37,602
22	General Reserve	1,071,845	310,209	1,382,054
23	Development Reserve	99,074	49,947	149,021
	Plant Reserve	305,827	0	305,827
	Capital Works Interest Reserve	306,696	305,883	612,579
24	Capital Works Reserve	77,600	453,900	531,500
		8,247,782	**1,898,889**	**10,146,671**
	Non-Distributable			
25	Revaluation Reserve	42,189	-42,189	0
26	Pension Reserve	831,000	104,000	935,000
		873,189	**61,811**	**935,000**
	Total Reserves	**£9,120,971**	**£1,960,700**	**£11,081,671**

S JEFFREY BSc (Hons) FCCA CPFA
CHIEF FINANCIAL OFFICER

Broads Drainage Board

From:	**01 April 2025**	**Period To:**	**12**
To:	**31 March 2026**	**Year Ended:**	**31 March 2026**

Note **Notes to the Accounts**

1 Special Levies collected from constituent Billing Authorities were as follows:

	Y-T-D Budget	Y-T-D Actual
Broadland District Council	252,114	252,114
Great Yarmouth Borough Council	285,123	285,123
North Norfolk District Council	444,416	444,416
South Norfolk District Council	3,931	3,931
	985,584	**985,584**

2 The Highland Water Claim for 2025/26 has been submitted to the Environment Agency (EA) in September 2025 and has been paid in full.

3 These are rechargable works completed for our Member Boards, other Risk Management Authorities and landowners.

4 Other Income for this year is made up as follows:

		Y-T-D Budget	Y-T-D Actual
4803	Shared Income from WMA	334,420	386,127
4800	Sundry Income	275	8,675
4802	Summons Costs	0	150
		334,695	**394,952**

5 The Net Operating Deficit/(Surplus) for this year to date is made up as follows:

	Y-T-D Budget	Y-T-D Actual
Labour Operations Account	0	-21,199
Mobile Plant Operations Account	0	-60,713
	0	**-81,912**

Detailed operating surpluses/(deficits) for the Labour Operations Account and each item of Mobile Plant are shown in the Labour and Plant Operations Reports, which can be made available to members on request.

6 The gross cost and net cost of each capital scheme is detailed on the schedule of capital works and approved by the Board annually, which is managed by the Project Delivery Manager and can be made available to Members on request.

7 The EA Precept due for 2025/26 is payable to the EA on 31 May and the other half is payable to them on 30 November.

8 The detailed maintenance operations in each sub catchment is approved by the Board annually and shown on the schedule of maintenance works, as managed by the Operations Manager, which can be made available to Members on request. Expenditure is analysed as follows:

		Y-T-D Budget	Y-T-D
	Labour Charges	347,674	303,020
	Pump Attendance	11,250	13,500
	Plant Charges	134,258	130,143
	Insurance	42,246	43,279
	Out-sourced repairs and maintenance	81,770	67,077
	Materials	34,800	14,748
	Plant Hire	0	0
	Electricity	570,683	252,595
	Telemetry	5,182	4,804
	Professional Fees	0	0
	Depreciation	0	0
	Direct Works	**1,227,863**	**829,165**
5400	Technical Support Staff Costs	479,001	486,027
5450	Other Technical Support Costs	57,420	52,473
5500	Biodiversity Action Plan Costs	10,667	6,007
5600	Development Expenditure	0	0
	Maintenance Works	**1,774,951**	**1,373,672**

Broads Drainage Board

From:	**01 April 2025**	**Period To:**	**12**
To:	**31 March 2026**	**Year Ended:**	**31 March 2026**

Note **Notes to the Accounts**

9(i) Administration charges largely reflect the Board's share of consortium expenditure (excluding the technical support costs, which are included in the maintenance works expenditure). Shared expenditure is monitored by the Consortium Management Committee and the Board every three months:

		Y-T-D Budget	Y-T-D Actual
6000	Administration Staff Costs	132,331	138,594
6001	Other Administration Costs	60,129	70,156
6200	Drainage Rates AV Increases/(Decreases)	0	4.94
6100	Kettlewell House Depreciation	750	343
6300	Sundry Debtors Written Off	0	0
6400	Sundry Expenses	1,750	1,879
6500	Settlement Discount	3,750	3,635
		198,710	**214,613**

9(ii). **Consortium Charges**

	Y-T-D Budget	Y-T-D Actual
Expenses		
Technical Support Staff (note 8)	479,001	486,027
Other Technical Support (note 8)	57,420	52,473
Administration Staff Costs (note 9i)	132,331	138,594
Other Administration Costs (Note 9i)	60,129	70,156
Shared Income from the WMA (note 4)	-334,420	-386,127
Net Consortium Charge	**394,461**	**361,123**

10 At the time of preparing the Estimates, the Board planned to finance the estimated net deficit this year as follows:

	Budget
Development Reserve	0
Plant Reserve	0
General Reserve	-80,975
	-80,975

11 The movement in Fixed Assets is detailed in the Fixed Assets Register for 2025/26, which can be made available to members on request. Summarised movements are as follows:

	Land and Buildings	Plant and Equipment	Pumping Stations	Total
Cost				
Opening Balance as at 1-4-2025	422,699	1,071,506	412,722	1,906,927
(+) Additions	0	430,884	0	430,884
(-) Disposals	-51,450	-156,128	0	-207,578
Closing Balance as at 31-3-2026	**371,249**	**1,346,262**	**412,722**	**2,130,233**
Depreciation				
Opening Balance as at 1-4-2025	216,731	799,539	412,722	1,428,991
(+) Depreciation Charge for year	27,547	134,922	0	162,470
(-) Accumulated depreciation written out on disposal	-17,836	-113,279	0	-131,115
Closing Balance as at 31-3-2026	**226,442**	**821,182**	**412,722**	**1,460,346**
Net Book Value as at 31-3-2025	**205,969**	**271,967**	**0**	**477,936**
Net Book Value as at 31-3-2026	**144,807**	**525,080**	**0**	**669,887**

Broads Drainage Board

From:	**01 April 2025**	**Period To:**	**12**
To:	**31 March 2026**	**Year Ended:**	**31 March 2026**

Note **Notes to the Accounts**

12 The Bank Account balance will be kept to a minimum following the decision to invest additional working balances on the short term money market. The Bank Account is reconciled as follows:

	2024/25	2025/26
Opening Balance as at 1-4-2025 b/fwd	684,177	690,494
(+) Receipts	15,379,531	32,011,216
(-) Payments	-15,373,213	-32,390,450
(=) Closing Balance as at 31-3-2026 c/fwd	**690,494**	**311,260**

Balance on Statement as at 31-3-2026	690,494	311,260
Less: Unpresented Payments	0	0
Add: Unpresented Receipts	0	0
Closing Balance as at 31-3-2026 c/fwd	**690,494**	**311,260**

13 Aged Debtor profile is currently as follows:

Debt period	**Amount**	**Number of Debtors**
<=30 days	35,172	4
>30 days and <=60 days	1,802	1
>60 days and <=90 days	0	0
>90 days	0	0
Total Trade Debtors	**36,974**	**5**

>90 days	**Amount**	**Inv.Date**	**Originator**
	0		

14 Work In Progress (WIP) is currently made up of the following jobs:.

		Estimated Completion	**Originator**
REA0001	65,592	30/04/2026	Finance
RNO0001	7,163	30/04/2026	Finance
RPE001	67,536	30/04/2026	Finance
RWA003	60,365	30/04/2026	Finance
RSO004	55,639	30/04/2026	Finance
Telemetry	23,619	30/04/2026	Finance
RM&E001	1,782	30/04/2026	Finance
REA031-A - EA Channel Maintenance Acle Landspring	7,277	30/04/2026	Operations Manager (PS)
REA031-B - EA Channel Maintenance Lake Lothing Landspring	8,690	30/04/2026	Operations Manager (PS)
REA031-C - EA Channel Maintenance Barsham	2,629	30/04/2026	Operations Manager (PS)
REA033 - EA Grass Cutting Schedule	9,858	30/04/2026	Operations Manager (PS)
RT4001 - T4 Intelligent Infrastructure	1,288	30/04/2026	Operations Manager (PS)
RWH002 - Whitlingham Country Park	1,539	30/04/2026	Partnership Projects Engineer
	312,977		

Broads Drainage Board

From: 01 April 2025 **Period To:** 12
To: 31 March 2026 **Year Ended:** 31 March 2026

Note **Notes to the Accounts**

15 Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Interest Rate
Newbury Building Society	500,000	29/01/2026	07/04/2026	3.75%
Melton Mowbray Building Society	250,000	14/01/2026	14/04/2026	3.80%
Progressive Building Society	500,000	18/12/2025	14/04/2026	3.85%
Cambridge Building Society	500,000	12/02/2026	29/04/2026	3.70%
Melton Mowbray Building Society	500,000	12/02/2026	29/04/2026	3.80%
National Counties Building Society	500,000	30/03/2026	29/04/2026	3.71%
Melton Mowbray Building Society	250,000	26/02/2026	14/05/2026	3.75%
Saffron Building Society	500,000	19/11/2025	14/05/2026	3.90%
Nottingham Building Society	1,000,000	25/03/2026	28/05/2026	3.80%
West Bromwich Building Society	750,000	14/01/2026	12/06/2026	3.69%
Furness Building Society	500,000	30/03/2026	29/06/2026	3.85%
Progressive Building Society	500,000	30/03/2026	29/06/2026	3.80%
Saffron Building Society	500,000	18/12/2025	29/06/2026	3.95%
Vernon Building Society	750,000	14/01/2026	14/07/2026	3.82%
Dudley Building Society	1,000,000	25/03/2026	30/07/2026	3.95%
Cambridge Building Society	500,000	25/03/2026	27/08/2026	4.00%
Furness Building Society	500,000	25/03/2026	27/08/2026	4.00%
National Counties Building Society	250,000	14/01/2026	13/01/2027	3.71%
Newcastle Building Society	1,000,000	31/03/2026	31/03/2027	4.25%
	10,750,000			

16 Special Levies are due to be paid by Constituent Councils in two halves on 1 May and 1 November every year.

17 Drainage Rates are paid by occupiers of agricultural land and/or buildings. There are currently 9 Ratepayers that have not paid their drainage rates for 2025/26, as compared to 4 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2024/25	2025/26
Arrears b/fwd	640	-875
Drainage Ratepayers	389,984	428,827
Special Levies for the year	896,394	985,600
Payments Received	-1,285,831	-1,412,166
Annual Value Decrease	-2,912	-15,049
Annual Value Increase	888	14,816
New Assessments	2,024	233
Irrecoverables and write offs	-268	-93
Summons Collection Costs	75	300
Settlement Discount	-3,619	-3,635
Returned Amount	1,691	78
Paid Refund	68	1,431
Sundry adjustments	-8	-75
Arrears c/fwd	**-875**	**-607**

18 This prepayment relates to the Great Yarmouth Borough Council Business Rates for 2026/27.

Broads Drainage Board

From:	**01 April 2025**	**Period To:**	**12**
To:	**31 March 2026**	**Year Ended:**	**31 March 2026**

Note **Notes to the Accounts**

19 **Grants Reserve**

Grants Unapplied are those grants that we have received in advance of doing work on the following schemes:

	2024/25	2025/26
SCH02: Hickling Broad - Stubb Road (100%)	77	77
SCH05: Calthorpe Broad (100%)	403	403
SCH06: Stubb Mill Pump Replacement (45%)	4,185	0
SCH07: Potter Heigham Automatic Weedscreen	4,632	0
SCH08: St Benet's Pumping Station	14,230	0
SCH09: River Yare Pumping Station Improvement	2,477	2,477
SCH10: Halvergate Marshes WLMA (100%)	5,806	5,806
SCH12: Muckfleet Survey & Options Appraisal	409	409
SCH13: Five Mile Pump Replacement (45%)	787	0
SCH14: Hermitage Pump/Structure Replacement (45%)	800	0
SCH15: Thurne Pumping Station (45%)	394	0
SCH19: Damgate Marshes (100%)	69	69
SCH23: Shallam Dyke	2,721	2,721
SCH27: Ludham Bridge	2,350	0
SCH32: Eastfield Pumping Station Auto Weedscreen	2,066	0
SCH45: Hickling (100%)	26,505	26,505
SCH50: Parrots Feather: Norfolk County Council (100%)	2,448	2,448
SCH57: South Walsham GWP (100%)	40	40
SCH60: Tunstall Pumping Station Emergency Works (45%)	2,684	0
SCH67: Horsey Boat Dyke Culvert Works FCERM7 Study	9,564	9,564
SCH69: Stokesby PS Bypass FCERM7 Study	11,686	11,686
SCH70: Tunstall PS Bypass FCERM7 Study	28,194	28,194
SCH71: Broads Culvert Surveys	18,055	18,055
SCH73: Muckfleet Bank Improvements	127,731	127,731
SCH74: Martham Boat Dyke Culvert Study	30,229	30,229
SCH77: River Yare Water Level Management Improvements	101,589	53,990
SCH78: River Restoration Officer	1,172	1,172
SCH79: River Bure FCERM7 Study	378,536	275,902
SCH80: Upper Thurne Integrated Improvement Works	5,515,822	6,530,609
SCH81: LAPSIP Broadland Peatcams	399	0
	6,296,062	**7,128,088**

Capital Grant Due:

	£
Grant Reserve as at 1-4-2025 b/fwd	6,296,062
Add Grants Received	10,818,431
Less Grant Applied	-9,986,404
Grant Reserve as at 31-3-2026	**7,128,088**

20 There are currently no outstanding Public Works Loans.

Broads Drainage Board

From: 01 April 2025 **Period To:** 12
To: 31 March 2026 **Year Ended:** 31 March 2026

Note **Notes to the Accounts**

21 The Reserves are managed in accordance with the Capital Financing and Reserves Policy, as approved by the Board on 01 November 2022. This policy is available for viewing on the Board's website.

22 Movements on the General Reserve are made up as follows:

	2024/25	2025/26
Opening Balance, as at 1-4-2025 b/fwd	325,072	1,071,845
Net Surplus/(Deficit) for the year	957,556	1,119,939
Net transfer (to)/from Development Reserve	-6,151	-49,947
Net transfer (to)/from Capital Works Interest Reserve	-204,633	-305,883
Net transfer (to)/from Capital Works Reserve	0	-453,900
Revaluation Reserve adjustment	0	0
Closing Balance, as at 31-3-2026 c/fwd	**1,071,845**	**1,382,054**

23 The purpose of the Development Reserve is to reduce the impact on drainage rates from development that takes place in the area. The Board charges developers a standard rate per impermeable hectare for agricultural land which is developed and becomes a hard standing area, such as housing, roadways etc. The money is credited to this Reserve (earmarked to the sub catchment) and then used to reduce the gross cost of capital work needed to cater for the additional flows arising from such development. The income for this Reserve therefore comes exclusively from developers and is used to help fund improvement works that are necessary because of development. The Development Reserve is curently made up as follows:

	2024/25	Tfr from Gen. Reserve	Tfr to Gen. Reserve	2025/26
Muckfleet and South Flegg (Former Sub District)	75,736	0	0	75,736
Potter Heigham	340	0	0	340
Tunstall	2,778	0	0	2,778
Middle Bure (Former Sub District)	4,458	0	0	4,458
Chapelfield	427	0	0	427
Ashtree	12,474	0	0	12,474
Caister Village	2,861	0	0	2,861
Trowse to Strumpshaw	0	49,947	0	49,947
	99,074	**49,947**	**0**	**149,021**

24 The Capital Works Reserve largely represents the committed cost of capital schemes that the Board has approved where suppliers have not actually invoiced for work, either due to slippage in the programme or other issues with the contract. The advantage to the Board of committing scheme costs at the time contracts are awarded is that grant aid can be claimed in advance of incurring the expenditure, and, the year end balance of the General Reserve does not fluctuate significantly. The Capital Works Reserve is currently made up as follows:

	2024/25	Tfr from Gen. Reserve	Tfr (to) Gen. Reserve	2025/26
SCH27: Ludham Bridge Pumping Station Refurbishment	5,100	0	-5,100	0
SCH60: Tunstall Pump Replacement (Emergency Works)	6,000	0	-6,000	0
SCH32: Eastfield Weedscreen	6,500	0	-6,500	0
Pumping Station Works	30,000	400,000	0	430,000
Stokesby Main Drain Reprofiling	20,000	0	0	20,000
Wayford Mill Drain Bund	6,000	0	-6,000	0
Ludham Bridge Boatyard - Making good old Pumping Station	4,000	0	-4,000	0
Capital Works - Building Reserve	0	81,500	0	81,500
	77,600	**481,500**	**-27,600**	**531,500**

Movements on the Revaluation Reserve are made up as follows:

		2025/26
25	Opening Balance, as at 1-4-2025 b/fwd	42,189
	Less:	
	Sale of Kettlewell House	-42,189
	Closing Balance, as at 31-3-2026 c/fwd	**0**

Broads Drainage Board

From:	**01 April 2025**	**Period To:**	**12**
To:	**31 March 2026**	**Year Ended:**	**31 March 2026**

Note **Notes to the Accounts**

26(i) The Board provides its employees with access to the Local Government Pension Scheme but does not need to Account for this as a defined benefit pension scheme to comply with the limited assurance audit regime. However the Board has chosen to do so because it does have a pension liability/(asset), which has been calculated by the LGPS Fund Actuary as at 31 March 2026.

26(ii) The Board is a member of the Water Management Alliance Consortium and as such also has a proportion of the pension liability for the shared staff that are employed by King's Lynn IDB, t/a the Water Management Alliance. The Fund Actuary for Norfolk County Council has prepared a separate Report for the Water Management Alliance, which identifies a notional net pension asset of £3,345,000 as at 31 March 2026 that is shared by all 7 Member Boards. The Board's share of this pension asset is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 30 January 2025.

Related Party Disclosures

27 The Board is a full member of Anglia Farmers Ltd, an agricultural purchasing cooperative. Several members of the Board are also shareholders of this organisation. The Board made payments of £93,695.03 to this company during the reporting period.

(i) The following Board members have performed pump attendant and maintenance duties at the Board's pumping stations during the year, for which they have received an allowance. Mr Wharton received £900.00 (net) for duties undertaken in 24/25 and Mr Wright received £0.00 from the Board for pump attendant duties.

(ii) All elected members of the Board pay drainage rates either as individuals, Partners in Partnerships, or as Directors of limited companies; the exact nature of which can be found in the Rate Book as at 1 April 2025.

(iii) The Board is a member of the Water Management Alliance Consortium, who provide administrative and technical support services to the Board. The Board has 3 representatives who serve on the Consortium Management Committee, that include the Chairman and the 2 Vice Chairmen of the Board. The Chairman received £3,500.00 Chairman's Allowance for the period of 01 April 2025 to 31 March 2026.

(iv) The Board has paid £1,408.25 (net) to Chapman Farms Ltd during the reporting period for renting space to house telemetry equipment at Thunderhill and for renting the land to house Somerton Auxilliary Pumping Station Kiosk for the period of August 2024 to July 2025. The Board member Mr J Chapman is a Director in this company.

(vi) The Board has paid £346.00 for renting land at Horsey Pumping Station for the 2 year period 01.04.23-31.03.25. The Board member, Mr Buxton of Horsey Estates, owns this land.

Recommended Actions:

1. To approve the Financial Report for the period ending 31-3-2026.

2. To approve the transfers between reserves as detailed.

S JEFFREY BSc (Hons) FCCA CPFA
CHIEF FINANCIAL OFFICER

Broads Drainage Board

From:	**01 April 2025**	**Period To:**	**12**
To:	**31 March 2026**	**Year Ended:**	**31 March 2026**

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2026	ACTUAL 2024/25 £	ACTUAL 2025/26 £
1	**Balances brought forward**		
	General Reserve	325,072	1,071,845
	Development Reserve	92,922	99,074
	Plant Reserve	305,827	305,827
	Capital Works Reserve	77,600	77,600
	Capital Works Interest Reserve	102,064	306,696
	Grants Reserve	3,087,938	6,296,062
	Tranche Funding Reserve	0	90,679
	Revaluation Reserve	42,189	42,189
	Pension Reserve	469,000	831,000
	As per Statement of Accounts	**4,502,612**	**9,120,971**
	(-) Fixed Assets, Long Term Liabilities and Loans		
	Pension Liability	469,000	831,000
	Long Term Borrowing	0	0
	Net Book Value of Tangible Fixed Assets	594,970	477,936
		1,063,970	**1,308,936**
	(=) Adjusted Balances brought forward	**3,438,642**	**7,812,036**
2	**(+) Rates and Special Levies**		
	Drainage Rates	389,366	428,830
	Special Levies issued by the Board	896,394	985,584
	As per Statement of Accounts	**1,285,760**	**1,414,414**
3	**(+) All Other Income**		
	Grants Applied	4,348,012	9,986,404
	Tranche 1 + 2 Grant Applied	1,497,655	165,214
	Rental Income	5,230	730
	Highland Water Contributions	304,916	374,883
	Income from Rechargeable Works	959,955	1,235,856
	Insurance Claims	-500	0
	Investment Interest	225,557	356,720
	Development Contributions	6,151	49,947
	Other Income	357,602	394,952
	Profit/(Loss) on disposal of Fixed Assets	0	99,160
	As per Statement of Accounts	**7,704,578**	**12,663,866**
	(+) Income from Sale of Fixed Assets (above profit/(loss)		
	Capital Cost of disposals	27,872	207,578
	Revaluation Written Off	0	-42,189
	Less: Accumulated depreciation written out	-27,872	-131,115
		0	**34,273**
	(+) Grants Applied to Grants Received Conversion		
	(-) Grants Applied	-4,348,012	-9,986,404
	(-) Grants Applied Tranche 1 + 2	-1,497,655	-165,214
	(+) Grants Received	7,556,136	10,818,431
	(+) Grants Received Tranche 1 + 2	1,588,334	112,137
		3,298,803	**778,950**
	(=) Adjusted Other Income	**11,003,381**	**13,477,089**

Broads Drainage Board

From:	**01 April 2025**	**Period To:**	**12**
To:	**31 March 2026**	**Year Ended:**	**31 March 2026**

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2026	ACTUAL 2024/25 £	ACTUAL 2025/26 £
4	**(-) Staff Costs**		
	Labour Operations Account	656,686	710,010
	Technical Support Staff Costs	425,993	486,027
	Administration Staff Costs	117,711	138,594
		1,200,390	**1,334,631**
5	**(-) Loan Interest/Capital Repayments**		
	Loan Interest	0	0
	Capital Repayments	0	0
	As per Statement of Accounts	**0**	**0**
6	**(-) All Other Expenditure**		
	Capital Works	4,348,012	9,954,276
	Tranche 1 + 2 Expenditure	970,339	154,656
	Maintenance Works	1,446,256	1,373,672
	Environment Agency Precept	189,566	191,462
	Administration Charges	193,467	214,613
	Cost of Rechargeable Works	955,342	1,151,574
	Net Deficit/(Surplus) on Operating Accounts	-70,201	-81,912
	Development Expenditure	0	0
	Depreciation of Pumping Stations	0	0
	As per Statement of Accounts	**8,032,782**	**12,958,341**
	(-) Depreciation Charged (Non Cash)		
	Plant and Equipment	144,801	134,922
	Pumping Stations	0	0
	Land and Buildings	28,233	27,547
		173,035	**162,470**
	(-) Staff Costs now reported in Box 4	**1,200,390**	**1,334,631**
	(+) Capitalised Additions		
	Land and Buildings	0	0
	Plant and Equipment	56,000	430,884
		56,000	**430,884**
	(=) Adjusted Other Expenditure	**6,715,357**	**11,892,124**

Broads Drainage Board

From:	**01 April 2025**	**Period To:**	**12**
To:	**31 March 2026**	**Year Ended:**	**31 March 2026**

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2026	ACTUAL 2024/25 £	ACTUAL 2025/26 £
7	**(=) Balances carried forward**		
	General Reserve	1,071,845	1,382,054
	Development Reserve	99,074	149,021
	Plant Reserve	305,827	305,827
	Capital Works Reserve	77,600	531,500
	Capital Works Interest Reserve	306,696	612,579
	Grants Reserve	6,296,062	7,128,088
	Grants Reserve - Tranche 1 + 2	90,679	37,602
	Revaluation Reserve	42,189	0
	Pension Reserve	831,000	935,000
	As per Statement of Accounts	**9,120,971**	**11,081,671**
	(-) Fixed Assets, Long Term Liabilities and Loans		
	Pension Reserve	831,000	935,000
	Loans Outstanding (Current Liabilities)	0	0
	Long Term Borrowing	0	0
	Net Book Value of Tangible Fixed Assets	477,936	669,887
		1,308,936	**1,604,887**
	(=) Adjusted Balances carried forward	**7,812,036**	**9,476,784**
8	**Total Cash and Short Term Investments**		
	Cash at Bank and in Hand	690,494	311,260
	Short Term Investments	7,600,000	10,750,000
	As per Statement of Accounts	**8,290,494**	**11,061,260**
9	**Total Fixed Assets and Long Term Assets (Net Book Value)**		
	Land and Buildings	205,969	144,807
	Plant and Equipment	271,967	525,080
	Pumping Stations	0	0
	Shared Consortium Assets	0	0
	As per Statement of Accounts	**477,936**	**669,887**
10	**Total Borrowings**		
	Loans Due (<= 1 Year)	0	0
	Loans Due (> 1 Year)	0	0
	As per Statement of Accounts	**0**	**0**

Broads Drainage Board

From:	**01 April 2025**	**Period To:**	**12**
To:	**31 March 2026**	**Year Ended:**	**31 March 2026**

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2026	ACTUAL 2024/25 £	ACTUAL 2025/26 £

7, 8	RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2024/25 £	ACTUAL 2025/26 £
7	**Balances carried forward (adjusted)**	**7,812,036**	**9,476,784**
	(-) Deduct: Debtors and Prepayments		
	Trade Debtors	256,435	36,974
	Stock and Work in Progress	50,272	323,898
	Drainage Rates and Special Levies Due	-875	-607
	Prepayments	0	6,418
	Prepayments to WMA	-27,465	-61,134
	Accrued Interest	0	33,270
	Accrued Income	0	40,294
	Vat Due from HMRC	301,098	399,890
		579,464	**779,004**
	(+) Add: Creditors and Payments Received in Advance		
	Creditors Control Account	631,788	595,224
	Accruals	418,967	1,676,158
	Receipts Paid in Advance	7,167	92,098
		1,057,922	**2,363,481**
	(=) Box 8	**8,290,494**	**11,061,260**
8	**(=) Total Cash and Short Term Investments**		
	Cash at Bank and in Hand	690,494	311,260
	Short Term Investments	7,600,000	10,750,000
		8,290,494	**11,061,260**

S JEFFREY BSc (Hons) FCCA CPFA
CHIEF FINANCIAL OFFICER

04 JUNE 2026

Annual Governance and Accountability Return 2025/26 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- **where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or**
- **where the higher of gross income or gross expenditure was £25,000 or less but that:**
  - **are unable to certify themselves as exempt (fee payable); or**
  - **have requested a limited assurance review (fee payable)**

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices.*

2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
   - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
   - **Sections 1 and 2 must** be completed and approved by the authority.
   - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026.**
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:
   - the Annual Governance and Accountability Return Sections 1 and 2, together with
   - a bank reconciliation as at 31 March 2026
   - an explanation of any significant year on year variances in the accounting statements
   - notification of the commencement date of the period for the exercise of public rights
   - Annual Internal Audit Report 2025/26

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability Return **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities **must** publish the following information on the authority website/webpage:

Before 1 July 2026 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements **(Section 2, page 5)**. An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including **the dates set for the period for the exercise of public rights**, been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at **31 March 2026** been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? **NB:** do not send trust accounting statements unless requested.		

******Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices***, can be downloaded from **www.nalc.gov.uk** or from **www.ada.org.uk**

Annual Internal Audit Report 2025/26

BROADS (2006) IDB

WWW.WLMA.ORG.UK/BROADS-IDB/HOME

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: 16/3/26 - 20/3/26

Name of person who carried out the internal audit: DAVID ROBINSON

Signature of person who carried out the internal audit: [signature]

Date: 22/4/2026

***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:

BROADS (2006) IDB

ENTER NAME OF AUTHORITY

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:

04/06/2026

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

WWW.WLMA.ORG.UK/BROADS-IDB/HOME

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

BROADS (2006) IDB

	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	3,438,642	7,812,036	*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	1,285,760	1,414,414	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	11,003,381	13,477,089	*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	1,200,390	1,334,631	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	6,715,357	11,892,124	*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	7,812,036	9,476,784	*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	8,290,494	11,061,260	*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	477,936	669,887	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

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

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

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

S. Jeffery

Date 22/05/2026

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

04/06/2026

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

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

In respect of BROADS (2006) IDB

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

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return 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. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2025/26

We certify/do not 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

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YYYY

Broads Internal Drainage Board Risk Register

As a Risk Management Authority the Broads Internal Drainage Board are required to have a risk register in order to systematically identify, assess and manage any potential risks to our business. It will also be used to ensure accountability, compliance with regulations, and the effective use of resources to safeguard public interests. The risk Register is a live document and should be reviewed regularly. With regard to the Risk Register below:

◦ A Consequence of 3 relates to repercussions which would have a serious effect on the operation/service delivery, which may result in major financial loss (over £100,000) and/or major service disruption (+5 days) or impact on the public. Death of an individual or several people. Complete failure of project or extreme delay (over 2 months). Many individual personal details compromised/revealed. Adverse publicity in national press.

◦ A Consequence of 2 relates to repercussions which would have a noticeable effect on the operation/service delivery. May result in significant financial loss (over £25,000). Would cause a degree of disruption (2 – 5 days) or impact on the public. Severe injury to an individual or several people. Adverse effect on project/significant slippage. Some individual personal details compromised/revealed. Adverse publicity in local press.

◦ A Consequence of 1 relates to repercussions which would not be severe and any associated losses and or financial implications will be low (up to £10,000). Negligible effect on service delivery (1 day). Minor injury or discomfort to an individual or several people. Isolated individual personal detail compromised/revealed. NB A number of low incidents may have a significant cumulative effect and require attention.

◦ A Likelihood of 1 relates to an unlikely, outside risk of occurrence.

◦ A likelihood of 2 relates to this being a foreseeably realistic risk, which could happen infrequently.

◦ A likelihood of 3 relates to this being a high likelihood of occurrence.

Using the risk matrix shown below a risk rating score is determined, which enables risks to be prioritised using one or more of the "four T's":

◦ Tolerate - score 1-2 - Accept the risk

◦ Treat - score 3–4 - Take cost effective in-house actions to reduce the risk

◦ Transfer – score 6 - Dedicate major resources to managing the risk. If possible transfer the risk to someone else (e.g: by insurance or passing responsibility for the risk to another)

◦ Terminate – score 9 - Agree that the risk is too high and do not proceed with the project or activity

	Consequence (1-3)		
Likelihood (1 – 3)	1	2	3
1	**1**	**2**	**3**
2	**2**	**4**	**6**
3	**3**	**6**	**9**

Officers Responsible for actions:

MC - Marcus Coleman, Chief Executive, MP – Matt Philpot, Chief Operating Officer & Deputy CEO, SJ - Sallyanne Jeffrey, Chief Financial Officer, KN - Kari Nash, Project Delivery Manager, TH - Tom Hunter, Area Manager, PS - Phil Semmence, Operations Manager, CL - Caroline Laburn, Environmental Manager, CB - Cathryn Brady, Head of Catchment Services

THIS IS AN EXTRACT FROM THE FULL RISK REGISTER SHOWING RISKS WITH A SCORE OF 6 OR MORE. THE FULL RISK REGISTER IS BROUGHT TO THE BOARD AT THE FINAL MEETING OF THE YEAR

Purpose: The purpose of this Risk Register is to proactively identify, assess, and manage potential threats to the KLIDBs statutory duties, such as flood risk management, environmental obligations, and financial stability. It acts as a central repository for monitoring risks ranging from infrastructure failure (e.g., pumping stations) to regulatory non-compliance, enabling informed decision-making and ensuring accountability to ratepayers

Objective	Risk Identified	Impact	Likelihood of risk identified occurring	Consequence of risk identified occurring	Risk Level	Action	Details of how risk will be managed	Review Date	Officer responsible
(1) To reduce the flood risk to people, property, public infrastructure and the natural environment by providing and maintaining technically, environmentally and economically sustainable flood defences within the Internal Drainage District (IDD).	(1a) Reduction in, or insufficient finance, grant and income.	Erosion of Board's capital and general reserves, making the board unable to replace assets as scheduled in the Board's asset plan and EA MTP.	2	3	6	Transfer	Use knowledge and skills of the projects team to fully utilize all funding streams available to projects, thus transferring the risk across a more diverse funding landscape. Undertake recharge works to build board reserves. Continue to lobby Defra to update the Land Drainage Act 1991 to refer to current rating lists used by billing authorities for levying agricultural drainage rates and special levies, as this would support the extension of the Board's area to its watershed catchment. This would provide additional rates to the Board from the upland area (and negate the need for HWCs). The Environment Act 2021 has been enacted, and the Statutory Instrument to update rating calculations has also been consulted on. We now wait for the relevant procedure to be followed for the law to be updated, after which further processes can commence.	31.05.2026	MP
	(1b) EA may cease to pay highland water contribution to IDBs	Reduction in FCREM service the Board is able to provide.	2	3	6	Transfer	Ensure highland water claims are clear, transparent, discussed with the EA in good time and submitted on time. Ensure the importance of the HWC is recognized and supported by the EA, RFCC and constituent councils. Continue with the district expansion plans such that HWC would no longer be needed.	31.05.2026	SJ/MP
	(1q) HMRC have confirmed via Excise Notice 75, that as of 1 April 2022, IDBs can continue to use red diesel for works benefitting agriculture. It is highly likely that this is a temporary decision and that at some point in the future, the use of rebated fuel will not be possible for IDB works.	An annual fuel increase in cost of approximately £30,000, meaning an increase of 3% in drainage rates and special levies.	2	3	6	Transfer	Continue to support lobbying through ADA for the law not to be widened out to IDBs.	31.05.2026	TH/MP
	(1r) Significant increases in wages, fuel and energy costs and difficulty of passing on the associated increases to drainage ratepayers and councils.	Cuts to service delivery would have to be made which could significantly increase flood risk.	2	3	6	Transfer	Additional costs passed on in rates and special levies Assess where cuts could be made without increasing flood risk to an unacceptable level. Support the Council and ADA in actively lobbying Central Government for funding support due to concerns of rising special levies. Numerous Fuel Actions, as per specific paper to the board May 2026	31.05.2026	SJ/TH

	(1s) Beavers could escape from enclosures or be released both legally and illegally and build dams within the IDB district or undermine the structural integrity of the banks, thereby increasing the risk of flooding in the district.	Increased flooding, increased cost, difficulty maintaining water levels in designated areas, inability to undertake statutory function, damage to flood banks and watercourse infrastructure.	2	3	6	Transfer	Environmental staff have undertaken the necessary training and developed the required procedures to be able to manage or remove any beavers/beaver dams from our drains, as required, under license (CL51). Operational staff have been briefed to remain vigilant and report suspected beaver activity to Operations Managers, especially around areas where they are being introduced. WMA continue to push to be on the Eastern Beaver Management Group which will decide on any legal releases, moving forward.	31.05.2026	CL/TH
	(1v) Potential liability for certain bridges and culverts in the district.	If the Board is found to have some operational responsibility, this could have a significant financial impact as well as associated health and safety/ public liability concerns.	2	3	6	Transfer	The Board's position is that all bridges and culverts carrying public highways are the responsibility of the relevant Highway Authority. All bridges and culverts that carry unadopted highways/private access routes are the responsibility of the riparian landowner. WMA staff to undertake a task & Finish activity search of archives to understand situations where the IDB may have explicitly taken responsibility for certain culverts/bridges in the district. This can then be used to ring fence funds for managing these assets as required.	31.05.2026	CB
(3) To enable and facilitate land use for residential, commercial, recreational, and environmental purposes by guiding and regulating activities, which have the potential to increase flood risk.	(3a) Planning Authorities ignore advice provided by Board, which leads to increased flood risk.	Increased flood risk. Potential for lost income for SWDCs and commuted sums.	2	3	6	Transfer	Planning/Enforcement to continue to build close relationships with local planning officers, such that our role, input and comments are considered and valued. Further initiatives around closer working with planners is underway. Officers' comments on planning applications are available on Local Authority website.	31.05.2026	CB
	(3b) SUDs managed by private management companies who allow them to fall into disrepair through lack of long-term maintenance.	Inadequate or lack of maintenance of SUDs could have an adverse impact on the IDB infrastructure & subsequently increase the risk of flooding.	2	3	6	Transfer	The Sustainable Development team proactively promotes best practice when considering on-site drainage design as part of planning submissions and consent applications. This includes advocating for SuDS adoptions wherever feasible and are ensuring that SuDS design facilitates effective maintenance.	31.05.2026	CB

Review Date	Risk changed	Likelihood rating	Likelihood Rating previous	Consequence Rating	Consequence Rating previous	Reason for Change	Changes to Details
Jun-26	(1r) Significant increases in wages, fuel and energy costs and difficulty of passing on the associated increases to drainage ratepayers and councils.	2	2	3	3	Increasing Diesel costs	Numerous Fuel Actions, as per specific paper to the board June 2026

FEEDBACK & COMPLAINTS REVIEW
For the period 15th January 2026 – 21st May 2026

1. INTRODUCTION

The purpose of the paper is to receive an update regarding the official complaints and feedback received in the period 15th January to 21st May.

To meet the strategic aims, the vision, mission and values of the board, it is important to monitor feedback from the public, organisations and other relevant stakeholders. Whether it is positive or negative, all feedback can be used to improve our performance and services.

2. HOW WE COLLATE FEEDBACK

We collate feedback through our website, emails and telephone calls. Links to Feedback and Customer Complaint forms are located in all email footers.

3. OFFICIAL COMPLAINTS

Date of complaint	Location	Nature of complaint	Allocated to	Status	Action taken

No official complaints have been received or dealt with during the reporting period and there are no outstanding complaints to resolve brought forward from previous reporting periods. The same reporting period last year contained one complaint.

4. OTHER FEEDBACK

Date of feedback	Location	Nature of Feedback	Allocated to	Status	Action taken

No feedback reviews have been received or dealt with during the reporting period and there are no outstanding feedback reviews to monitor brought forward from previous reporting periods.

In the same reporting period last year, we received four positive feedback reviews.

5. RECOMMENDATION

To approve the official Feedback and Complaints Review.

FRANCES BLIGH
ICT MANAGER
21st May 2026

BROADS (2006) INTERNAL DRAINAGE BOARD

UPPER THURNE INTEGRATED DRAINAGE IMPROVEMENTS PROJECT COMMITTEE

TERMS OF REFERENCE

WATER MANAGEMENT ALLIANCE

The Upper Thurne Integrated Drainage Improvements Project Committee shall as stated below provide oversight of the project during delivery and will escalate any significant matter of concern to the Board if/when required.

Hereinafter, the Upper Thurne Integrated Drainage Improvements Project Committee shall be referred to as the 'Upper Thurne Committee' for the purposes of this document.

Broads Drainage Board

Contents

Project Context 4
Role of the committee 4
Delegated authority from the Board 4
Membership of committee 5
Chairman of the committee 5
Voting entitlement 5
Quorum 5
Number of meetings per year 5
Notice, Minutes and Meeting Reports 6
Attendance of Officers at Meetings 6
Venue for meetings 6
Certification 7

Project Context

The project has an approved Outline Business Case (OBC) for £48.3m including risk and contingencies to replace 13 pumping stations, prioritised based on condition and consequence of failure. Construction works began in Spring 2025 and will run to Summer 2029, subject to funding. All sites utilise Pentair VDX fish friendly pumps offering increased efficiency across a broad range of flows.

Role of the committee

During the delivery phase, the Upper Thurne Committee shall provide independent review through:

1. Overseeing the successful delivery of the project by exercising oversight and scrutiny
2. Monitoring progress and providing assurance to the Board
3. Ensuring effective stakeholder engagement
4. Receiving updates to project scope and programme
5. Receiving financial updates
6. Identifying items for escalation to the Board

The Committee is confidential due to the sensitive nature of the information. No information is to be shared outside of the Committee unless agreed by the Chair of the Committee. All current, perceived and future conflicts of interest are to be declared to the Chair and all members as soon as identified.

Delegated authority from the Board

The Board does not delegate any plenary powers and authority to its Upper Thurne Committee.

1. If plenary powers are required, the Chair of the Committee can call a Special Board meeting to exercise these powers
2. The Committee should make recommendations to the Board for its approval, these will be made through consensus where possible.

Membership of committee

The Upper Thurne Committee shall comprise of five Members of the Board, which shall always include the Chairman of the Board, together with four members as per the committee list.

The Board shall appoint the five committee members which should be reviewed every 3 years in line with the triennial election of members to serve on the Board's committees.

Any casual vacancy that arises among the Members of the Upper Thurne Committee for whatever reason shall be filled by the Board as soon as practicable after the occurrence of the vacancy, in accordance with the casual vacancy procedures.

The Board can remove Members serving on the Committee and appoint new Members at any time by agreement of the Board (other than the Board's Chairman).

Members of the public are not permitted to attend as the Committee meetings are confidential.

Chairman of the committee

The Chairman of the Board shall be the Chairman of the Upper Thurne Committee.

Voting entitlement

This Committee is tasked with receiving information and making recommendations to the Board; therefore, a formal voting entitlement is not required.

Quorum

No business shall be transacted at any meeting of the Committee unless two members of the Committee are present.

Number of meetings per year

The Committee shall meet quarterly, for a period of three years, at such dates and times as is necessary (scheduled meetings to take place in May, August, November, February), and, as and when may be determined by the Committee Chairman. The duration of the Committee's tenure is subject to review in line with scheme progress. The meetings shall be predominantly virtual with site visits as required.

Notice, Minutes and Meeting Reports

The meetings shall have a standing agenda. The committee shall be issued;

- the Supervisor reports on a weekly basis.
- the written minutes from the previous Committee meeting and the Engineering and Construction Contracts Project Manager's (ECC PM) monthly report a minimum of 2 days prior to the meeting which will be presented at the meeting by the Project Delivery Engineer.

A minimum of forty-eight hours' notice shall be given in writing in advance of all Special Meetings, which will include an agenda for each meeting. The minimum notice period can be waived in the event of an emergency.

All notices, agenda, minutes and meeting reports shall be sent to the members of the Committee electronically unless otherwise requested.

At each meeting, the minutes of the previous meeting shall be reviewed, amended if necessary, and confirmed as a true record by the Chairman's signature.

The Board shall also receive copies of the minutes of all Committee meetings as soon as is practicable, in accordance with the Board's Standing Orders.

Attendance of Officers at Meetings

The Project Delivery Team shall always attend the Committee's Meetings.

Upon request of the Committee, the Contractor may be called upon to attend a Committee Meeting.

Venue for meetings

All meetings of the Committee shall take place virtually via Microsoft Teams or on site at Martham Depot unless otherwise determined by the Committee Chairman and clearly set out in the meeting pack.

Certification

Broads (2006) IDB has reviewed and approved the terms of reference for this sub-committee at their meeting of 4 June 2026.

By Order of Broads (2006) IDB

Certified by Mr M Coleman, Chief Executive

4 June 2026

Consortium Reports:

To receive the unconfirmed minutes and the report extracts from the last Consortium Management Committee (CMC) meeting held on 24 April 2026, to view Click here:

- Unconfirmed minutes of the meeting
- WMA Schedule of Paid Accounts for the period 01 November 2025 to 31 March 2026
- WMA Financial Report for the year ending 31 March 2026
- WMA Group's Portfolio of Capital Works as at 10 April 2026
- WMA Communications Report for the period 01 November 2025 to 31 March 2026

WMA Policy Review Summary – CMC Meeting, 24 April 2026

	Policy	Owner	Comments
1	WMA Development Control Charges and Fees Click here	CB	In addition to inflationary increases in development contributions, the document has been reviewed and updated. Key changes include clarification of retrospective application fees (Section 2), the inclusion of standardised inspection charges (Section 3), and revisions to the refund policy (Section 10).
2	WMA Drainage Rates & Hereditaments Policy Click here	SJ	Minor amendments have been made to ensure accuracy and consistency, such as updating East Suffolk IDB to East Suffolk WMB, the revision to job titles and the replacement of legacy software DRS ® with the updated software DRS ® 365. These changes are administrative in nature and do not alter the content or intent of the policy.

Distributed to: Broads (2006) IDB Members

	PAPER COPY PACK REQUESTED	ADA HEALTH, SAFETY & WELFARE MODULES
Henry Alston		YES 02/08/2021
Louis Baugh (Vice Chair)		YES 08/08/2021
Kevin Bayes		
Malcolm Bird		
John Blackburn		YES 01/11/2022
Harry Blathwayt		YES 18/10/2021
Nigel Brennan		YES 12/07/2021
Jon Burton		
Robin Buxton (Chair)	YES	YES 13/07/2021
Sue Catchpole		YES 03/01/2024
Tom Cator		YES 22/05/2024
James Chapman	YES	YES 11/05/2022
Jo Copplestone		
Simon Daniels (Vice Chair)		YES 12/07/2021
Jan Davis		
Ian Deane		YES 18/10/2024
Angie Fitch-Tillett		YES 08/03/2024
Geoffrey Freeman		YES 09/08/2021
Noel Galer		YES 05/08/2021
George Gay		YES 26/11/2021
Peter Gardiner		
Daniel Hercock		
Alex Higgs		
Brian Lawn		
Grant Nurden		
Luke Paterson		
Gordon Plaice		
Pauline Porter		
Callum Ringer		
Derek Roll	YES	YES 27/07/2021
Fred Sharman	YES	YES 27/11/2021
John Tallowin		YES 08/08/2021
Adam Varley		YES 11/10/2021
Trevor Wainwright		
Luke Wilkinson		
Stephen Wright		YES 10/08/2021

Officers:

Cathryn Brady	Head of Catchment Services
Marcus Coleman	Chief Executive
Olivia Follen	Business Support Manager
Tom Hunter	Area Manager (WMA East Anglia)
Sallyanne Jeffrey	Chief Financial Officer
Caroline Laburn	Environmental Manager
Kari Nash	Project Delivery Manager
Mark Ogden	Sustainable Development Officer
Matthew Philpot	Deputy Chief Executive
Phil Semmence	Operations Manager (BIDB)

Broads (2006) IDB
Meeting 04 June 2026