



**RATE ESTIMATES
FOR THE FINANCIAL YEAR
2025/2026**

Pierpoint House
28 Horsley's Fields
King's Lynn
Norfolk
PE30 5DD

BROADS (2006) IDB
RATE ESTIMATES FOR 2025-26
EXECUTIVE SUMMARY

1. Members are asked to approve an increase of 9.95% in drainage rates and special levies for 2025-26, as shown in Option 3 below, which is 2% less than the planned increase agreed by the Board last year. This reduced increase is recommended despite the prolonged periods of high rainfall, unplanned increases in employers national insurance contributions and the national living wage, and significant reduction in highland water contributions now being paid to the Board by the Environment Agency. This increase of 9.95% will continue to minimise flood risk in the district from failure of the Board's infrastructure and deliver a balanced budget within the next 2 years.
2. Over the last 16 years, the Board has been financing a significant and increasing proportion of its day to-day operating expenditure from reserves, which is not sustainable. Therefore, in order to place the Board's finances on a more sustainable footing, we need to increase drainage rates and special levies so that we can deliver a balanced budget within the next 2 years. This view has been echoed by the Board's Internal Auditor.
3. In addition to proposing a more realistic increase in drainage rates and special levies, we plan to evaluate and make efficiencies (where possible) within current processes, but still carryout the full maintenance programme on the high, medium and lower priority channels to minimise flood risk in the area, as shown in the preceding Works Programme. Consequently, a reducing part of the Board's day-to-day operating expenditure will continue to be financed from reserves, but only for the next 2 years. This is reflected in Option 3 below.
4. We also plan to continue to invest and deliver an ambitious Capital Programme, which is 100% financed by grant-in-aid and should reduce maintenance costs in the future.
5. If we were to finance all our day-to-day operating expenditure from drainage rates and special levies this year, we would need an increase of 16.24% in drainage rates and special levies (Option 1 below), which is likely to be unaffordable and why we are proposing to phase-in increases in drainage rates and special levies/reductions in net expenditure over the next 2 years.
6. If we were to make cuts in the programme and only carryout maintenance work on the high and medium priority channels shown in the Works Programme, we would require an increase of 5.17% in drainage rates and special levies, as is reflected in Option 2 below. However, flood risk would increase in the area because there would be parts of the district that we could no longer protect (the areas served by the lower priority watercourses, as shown in the preceding Works Programme).
7. The Environment Agency (EA) have also given us an early warning that there may be a shortfall in future payments for the Highland Water Contribution, for which the Board submit a claim annually. The Board has no statutory right to receive this payment. Any shortfall in funding would present financial implications, with a requirement to increase Agricultural Drainage Rates and Special Levies, in order to present a balanced budget.

S JEFFREY
CHIEF FINANCIAL OFFICER/RFO

Interactive Google Map Link

SCH NO	PROJECT TITLE	PROBABLE 2024/25	ESTIMATE 2024/25	ESTIMATE 2025/26	ESTIMATE 2026/27	ESTIMATE 2027/28	ESTIMATE 2028/29	ESTIMATE 2029/30
		£	£	£	£	£	£	£
80	Upper Thurne Integrated Drainage Improvements (*Note 1)	7,326,364	5,485,832	23,236,737	26,153,231	15,295,932	507,858	0
77	River Yare Water Level Management Improvements Phase 1 (*Note 2)	872,923	745,318	86,603	0	2,114,132	5,433,882	29,688,389
79	River Bure Water Level Management Improvements Phase 1 (*Note 3)	4,000	752,814	0	0	996,635	3,267,070	4,988,582
tbc	River Yare Water Level Management Improvements Phase 2	0	0	0	0	0	0	822,172
tbc	River Bure Water Level Management Improvements Phase 2	0	0	0	0	0	0	822,172
tbc	Brograve embankment crest level maintenance (*Note 4)	40,000	0	0	0	0	0	0
tbc	Track improvement works to ensure safe access to Chapelfield pumping station (*Note 4)	68,389	0	0	0	0	0	0
GROSS COST OF CAPITAL PROGRAMME		8,311,676	6,983,964	23,323,340	26,153,231	18,406,698	9,208,809	36,321,315
(-) CAPITAL FINANCING (Flood Defence Grant in Aid)								
80	Upper Thurne Integrated Drainage Improvements	7,326,364	5,485,832	23,236,737	26,153,231	15,295,932	507,858	0
77	River Yare Water Level Management Improvements	872,923	745,318	86,603	0	2,114,132	5,433,882	29,688,389
79	River Bure Water Level Management Improvements	4,000	752,814	0	0	996,635	3,267,070	4,988,582
tbc	River Yare Water Level Management Improvements Phase 2	0	0	0	0	0	0	822,172
tbc	River Bure Water Level Management Improvements Phase 2	0	0	0	0	0	0	822,172
(-) CAPITAL FINANCING (Tranche 2)								
tbc	Brograve embankment crest level maintenance	40,000	0	0	0	0	0	0
tbc	Track improvement works to ensure safe access to Chapelfield pumping station	68,389	0	0	0	0	0	0
(-) CAPITAL FINANCING		8,311,676	6,983,964	23,323,340	26,153,231	18,406,698	9,208,809	36,321,315
(=) NET REVENUE CONTRIBUTION TO CAPITAL OUTLAY		£0	£0	£0	£0	£0	£0	£0

(*) Notes:

1) SCH80 is the fully approved project code for Upper Thurne, assessing 15 pumping station replacements & refurbishments and 2 Culvert Replacements. The scheme is 100% funded by the Environment Agency. We are in construction with BAM Nuttall to construct the first package of four pumping stations during 2025/26 (Horsey, Martham, St Benets, Potter Heigham).

2) SCH77 is the fully funded business case for The River Yare is assessing 6 pumping station replacements & refurbishments. This is underway and a Outline Business Case (OBC) is due for submission June 2025. We will only be able to progress the project post OBC when a full funding package is in place.

3) SCH79 is for The River Bure to assess 7 pumping station replacements & refurbishments. We have £450k approved to develop the OBC but we cannot continue until we receive approval of further funding. We will only be able to progress the project post OBC when a full funding package is in place.

4) We have secured £108,389 of funding within the £75m Tranche 2 allocation.

K NASH

PROJECT DELIVERY MANAGER

**BROADS (2006) INTERNAL DRAINAGE BOARD
MAINTENANCE WORKS PROGRAMME FOR 2025/26**

ID	DRAINS MAINTENANCE	Actual 2023/24	Estimate 2024/25	Probable 2024/25	Estimate 2025/26
Smallburgh					
CMT001P	Hickling Catchment	18,879	19,590	21,590	20,663
CMT150P	Stubb Mill Catchment	3,024	1,290	1,290	1,373
CMT002P	Heigham Holmes Catchment	383	3,545	3,545	3,751
CMT003P	Potter Heigham Catchment	5,532	6,610	6,610	7,023
CMT004P	Horsefen Ludham Catchment	0	4,675	4,675	4,964
CMT005P	Horning Catchment	748	5,480	7,922	5,810
CMT149P	Irstead Catchment	0	1,290	1,183	1,373
CMT006P	Ludham Bridge Catchment	7,887	6,125	6,125	6,496
CMT008P	Catfield Catchment	0	3,250	3,250	0
CMT009P	Sutton Catchment	3,995	6,795	2,333	7,001
CMT010P	Chapelfield Catchment	3,262	4,835	4,381	5,124
CMT011P	East Ruston Catchment	8,786	8,060	8,060	8,555
CMT012P	Wayford Bridge Catchment	0	2,400	2,400	0
CMT151P	St Benets Catchment	3,131	2,740	2,740	2,905
CMT046G	Gravitational	1,475	0	0	2,000
		£57,101	£76,685	£76,105	£77,036
Middle Bure					
CMT024P	Hermitage Catchment	13,520	10,400	10,400	8,395
CMT025P	Upton Dole Catchment	12,692	14,270	14,270	18,013
		£26,212	£24,670	£24,670	£26,408
Repps					
CMT020P	Thurne Cachment	70	5,400	5,400	2,820
CMT021P	Repps Catchment	11,575	11,125	4,804	14,496
CMT022P	Martham Catchment	6,810	7,335	5,037	5,124
		£18,454	£23,860	£15,240	£22,440
Happisburgh					
CMT027P	Brograve Catchment	43,443	50,625	50,625	53,801
CMT028P	Horsey Catchment	9,932	9,350	9,350	9,928
CMT147P	Somerton North Catchment	4,789	14,270	7,511	12,513
CMT029P	Somerton South Catchment	12,532	3,385	9,962	6,091
		£70,696	£77,630	£77,448	£82,333
Lower Bure					
CMT121P	Tunstall Catchment	23,524	19,510	19,510	18,689
CMT122P	Five Mile Catchment	7,341	6,770	6,770	7,183
CMT123P	Ashtree Catchment	8,555	4,190	3,137	4,438
CMT124P	Breydon Catchment	49,207	36,685	41,422	34,754
CMT125P	Sevenmile Catchment	5,200	16,930	6,930	18,003
CMT148P	Berney Catchment	0	1,935	1,935	2,059
ESA	Halvergate ESA/WM	1,979	7,740	7,741	8,235
		£95,806	£93,760	£87,444	£93,359
Muckfleet					
CMT031P	Mautby Catchment	15,248	13,180	25,704	13,923
CMT032P	Caister Village (new 2020/21)	0	2,900	2,900	3,065
CMT034P	Stokesby Catchment	32,777	18,340	18,340	19,413
DRN035	Hemesby and Ormesby Catchment	0	0	0	0
		£48,025	£34,420	£46,944	£36,400
Lower Yare First - Buckenham					
CMT153P	Buckenham Catchment	0	£0	£0	0
Lower Yare First - Postwick					
CMT152P	Postwick Catchment	4,512	3,870	3,607	4,118
Lower Yare Fourth					
CMT154P	Cantley Catchment	0	0	0	0
	DRAINS MAINTENANCE ESTIMATE	£320,806	£334,895	£331,457	£342,093

**BROADS (2006) INTERNAL DRAINAGE BOARD
MAINTENANCE WORKS PROGRAMME FOR 2025/26**

		Actual 2023/24	Estimate 2024/25	Probable 2024/25	Estimate 2025/26
PUMPING STATION MAINTENANCE					
Smallburgh					
P001	Hickling Eastfield Pumping Station	33,090	18,010	20,141	22,777
P150	Hickling Stubb Pumping Station	7,933	7,190	-3,609	11,959
P002	Heigham Holmes Pumping Station	20,869	25,944	21,628	23,697
P003	Potter Heigham Pumping Station	46,521	12,309	34,643	36,712
P004	Horsefen Pumping Station	14,510	10,633	16,845	18,914
P005	Horning Pumping Station	21,703	20,470	18,138	20,207
P149	Irstead Pumping Station	3,250	6,934	8,264	10,333
P035	Ludham Bridge North Pumping Station	32,988	5,641	16,312	16,997
P036	Ludham Bridge South Pumping Station	2,525	14,626	7,940	15,033
P008	Catfield Pumping Station	4,938	10,514	8,862	10,930
P009	Sutton Pumping Station	16,811	7,165	14,641	17,768
P010	Chapelfield Pumping Station	46,598	5,733	30,582	25,192
P011	Tonnage Bridge Pumping Station	16,783	6,194	23,797	18,176
P012	Wayford Bridge Pumping Station	6,295	12,939	9,488	11,557
CMT051G	Sutton Scheme	1,606	7,663	4,573	5,000
P151	St Benets Pumping Station	12,994	14,799	14,368	16,437
		£289,415	£186,765	£246,612	£281,687
Middle Bure					
P024	Hermitage Pumping Station	10,626	11,252	11,468	13,536
P025	Upton Dole Pumping Station	33,380	34,365	26,297	30,166
		£44,006	£45,618	£37,765	£43,703
Repps					
P020	Thurne Pumping Station	10,236	12,510	13,803	15,872
P021	Repps Pumping Station	22,669	11,444	19,803	21,872
P022	Martham Pumping Station	34,780	19,000	25,641	31,447
		£67,685	£42,955	£59,247	£69,191
Happisburgh					
P027	Brograve Pumping Station	173,904	77,998	88,868	90,936
P028	Horsey Pumping Station	27,473	19,113	23,831	25,900
P030	Somerton Auxiliary	4,297	6,181	7,333	9,402
P147	Somerton North Pumping Station	28,788	35,656	25,175	27,244
P029	Somerton South Pumping Station	14,832	12,741	14,394	16,463
		£249,293	£151,688	£159,601	£169,945
Lower Bure					
P121	Tunstall Pumping Station	62,416	41,740	37,135	39,204
P122	Five Mile Pumping Station	47,583	11,566	9,942	17,011
P123	Ashtree Pumping Station	12,269	11,433	9,030	11,099
P124	Breydon Pumping Station	33,558	63,179	62,516	51,384
P125	Seven Mile Pumping Station	474	16,567	21,942	24,010
P148	Berney Pumping Station	7,041	10,653	5,641	8,202
P126	Stracey Arms Intake	12,459	6,228	5,641	8,463
		£175,799	£161,366	£151,847	£159,374
Muckfleet					
P031	Mautby Pumping Station	42,187	45,191	39,238	40,107
P034	Stokesby Pumping Station	75,089	62,641	52,915	56,783
		£117,276	£107,832	£92,153	£96,890
Lower Yare First - Buckenham					
P153	Buckenham Pumping Station	17,615	19,364	18,215	20,284
Lower Yare First - Postwick					
P152	Postwick Pumping Station	27,691	30,266	24,285	26,354
Lower Yare Fourth					
P154	Cantley Pumping Station	17,077	18,677	16,273	18,342
PUMPING STATIONS ESTIMATE		£1,005,856	£764,530	£805,999	£885,770
DIRECT WORKS ESTIMATE		£1,326,662	£1,099,425	£1,137,456	£1,227,863

P SEMMENCE
OPERATIONS MANAGER

**BROADS (2006) INTERNAL DRAINAGE BOARD
ESTIMATES FOR THE FINANCIAL YEAR 2025/26**

19 January 2025

1. RATE REQUIREMENT

	ACTUAL 2023/24	ESTIMATE 2024/25	PROBABLE 2024/25	ESTIMATE 2025/26	PROPORTION 2025/26
	£	£	£	£	%
NEW WORKS AND IMPROVEMENT WORKS					
Environmental Improvement Schemes	0	0	0	0	0%
Drainage and Flood Risk Management	2,562,901	6,983,964	8,203,287	23,323,340	91%
	2,562,901	6,983,964	8,203,287	23,323,340	91%
TRANCHE 1 AND 2 WORKS					
Tranche 1	0	0	58,500	0	0%
Tranche 2	0	0	108,389	0	0%
	0	0	166,889	0	0%
CONTRIBUTIONS PAYABLE TO THE ENVIRONMENT AGENCY	185,849	191,425	189,566	195,253	1%
MAINTENANCE WORKS					
Drain Maintenance	320,806	334,895	331,457	342,093	1%
Pumping Stations	1,005,856	764,530	805,999	885,770	3%
Biodiversity Actions/BAP (external costs)	7,576	12,500	12,500	10,667	0%
Net (Surplus)/Deficit on Absorption Accounts	-93,545	0	0	0	0%
Consortium Charges - Technical Support Costs	527,564	529,063	513,737	536,420	2%
Development Expenditure	0	0	0	0	0%
	1,768,257	1,640,989	1,663,692	1,774,950	7%
ADMINISTRATION AND OTHER EXPENSES					
Consortium Charges - Administration Costs	171,490	191,698	185,442	192,460	1%
Provision for Assessable Value Decreases and Bad Debts	3,181	3,250	3,250	3,250	0%
Other Expenses	3,164	1,500	2,500	3,000	0%
	177,835	196,448	191,192	198,710	1%
TOTAL EXPENDITURE	£4,694,843	£9,012,825	£10,414,627	£25,492,254	100%
Less:					
GOVERNMENT GRANTS					
Environmental Improvement Schemes	0	0	0	0	0%
Drainage and Flood Risk Management	2,562,901	6,983,964	8,203,287	23,323,340	91%
	2,562,901	6,983,964	8,203,287	23,323,340	91%
TRANCHE 1 AND 2 WORKS					
Tranche 1	0	0	603,774	0	0%
Tranche 2	0	0	108,389	0	0%
	0	0	712,163	0	0%
CONTRIBUTIONS FROM THE ENVIRONMENT AGENCY	392,488	287,061	304,916	305,080	1%
OTHER INCOME					
Profit/(Loss) on Rechargeable Works	42,652	1,000	5,000	10,000	0%
Profit/(Loss) on Disposal of Plant & Equipment	2,338	0	0	0	0%
Development Contributions	0	0	2,778	0	0%
Consortium Income	351,437	351,358	335,004	334,420	1%
Other Income	142,603	20,250	26,843	24,025	0%
	539,030	372,608	369,624	368,445	1%
TOTAL INCOME	£3,494,418	£7,643,633	£9,589,990	£23,996,864	94%
NET REQUIREMENT	£1,200,425	£1,369,192	£824,637	£1,495,389	6%

FINANCED BY:-

RATE INCOME LEVIED BY THE BOARD:

Occupiers Drainage Rates	347,490	389,366	389,366
Broadland District Council	204,731	229,299	229,299
Great Yarmouth Borough Council	231,536	259,321	259,321
North Norfolk District Council	360,902	404,199	404,199
South Norfolk District Council	3,192	3,575	3,575
	£1,147,851	£1,285,760	£1,285,760
NET SURPLUS/(DEFICIT) FOR THE YEAR	(52,574)	(83,432)	461,123
NET REQUIREMENT	£1,200,425	£1,369,192	£824,637
GENERAL RESERVE			
Balance brought forward at 1 April	479,710	325,072	325,072
ADD: Net Surplus/(Deficit) for the year	(52,574)	(83,432)	461,123
Movement on Reserves:			
Transfer from/(to) Development Reserve	0	0	(2,778)
Transfer from/(to) Plant Reserve	0	0	0
Transfer from/(to) Capital Works Interest Reserve	(102,064)	0	0
Transfer from/(to) Capital Works Reserve	0	0	0
Balance carried forward at 31 March	£325,072	£241,640	£783,417

On preparing the expenditure budget for the financial year 2024/25 it was estimated that the General Reserve would amount to £331,149 as at 31 March 2024. The actual Reserve as at 31 March 2024 was £325,072 and it is estimated that the General Reserve will be in the region of £783,417 as at 31 March 2025.

BROADS (2006) INTERNAL DRAINAGE BOARD**SECTION 37, LAND DRAINAGE ACT 1991****2. DETERMINATION OF ANNUAL VALUES AS AT 31 DECEMBER 2024**

The values at 31 December 2024 used for determining the proportion of expenses to be raised from drainage rates and special levies are as follows:-

PROPERTIES	RATED AREA HA	VALUES £	PROPORTION %	VALUE PER HECTARE £
Agricultural Land and/or Buildings	16,193.235	1,104,663	30.319	68.218
Other Land:-				
Broadland District Council	833.404	649,444	17.825	779.267
Great Yarmouth Borough Council	789.202	734,474	20.158	930.654
North Norfolk District Council	1,200.646	1,144,813	31.421	953.498
South Norfolk District Council	89.804	10,126	0.278	112.757
Totals	19,106.291	£3,643,520	100.000	

Agricultural Land and/or Buildings	16,193.235	1,104,663	30.319	68.218
District Councils	2,913.056	2,538,857	69.681	871.544
Totals	19,106.291	£3,643,520	100.000	

SECTION 40, LAND DRAINAGE ACT 1991**3. DRAINAGE RATES/SPECIAL LEVIES FOR 2025/2026**

The following table shows the rate/levies for last year and 3 rate/levy options for this year based on estimated net expenditure. Option 1 shows the actual rate/levies requirement of 16.24%. Option 2 shows the rate increase of 5.17% with a reduction in the Maintenance Programme, where only High and Medium risk watercourses are maintained. Option 3 shows an increase of 9.95%. Option 3 is recommended to include the full Maintenance Programme as presented, and members attention is drawn to the 5 year Indicative forecast shown overleaf.

FINANCED BY:-	REQUIREMENT			
	2024-2025 ESTIMATED £	2025-2026 OPTION 1 £	2025-2026 OPTION 2 £	2025-2026 OPTION 3 £
Development Reserve	0	0	0	0
Plant Reserve	0	0	0	0
Capital Works Reserve	0	0	0	0
General Reserve	83,432	0	80,975	80,975
Balances Reduction/(Increase)	83,432	0	80,975	80,975
RATES/LEVIES:				
Occupiers Drainage Rates	389,366	453,380	410,183	428,830
Broadland District Council	229,299	266,548	241,152	252,114
Great Yarmouth Borough Council	259,321	301,446	272,725	285,123
North Norfolk District Council	404,199	469,859	425,092	444,416
South Norfolk District Council	3,575	4,156	3,760	3,931
NET REQUIREMENT	£1,369,192	£1,495,389	£1,433,887	£1,495,389
Penny Rate in the Pound	35.307p	41.042p	37.132p	38.820p
INCREASES/(DECREASES):				
Drainage Rate Increase/(Decrease)	12.00%	16.24%	5.17%	9.95%
Special Levy for District Councils' Increase/(Decrease)	12.00%	16.24%	5.17%	9.95%
GENERAL RESERVE:				
Probable Reserve at 31 March	£247,717	£783,417	£702,442	£702,442
Reserve expressed as a percentage of Net Requirement	18.09%	52.39%	48.99%	46.97%
RATE PER ACRE:				
Agricultural Land and/or Buildings	£9.73	£11.33	£10.25	£10.72
District Councils	£124.53	£144.76	£130.97	£136.92

The current headline rate of inflation (RPI) as indicated by the National Statistics Office in October 2024 is 3.4%.

BROADS (2006) INTERNAL DRAINAGE BOARD
4. INDICATIVE FORECAST FOR FIVE YEARS, USING TODAY'S ANNUAL VALUES (ALLOWING FOR INFLATION AT 3.4%)

	OPTION 3 REQUIREMENT...				
	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
RATE REQUIREMENT	£	£	£	£	£
New Works and Improvement Works	23,323,340	27,042,441	19,679,632	10,180,406	41,518,697
Contributions Payable to the Environment Agency	195,253	201,111	207,144	213,358	219,759
Maintenance Works	1,774,950	1,835,299	1,897,699	1,962,221	2,028,937
Administration and Other Expenses	198,710	205,466	212,452	219,675	227,144
Government Grants	-23,323,340	-27,042,441	-19,679,632	-10,180,406	-41,518,697
Contributions from the Environment Agency	-305,080	-289,826	-275,335	-247,802	-210,632
Other Income	-368,445	-380,972	-393,925	-407,318	-421,167
NET REQUIREMENT	£1,495,389	£1,571,078	£1,648,035	£1,740,134	£1,844,041
FINANCED BY:-					
Development Reserve	0	0	0	0	0
Plant Reserve	0	0	0	0	0
Capital Works Reserve	0	0	0	0	0
General Reserve	80,975	15,914	(438)	(7,261)	(8,217)
Balances Reduction/(Increase)	80,975	15,914	(438)	(7,261)	(8,217)
RATES/LEVIES:					
Occupiers Drainage Rates	428,830	471,503	499,794	529,785	561,578
Broadland District Council	252,114	277,202	293,834	311,467	330,158
Great Yarmouth Borough Council	285,123	313,496	332,305	352,246	373,385
North Norfolk District Council	444,416	488,641	517,959	549,041	581,989
South Norfolk District Council	3,931	4,322	4,581	4,856	5,148
	£1,495,389	£1,571,078	£1,648,035	£1,740,134	£1,844,041
Penny Rate in the Pound	38.820p	42.683p	45.244p	47.959p	50.837p
Rate Increase/(Decrease)	9.95%	9.95%	6.00%	6.00%	6.00%
GENERAL RESERVE:					
Probable Reserve at 31 March	£702,442	£686,528	£686,966	£694,227	£702,444
Reserve expressed as a percentage of Net Requirement	46.97%	43.70%	41.68%	39.90%	38.09%
RATE PER ACRE:					
Agricultural Land and/or Buildings	£10.72	£11.78	£12.49	£13.24	£14.03
District Councils	£136.92	£150.54	£159.58	£169.15	£179.30

5. EARMARKED BALANCES AND RESERVES	ACTUAL	ADEQUACY	PROJECTED	ESTIMATED	TREND
	31/03/2024	31/03/2025	31/03/2025	31/03/2026	23/24-25/26
	£	✓ x	£	£	Inc/Dec
Earmarked Reserves					
Capital Works Reserve	77,600	N/A	77,600	77,600	Stable
Capital Works Interest Reserve	102,064	N/A	282,064	369,564	Increasing
Development Reserve	92,922	N/A	95,700	95,700	Stable
Grants Reserve	3,087,938	x	1,000,000	1,000,000	Decreasing
Plant Reserve	305,827	x	305,827	305,827	Stable
General Reserve	325,072	✓	783,417	702,442	Stable
	£3,991,423	ADEQUATE	£2,544,608	£2,551,133	
Other Reserves					
Revaluation Reserve	42,189	✓	42,189	0	Decreasing
Pensions Reserve	469,000	✓	453,000	453,000	Stable
	£511,189	ADEQUATE	£495,189	£453,000	
Total Reserves	£4,502,612	ADEQUATE	£3,039,797	£3,004,133	

The adequacy of the Reserves in total have been determined in accordance with the Board's Capital Financing and Reserves Policy, which is published on the Group's website: as a minimum the Board's Reserves should equal at least one year's net expenditure and as a maximum they should not exceed one year's net expenditure plus the value of the pensions reserve deficit.

S JEFFREY
CHIEF FINANCIAL OFFICER
19 JANUARY 2025



Broads
Drainage Board

DRAINAGE RATES AND SPECIAL LEVIES FOR 2025/26

AS REQUIRED by Section 48(2) of the Land Drainage Act 1991, the Board gives notice as follows:-

1. On 30th January 2025 the Board made:-

A Drainage Rate of 38.82p in the pound (£)

in respect of agricultural land and/or agricultural buildings in their district to raise £428,830 of their expenditure for the financial year ending on the 31st March 2026.

2. Also on the 30th January 2025 the Board made a special levy of £985,584 on:-

Broadland District Council	£252,114
Great Yarmouth Borough Council	£285,123
North Norfolk District Council	£444,416
South Norfolk District Council	£3,931

to raise the balance of their expenditure for the same year.

Dated 6th Day of February 2025.

P J CAMAMILE
CHIEF EXECUTIVE

Pierpoint House, 28 Horsley's Fields,
KINGS LYNN, Norfolk, PE30 5DD.

BROADS (2006) INTERNAL DRAINAGE BOARD ("the Board")
LAND DRAINAGE ACT 1991 ("THE ACT") AND THE INTERNAL DRAINAGE BOARDS (FINANCE) REGULATIONS 1992
DRAINAGE RATES AND SPECIAL LEVIES FOR 2025/26: FROM 1 APRIL 2025 TO 31 MARCH 2026



On the 30th day of January 2025 the Board resolved as follows:-

1. That in respect of the financial year ending 31st March 2026 the proportions of expenditure to be raised by drainage rates with regard to agricultural land and/or buildings and by special levies on local billing authorities are 30.32% (£428,830) and 69.68% (£985,584) respectively.
2. That the proportions between the local billing authorities of the amount to be raised by special levies are as set out below, against the special levy for each local billing authority.
3. To make the drainage rates and special levies set out below and that the seal of the Board be affixed to those drainage rates and special levies.

	DRAINAGE RATE			SPECIAL LEVIES	
	p	p		£	%
New Works and Improvement Works	640.132		Broadland District Council	£252,114	17.825%
Contributions to the Environment Agency	5.359		Great Yarmouth Borough Council	£285,123	20.158%
Maintenance Works	48.715		North Norfolk District Council	£444,416	31.421%
Administration and Other Expenses	5.454	699.660	South Norfolk District Council	£3,931	0.278%
LESS:-					
Government Grants	640.132				
Contributions from the Environment Agency	8.373				
Other Income	10.112	658.617			
		41.043			
Add/(deduct) for adjustment of balances		(2.223)			
		38.820		£985,584	69.68%

THE COMMON SEAL of the Board is affixed in the presence of:-

R BUXTON
CHAIRMAN

P J CAMAMILE
CHIEF EXECUTIVE OFFICER

CERTIFICATE

I certify as follows:-

1. That the drainage rate has been made before 15th February, as required by section 40(4) of the Act and in the manner prescribed by regulation 2 of The Drainage Rate (Forms) Regulations 1993.
2. That notice of the drainage rates and special levies has been given on the 06th February 2025 as required by section 48(2) of the Act, by publishing the notice on the Board's website and affixing it to the front window of the Board's depot at Cess Road, Martham, Norfolk, NR29 4RF, in accordance with section 48(3) of the Act as amended by section 87 (Schedule 9(6)(2)) of the Water Act 2014.
3. That the special levies have been issued to the billing authorities on the 6th day of February 2025 and are payable in two equal instalments on 1 May and on 1 November next.
4. That a register containing the individual drainage hereditaments has been prepared and maintained in the prescribed form, together with a map showing the wherabouts of those hereditaments, in accordance with section 52(1) of the Act and the Registers of Drainage Boards Regulations 1968.
5. That drainage rates and special levies are beyond the scope of Vat, in accordance with the rules specified from time to time by HMRC.

P J CAMAMILE
CHIEF EXECUTIVE OFFICER

Rate Book Movements Reconciliation by Property Type (without Personal Info.) DRS V23: Rates Management**For: Broads (2006) Internal Drainage Board: <61>****From: <22 December 2023> To: <10 January 2025>****Rating District: Broads (2006) Drainage District: <00>****Property Type: Agricultural Land and/or Buildings**

Account ID	Occupier/Assessment ID	Effective Date/Short Description	Rated Ha	Annual Value	Proportion	AV/Ha
Rate Book, as at 22 December 2023			16,171.620	£1,102,801	30.283%	£68.194
61-0010-6	Registered Occupier	03012315 01/04/2024 Agricultural Holding	-7.530	-£1,072		
61-0032-6	Registered Occupier	11010706 01/04/2025 Agricultural Holding	-0.477	-£29		
61-0033-2	Registered Occupier	11010706 01/04/2025 Agricultural Holding	0.477	£29		
61-0055-3	Registered Occupier	04011221 01/04/2024 Agricultural Holding	-0.623	-£38		
61-0059-9	Registered Occupier	03013865 01/04/2024 Agricultural Holding	6.544	£535		
61-0060-8	Registered Occupier	04010817 01/04/2024 Agricultural Holding	2.497	£154		
61-0073-5	Registered Occupier	03012335 01/04/2024 Agricultural Holding	-2.157	-£120		
61-0101-7	Registered Occupier	15012401 01/04/2024 Agricultural Holding	12.345	£180		
61-0127-0	Registered Occupier	18010887 01/04/2024 Agricultural Holding	-4.743	-£410		
61-0139-4	Registered Occupier	03010304 09/10/2023 Agricultural Holding	0.962	£66		
61-0145-7	Registered Occupier	03013865 01/04/2024 Agricultural Holding	7.182	£587		
61-0166-9	Registered Occupier	01010253 01/04/2006 Agricultural Holding	-0.142	-£12		
61-0172-8	Registered Occupier	04010817 01/04/2024 Agricultural Holding	-2.497	-£154		
61-0204-9	Registered Occupier	04010377 01/04/2025 Agricultural Holding	-4.881	-£339		
61-0218-0	Registered Occupier	15012011 01/04/2024 Agricultural Holding	1.520	£19		
61-0236-7	Registered Occupier	01010331 01/04/2025 Agricultural Holding	10.751	£948		
61-0250-5	Registered Occupier	03010304 09/10/2023 Agricultural Holding	-0.962	-£66		
61-0257-9	Registered Occupier	01010341 01/04/2025 Agricultural Holding	-10.751	-£948		
61-0261-8	Registered Occupier	11010376 01/04/2024 Agricultural Holding	-7.850	-£551		
61-0263-8	Registered Occupier	11010536 01/04/2024 Agricultural Holding	7.850	£551		
61-0264-9	Registered Occupier	03013865 10/10/2023 Agricultural Holding	-13.726	-£1,122		
61-0275-3	Registered Occupier	15010077 01/04/2025 Agricultural Holding	-7.641	-£547		
61-0285-8	Registered Occupier	15013171 01/04/2024 Agricultural Holding	-12.345	-£180		
61-0295-9	Registered Occupier	15010077 01/04/2025 Agricultural Holding	7.641	£547		
61-0334-2	Registered Occupier	07010251 01/04/2024 Agricultural Holding	24.843	£1,531		
61-0363-4	Registered Occupier	11010316 01/04/2024 Agricultural Holding	4.524	£279		
61-0375-1	Registered Occupier	18010887 01/04/2024 Agricultural Holding	24.968	£2,158		
61-0417-8	Registered Occupier	06010331 01/04/2025 Agricultural Holding	-1.934	-£158		
61-0422-2	Registered Occupier	06010081 01/04/2025 Agricultural Holding	3.466	£284		
61-0441-1	Registered Occupier	04011221 01/04/2024 Agricultural Holding	0.623	£38		
61-0444-2	Registered Occupier	03010637 01/04/2024 Agricultural Holding	-1.093	-£68		
		04010617 01/04/2024 Agricultural Holding	-2.031	-£125		
		04010657 01/04/2024 Agricultural Holding	-2.396	-£148		
61-0467-6	Registered Occupier	07010251 01/04/2024 Agricultural Holding	-24.843	-£1,531		
61-0535-3	Registered Occupier	04010377 01/04/2025 Agricultural Holding	4.881	£339		
61-0636-1	Registered Occupier	11010316 01/04/2024 Agricultural Holding	-4.524	-£279		
61-0666-9	Registered Occupier	15012011 01/04/2024 Agricultural Holding	-1.520	-£19		
61-0684-8	Registered Occupier	03012315 01/04/2024 Agricultural Holding	7.530	£1,072		
61-0685-9	Registered Occupier	03010637 01/04/2024 Agricultural Holding	1.093	£68		
		04010617 01/04/2024 Agricultural Holding	4.427	£273		
61-0686-1	Registered Occupier	03012335 01/04/2024 Agricultural Holding	2.157	£120		
38	(+/-) Land/Value Movements from 22 December 2023 to 10 January 2025		21.615	£1,862		
527	(=) Agricultural Land and/or Buildings in Broads (2006) Drainage District, as at 10 January 2025		16,193.235	£1,104,663	30.319%	£68.218

Rate Book Movements Reconciliation by Property Type (without Personal Info.) DRS V23: Rates Management**For: Broads (2006) Internal Drainage Board: <61>****From: <22 December 2023> To: <10 January 2025>****Rating District: Broads (2006) Drainage District: <00>****Property Type: Other Land**

Account ID	Occupier/Assessment ID	Effective Date/Short Description	Rated Ha	Annual Value	Proportion	AV/Ha
Rate Book, as at 22 December 2023			2,913.056	£2,538,857	69.717%	£871.544
61-1000-3 Broadland District Council						
Opening Balances as at 22 December 2023			833.404	£649,444	17.834%	£779.267
<u>(+/-) Land/Value Movements from 22 December 2023 to 10 January 2025</u>						
61-1000-3	Broadland District Council	IDB 01/04/2013 Half due on 01 May, half due on 01 November	0.000	£0		
(=) Broadland District Council, as at 10 January 2025			833.404	£649,444	17.825%	£779.267
61-1001-6 Great Yarmouth Borough Council						
Opening Balances as at 22 December 2023			789.202	£734,474	20.169%	£930.654
<u>(+/-) Land/Value Movements from 22 December 2023 to 10 January 2025</u>						
61-1001-6	Great Yarmouth Borough Council	IDB 01/04/2014 Half due on 01 May, half due on 01 November	0.000	£0		
(=) Great Yarmouth Borough Council, as at 10 January 2025			789.202	£734,474	20.158%	£930.654
61-1002-9 North Norfolk District Council						
Opening Balances as at 22 December 2023			1,200.646	£1,144,813	31.437%	£953.498
<u>(+/-) Land/Value Movements from 22 December 2023 to 10 January 2025</u>						
61-1002-9	North Norfolk District Council	IDB 01/04/2023 Half due on 01 May, half due on 01 November	0.000	£0		
(=) North Norfolk District Council, as at 10 January 2025			1,200.646	£1,144,813	31.421%	£953.498
61-1003-4 South Norfolk District Council						
Opening Balances as at 22 December 2023			89.804	£10,126	0.278%	£112.757
<u>(+/-) Land/Value Movements from 22 December 2023 to 10 January 2025</u>						
61-1003-4	South Norfolk District Council	IDB 01/04/2013 Half due on 01 May, half due on 01 November	0.000	£0		
(=) South Norfolk District Council, as at 10 January 2025			89.804	£10,126	0.278%	£112.757
0	(+) Land/Value Movements from 22 December 2023 to 10 January 2025		0.000	£0		
4	(=) Other Land in Broads (2006) Drainage District, as at 10 January 2025		2,913.056	£2,538,857	69.681%	£871.544
531	Rate Book for Broads (2006) Drainage District, as at 10 January 2025		19,106.291	£3,643,520	100.000%	
531	Rate Book for all Rating Districts, as at 10 January 2025		19,106.291	£3,643,520		