



**RATE ESTIMATES
FOR THE FINANCIAL YEAR
2026/2027**

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

ESTIMATES 2026/27: EXECUTIVE SUMMARY

The Board is asked to approve the following increases for Drainage Rates and Special Levies, with effect from 01 April 2026:

1. Sub District 1 (River Deben)	3.00%
2. Sub District 2 (Lower Alde Tidal Pumped)	0.00%
3. Sub District 3 (AHB)	3.00%
4. Sub District 4 (Blyth)	4.00%
5. Sub District 5 (Gravity)	4.00%
6. Sub District 6 (Lower Alde Tidal Gravity)	0.00%

1. The rate increases for each Sub-District have been reviewed individually, and recommendations made accordingly, as requested by the Board. Each Sub-District has been assessed by looking at several different factors which include the level of reserves held, anticipated spend for the next financial year, whether they are a pumped district and reliance on external economic factors such as interest rate volatility.
2. Pumped Sub-Districts are SD1, 2 and 4. The electricity contract has been renewed with Fram Farmers for two years to September 2026, therefore costs are certain but usage remains dependent on level of rainfall during the period.
3. Each Sub-District receives investment interest. SD2 and SD6 have the largest exposure to fluctuation in interest rates. The Public Works Loan taken out by the Board to part fund the planned capital project in the Alde Ore Estuary which has since been determined as unviable and is currently held in reserves in these Sub Districts. These monies have been invested to achieve the optimum return per the Board's [Investment Strategy](#), and this income has been included in the estimates to offset the costs of servicing the loan.
4. The Environment Agency (EA) have also advised that there is likely to be a shortfall in future Highland Water Contributions. At present, the value of the potential shortfall is unknown, but will significantly impact future increases for both Special Levy paying councils and Agricultural Drainage ratepayers.

S JEFFREY
CHIEF FINANCIAL OFFICER/RFO

CAPITAL WORKS PROGRAMME FOR 2026/27

ID	NEW WORKS AND IMPROVEMENT WORKS	Actual 2024/25	Estimate 2025/26	Probable 2025/26	Estimate 2026/27
SD1: River Deben (Tidal Pumped) Sub District		0	0	0	0
		0	0	0	0
SD2: Lower Alde (Tidal Pumped) Sub District					
	Public Works Loan: £300k, Servicing Costs (less Depn in Maint for C&I)	2,976	1,938	1,938	850
	Public Works Loan: £3m, Servicing Costs	107,068	107,068	107,068	107,068
	Alde & Ore Pumping Station Phase 2 Sudbourne	0	500,000	0	500,000
	Alde & Ore Estuary WLMI - SCH10	82,816	8,000	25,000	0
	Upper Alde Ore Estuary Bank Improvements - SCH12	394,477	4,356,198	300,000	0
	Lower Alde Ore Estuary Bank Improvements - SCH13	39,207	0	0	0
		626,544	4,973,204	434,006	607,918
SD3: AHB (Tidal Pumped) Sub District		0	0	0	0
		0	0	0	0
SD4: Blyth (Tidal Pumped) Sub District		0	0	0	0
		0	0	0	0
SD5: Gravity Sub District		0	0	0	0
		0	0	0	0
SD6: Lower Alde (Tidal Gravity) Sub District					
	Public Works Loan: £3m, Servicing Costs	40,246	40,246	40,246	40,246
		40,246	40,246	40,246	40,246
All Sub Districts: New Works and Improvement Works		£666,790	£5,013,450	£474,252	£648,164

K NASH
PROJECT DELIVERY MANAGER

MAINTENANCE WORKS PROGRAMME FOR 2026/27

OUR ID	MAINTENANCE	Actual 2024/25	Estimate 2025/26	Probable 2025/26	Estimate 2026/27
<u>DRAINS MAINTENANCE</u>					
SD1: River Deben (Tidal Pumped) Sub District					
<u>DRN179P0101</u>	King's Fleet	0	1,725	0	2,725
<u>DRN179P0104</u>	King's Fleet	0	0	0	0
<u>DRN179P0105</u>	King's Fleet	0	0	0	0
<u>DRN179P0102</u>	Laurel Farm Delph	2,765	0	0	0
<u>DRN179P0103</u>	Gulphers Stream (Kings Fleet)	0	1,000	0	2,000
<u>DRN179P0201</u>	Falkenham Delph 1	2,750	1,725	0	1,725
<u>DRN179P0204</u>	Falkenham Marsh Drain	5,491	0	0	0
<u>DRN179P0202</u>	Falkenham Delph 2/Kirton Drain	5,036	0	0	0
<u>DRN179P0203</u>	Falkenham Delph 3	5,216	1,725	0	1,725
<u>DRN179P0205</u>	King's Fleet Weir Drain	0	1,725	0	1,725
<u>DRN179P0206</u>	Falkenham Marshes	2,750	0	0	1,725
<u>DRN178P0301/3</u>	Ramsholt Marsh	0	0	105	3,530
<u>DRN178P0101/4</u>	Queen's Fleet	6,688	0	460	7,060
<u>DRN178P0201</u>	Bawdsey Marsh	0	0	2,000	1,765
Contingency	Spraying	0	0	0	0
		£30,695	£7,900	£2,565	£23,980
SD2: Lower Alde (Tidal Pumped) Sub District					
<u>DRN172P0101</u>	Iken Marsh Drain	0	0	0	4,450
<u>DRN171P0101</u>	Ferry Farm Drain	0	2,900	2,900	0
<u>DRN171P0201</u>	Sudbourne Delph	0	4,800	4,800	0
<u>DRN171P0202</u>	Church Farm Drain	0	0	2,000	0
<u>DRN170P0101</u>	Gedgrave Drain (North)	0	10,925	10,925	0
<u>DRN170P0201</u>	Gedgrave Drain (South)	0	3,375	0	0
<u>DRN168P0101</u>	Chillesford Drain	4,674	5,300	4,300	0
<u>DRN167P0101</u>	Butley Marsh Drain	0	2,900	2,900	0
<u>DRN167P0102</u>	Stonebridge Drain	0	2,900	2,900	0
<u>DRN167P0103</u>	Capel Drain	1,368	0	0	0
<u>DRN176P0101</u>	Colony Marsh Drain	0	2,420	2,420	0
Contingency	Various	0	0	0	0
		£6,042	£35,520	£33,145	£4,450
SD3: AHB (Tidal Pumped) Sub District					
<u>DRN177P0101</u>	Alderton & Hollesley 1	7960	0	0	0
<u>DRN177P0201</u>	Alderton & Hollesley 2	1831	0	0	0
<u>DRN177P0202</u>	Alderton & Hollesley 3	1831	0	0	0
<u>DRN177P0301</u>	Alderton & Hollesley	0	9,600	7,500	0
<u>DRN177P0302</u>	Alderton & Hollesley	0	4,800	4,800	0
<u>DRN177P0303</u>	Alderton & Hollesley	0	0	0	0
		£11,622	£14,400	£12,300	£0
SD4: Blyth (Tidal Pumped) Sub District					
<u>DRN160P0101</u>	Reydon	0	0	4,000	4,500
<u>DRN160P0102</u>	Reydon	0	0	0	0
		£0	£0	£4,000	£4,500
SD5: Gravity Sub District					
<u>DRN162G0101</u>	Blyth, Henham Park	0	0	0	3,000
<u>DRN164G0101</u>	Thorpeness 100	0	0	0	0
	Bologney River (if enmained)	0	0	0	0
<u>DRN182G0101/6</u>	Shottisham River, Lower Deben	0	0	0	0
<u>DRN180G0101/3</u>	Ramsholt Dock Drain, Lower Deben	0	0	0	0
	Ringfence for Lower Deben at Ufford	0	0	0	0
TBC	Middle Deben Drain	0	0	0	0
<u>DRN163G0101</u>	Eastbridge Drain, Minsmere	0	7,750	7,750	0
<u>DRN163G0301</u>	Theberton, Minsmere	0	2,950	2,950	0
<u>DRN163G0401</u>	Yew Tree Farm	0	2,400	2,400	0
<u>DRN163G0203</u>	Leiston 3, Minsmere	0	0	0	0
<u>DRN163G0201</u>	Leiston 1, Minsmere	0	2,400	2,400	0
<u>DRN163G0202</u>	Leiston 2, Minsmere	0	0	0	0
<u>DRN163G0501</u>	Darsham Station	0	0	0	0
<u>DRN175G0201</u>	Sternfield Drain, FRAT	0	0	3,000	0
<u>DRN175G0401</u>	Upper Alde (Rendham)	0	0	0	0
<u>DRN175G0501</u>	Bruisyard Hall Drain, Upper Alde	0	2,500	2,500	0
<u>DRN175G0301</u>	Blackstock Drain, Upper Alde	0	0	0	0
<u>DRN183G0101/3</u>	River Fynn, Lower Deben	0	0	0	0
<u>DRN184G0901</u>	Kettleburgh, River Deben	0	500	500	0
<u>DRN184G0801/3</u>	Framsden Drain, Upper Deben	0	1,000	2,500	0
<u>DRN184G0701</u>	Horsefen Drain, Upper Deben	0	0	0	0
<u>DRN184G0601</u>	Moneweden Drain, Upper Deben	1,868	0	0	0
<u>DRN184G0501</u>	Rendlesham Drain, Upper Deben	0	0	0	1,500
<u>DRN184G0101/5</u>	Byng Brook, Upper Deben	2,381	0	0	0
<u>DRN184G0201</u>	Eyke Marsh Drain, Upper Deben	0	0	0	3,500
<u>DRN184G0301/3</u>	Loudham Drain, Upper Deben	0	0	0	7,500

MAINTENANCE WORKS PROGRAMME FOR 2026/27

OUR ID	MAINTENANCE	Actual 2024/25	Estimate 2025/26	Probable 2025/26	Estimate 2026/27
<u>DRN184G0401</u>	Ashe Abbey Drain, Upper Deben	0	0	0	2,500
<u>DRN190G0101/3</u>	Wetherden Stream Catchment, River Gipping	835	1,000	1,000	0
<u>DRN186G1001</u>	Gipping Stream, River Gipping	0	0	0	0
<u>DRN189G0101</u>	Rattlesden River Catchment	535	0	0	500
<u>DRN189G0102</u>	Rattlesden River Catchment	1,075	1,000	1,000	1,500
<u>DRN189G0103</u>	Rattlesden River Catchment	0	0	0	0
<u>DRN186G0901/2</u>	Creetings Watercourse	1,078	1,000	1,000	0
<u>DRN186G0801/6</u>	Badley Stream, River Gipping	1,441	1,000	1,000	1,000
<u>DRN186G0701/4</u>	Jack's Green Watercourse	1,341	500	1,000	500
<u>DRN186G0601/5</u>	Coddenham Stream, River Gipping	-355	1,000	500	1,000
<u>DRN186G0301/4</u>	Claydon Marsh Drain, River Gipping	220	0	0	9,250
<u>DRN186G0201/3</u>	Claydon Hill Drain, River Gipping	-230	0	0	0
<u>DRN186G0101</u>	Bramford Marsh Drain, River Gipping	0	0	0	12,350
<u>DRN186G0401</u>	Barham Marsh Drain, River Gipping	0	0	0	0
<u>DRN188G0101/5</u>	River Jordan, River Gipping	840	500	500	500
<u>DRN186G0501</u>	Gallows Hill Drain, River Gipping	345	0	0	0
		£11,373	£25,500	£30,000	£44,600
SD6: Alde (Tidal Gravity) Sub District					
<u>DRN169G0101</u>	Butley Mill River, Lower Alde	0	0	4,000	0
<u>DRN165G0102</u>	Boyton Marsh Drain, Lower Alde	0	0	0	0
<u>DRN165G0101</u>	Boyton Marsh Delph, Lower Alde	0	0	0	0
<u>DRN175G0101</u>	The Canal, (Benhall)	0	1,000	0	1,500
		£0	£1,000	£4,000	£1,500
DRAINS MAINTENANCE		£59,732	£84,320	£86,010	£79,030
PUMPING STATION MAINTENANCE					
SD1: River Deben (Tidal Pumped) Sub District					
<u>PMP178P001</u>	Bawdsey Pumping Station				
	Power	7,999	16,000	16,000	16,000
	Repairs and Maintenance	8,232	3,000	3,000	4,000
	Insurance	939	1,000	1,004	1,105
	Superintendence	1,000	1,000	1,000	1,000
	Telemetry	7	336	400	485
		18,177	21,336	21,404	22,590
<u>PMP179P001</u>	King's Fleet Pumping Station				
	Power	6,333	10,000	10,000	10,000
	Repairs and Maintenance	1,161	3,000	3,000	4,000
	Insurance	939	1,000	1,004	1,105
	Superintendence (Gratis)	7	0	0	0
	Telemetry	0	336	400	485
		8,439	14,336	14,404	15,590
<u>PMP179P002</u>	Falkenham Pumping Station				
	Power	6,561	20,000	20,000	20,000
	Repairs and Maintenance	21,548	4,000	4,000	4,000
	Insurance	939	1,000	1,004	1,105
	Superintendence	1,000	1,000	1,000	1,000
	Telemetry	7	336	400	485
		30,055	26,336	26,404	26,590
		£56,671	£62,008	£62,212	£64,769
SD2: Lower Alde (Tidal Pumped) Sub District					
<u>PMP167P001</u>	Butley Pumping Station				
	Power	10,267	17,000	17,000	17,000
	Repairs and Maintenance	1,797	7,000	5,000	5,000
	Insurance	939	1,000	1,004	1,105
	Superintendence	1,000	1,000	1,000	1,000
	Depreciation	6,820	1,633	1,633	0
	Telemetry	7	336	400	485
		20,830	27,969	26,037	24,590
<u>PMP168P001</u>	Chillesford Pumping Station				
	Power	6,114	6,000	6,000	6,000
	Repairs and Maintenance	1,347	6,000	5,000	5,000
	Insurance	939	1,000	1,004	1,105
	Superintendence	1,150	1,150	1,150	1,150
	Depreciation	6,820	1,633	1,633	0
	Telemetry	7	336	400	485
		16,376	16,119	15,187	13,740
<u>PMP170P001</u>	Gedgrave Pumping Station				
	Power	2,599	9,000	9,000	9,000
	Repairs and Maintenance	611	6,000	6,500	25,000

MAINTENANCE WORKS PROGRAMME FOR 2026/27

OUR ID	MAINTENANCE	Actual 2024/25	Estimate 2025/26	Probable 2025/26	Estimate 2026/27
	Insurance	939	1,000	1,004	1,105
	Superintendence	1,050	1,050	1,050	1,050
	Depreciation	6,820	1,633	1,633	0
	Telemetry	0	336	400	485
		12,020	19,019	19,587	36,640
<u>PMP172P001</u>	Iken Pumping Station				
	Power	9,417	13,000	13,000	13,000
	Repairs and Maintenance	2,755	3,000	4,000	4,000
	Insurance	939	1,000	1,004	1,105
	Superintendence	-155	1,205	1,205	1,205
	Telemetry	53	336	400	485
		13,008	18,541	19,609	19,795
<u>PMP171P001</u>	Sudbourne Pumping Station				
	Power	10,344	21,000	21,000	21,000
	Repairs and Maintenance	1,647	3,000	3,000	4,000
	Insurance	939	1,000	1,004	1,105
	Superintendence	1,200	1,200	1,200	1,200
	Telemetry	53	336	400	485
		14,182	26,536	26,604	27,790
<u>PMP176P001</u>	Colony Marsh Pumping Station				
	Power	689	3,000	3,000	3,000
	Repairs and Maintenance	434	1,000	1,000	2,000
	Insurance	939	1,000	1,004	1,105
	Superintendence	1,000	1,000	1,000	1,000
	Telemetry	0	336	400	485
		£3,061	£6,336	£6,404	£7,590
		£79,478	£114,519	£113,428	£130,142
SD4: Blyth (Tidal Pumped) Sub District					
<u>PMP160P001</u>	Reydon Pumping Station				
	Power	14,422	16,000	16,000	16,000
	Repairs and Maintenance	1,299	4,000	4,000	5,000
	Insurance	939	1,000	1,004	1,105
	Superintendence	1,000	1,000	1,000	1,000
	Telemetry	53	336	400	485
		£17,713	£22,336	£22,404	£23,590
PUMPING STATION MAINTENANCE		£153,861	£198,863	£198,044	£218,501
PUBLIC WORKS LOANS REPAYMENTS		£160,150	£80,406	£80,406	£82,624
DIRECT WORKS		£373,744	£363,589	£364,460	£380,154
TECHNICAL SUPPORT COSTS (INCLUDING BAP IMPLEMENTATION)		£410,769	£401,559	£407,229	£533,070
MAINTENANCE WORKS		£784,513	£765,148	£771,689	£913,224

**A BLOOMFIELD
OPERATIONS MANAGER**

**T HUNTER
AREA MANAGER**

From: 01 April 2026
To: 31 March 2027

Estimated Income and Expenditure
Financial Year Ending: 31 March 2027

NOTES	INCOME AND EXPENDITURE ACCOUNT	RIVER DEBEN (PUMPED)		LOWER ALDE (PUMPED)		AHB (PUMPED)		BLYTH (PUMPED)		GRAVITY		ALDE (TIDAL GRAVITY)		TOTAL	
		PROJECTED 2025/26	BUDGET 2026/27	PROJECTED 2025/26	BUDGET 2026/27	PROJECTED 2025/26	BUDGET 2026/27	PROJECTED 2025/26	BUDGET 2026/27	PROJECTED 2025/26	BUDGET 2026/27	PROJECTED 2025/26	BUDGET 2026/27	PROJECTED 2025/26	BUDGET 2026/27
INCOME															
	Drainage Rates	42,233	43,499	208,657	208,657	13,603	14,011	11,478	11,937	31,215	32,464	31,868	31,868	339,054	342,436
1	Special Levies issued by the Board	37,158	38,272	33,818	33,818	0	0	185	193	138,393	143,929	25,711	25,711	235,265	241,923
	Grants Applied	0	0	325,000	500,000	0	0	0	0	0	0	0	0	325,000	500,000
	Tranche 1, 2 + 2b Grant Applied	0	0	0	0	0	0	0	0	115,000	0	0	0	115,000	0
2	Highland Water Contributions	44,215	36,633	43,209	59,974	1,427	0	13,350	14,828	3,912	10,055	-102	452	106,013	121,943
	Investment Income	20,800	12,212	99,703	57,918	1,754	1,103	2,989	1,806	17,972	10,469	35,782	21,494	179,000	105,000
	Other Income	123,555	168,267	142,971	194,709	26,476	36,057	26,476	36,057	35,643	36,977	7,060	9,615	362,182	481,682
Total Income		£267,961	£298,882	£853,358	£1,055,076	£43,261	£51,171	£54,479	£64,821	£342,135	£233,894	£100,320	£89,140	£1,661,514	£1,792,984
EXPENDITURE															
3	Capital Works & PWLB Costs	0	0	434,006	607,918	0	0	0	0	0	0	40,246	40,246	474,252	648,164
4	Tranche 1, 2 + 2b Expenditure	0	0	0	0	0	0	0	0	115,000	0	0	0	115,000	0
5	Environment Agency Precept	7,782	8,015	6,840	7,045	1,141	1,176	304	313	83,439	85,942	2,572	2,649	102,079	105,141
6	Maintenance Works	207,308	275,323	311,501	350,486	42,842	39,980	56,946	68,070	60,542	84,580	12,145	12,161	691,283	830,601
	(Profit)/Loss on Rechargeable Works	0	0	60,000	0	0	0	0	0	-25,000	-25,000	0	0	35,000	-25,000
7	Administration Charges and Other Expenses	29,653	31,973	39,537	53,288	7,907	8,526	3,954	4,263	110,704	106,576	5,931	8,526	197,686	213,152
Total Expenditure		£244,742	£315,311	£851,884	£1,018,737	£51,891	£49,682	£61,205	£72,646	£344,685	£252,099	£60,894	£63,583	£1,615,300	£1,772,058
	Profit/(Loss) on disposal of Fixed Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Surplus/(Deficit) for the Year		£23,219	-£16,429	£1,474	£36,339	-£8,630	£1,489	-£6,726	-£7,825	-£2,550	-£18,205	£39,426	£25,557	£46,213	£20,926
	Increase/(Decrease)	3.00%	3.00%	4.00%	0.00%	3.00%	3.00%	4.00%	4.00%	2.00%	4.00%	2.00%	0.00%		
	Rate in the Pound	37.273p	38.391p	131.225p	131.225p	44.392p	45.724p	140.295p	145.907p	7.425p	7.722p	83.381p	83.381p		
	Number of Agricultural Ratepayers	17	16	40	40	12	13	13	13	735	739	50	51		

From: 01 April 2026
To: 31 March 2027

Estimated Income and Expenditure
Financial Year Ending: 31 March 2027

NOTES	MOVEMENT ON RESERVES	RIVER DEBEN (PUMPED)		LOWER ALDE (PUMPED)		AHB (PUMPED)		BLYTH (PUMPED)			GRAVITY	ALDE (TIDAL GRAVITY)		TOTAL	
		PROJECTED 2025/26	BUDGET 2026/27	PROJECTED 2025/26	BUDGET 2026/27	PROJECTED 2025/26	BUDGET 2026/27	PROJECTED 2025/26	BUDGET 2026/27	PROJECTED 2025/26	BUDGET 2026/27	PROJECTED 2025/26	BUDGET 2026/27	PROJECTED 2025/26	BUDGET 2026/27
GENERAL RESERVES															
	Opening Balances as at 1 April	114,719	114,719	15,330	15,330	12,359	12,359	8,749	8,749	12,009	12,009	6,635	6,635	169,801	169,801
	Net Surplus/(Deficit) for the Year	23,219	-16,429	1,474	36,339	-8,630	1,489	-6,726	-7,825	-2,550	-18,205	39,426	25,557	46,213	20,926
	Transfers (to)/from Capital Reserve	-23,219	16,429	-1,474	-36,339	8,630	-1,489	6,726	7,825	10,797	18,205	-39,426	-25,557	-37,967	-20,926
	Transfers (to)/from Development Reserve	0	0	0	0	0	0	0	0	-8,247	0	0	0	-8,247	0
	Closing Balances as at 31 March	£114,719	£114,719	£15,330	£15,330	£12,359	£12,359	£8,749	£8,749	£12,009	£12,009	£6,635	£6,635	£169,801	£169,801
CAPITAL RESERVES															
	Opening Balances as at 1 April	313,184	336,403	267,090	268,564	26,408	17,778	54,558	47,832	132,345	121,548	89,910	129,336	883,496	921,462
	Transfers (to)/from General Reserve	23,219	-16,429	1,474	36,339	-8,630	1,489	-6,726	-7,825	-10,797	-18,205	39,426	25,557	37,967	20,926
	Capital Provision Utilisation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Closing Balances as at 31 March	£336,403	£319,974	£268,564	£304,904	£17,778	£19,267	£47,832	£40,007	£121,548	£103,343	£129,336	£154,893	£921,462	£942,388

From: 01 April 2026
To: 31 March 2027

Estimated Income and Expenditure
Financial Year Ending: 31 March 2027

NOTES	INCOME AND EXPENDITURE ACCOUNT	RIVER DEBEN (PUMPED)		LOWER ALDE (PUMPED)		AHB (PUMPED)		BLYTH (PUMPED)			GRAVITY	ALDE (TIDAL GRAVITY)		TOTAL	
		PROJECTED 2025/26	BUDGET 2026/27	PROJECTED 2025/26	BUDGET 2026/27	PROJECTED 2025/26	BUDGET 2026/27	PROJECTED 2025/26	BUDGET 2026/27	PROJECTED 2025/26	BUDGET 2026/27	PROJECTED 2025/26	BUDGET 2026/27	PROJECTED 2025/26	BUDGET 2026/27
1	Drainage Rates and Special Levies are shown to increase/decrease as shown above. Special Levies on the Billing Authorities are as follows:														
	East Suffolk Council	37,158	38,272	33,818	33,818	0	0	185	193	43,272	45,003	25,711	25,711	140,144	142,997
	Mid Suffolk District Council	0	0	0	0	0	0	0	0	48,016	49,937	0	0	48,016	49,937
	Ipswich Borough Council	0	0	0	0	0	0	0	0	44,981	46,780	0	0	44,981	46,780
	Babergh District Council	0	0	0	0	0	0	0	0	2,124	2,209	0	0	2,124	2,209
		37,158	38,272	33,818	33,818	0	0	185	193	138,393	143,929	25,711	25,711	235,265	241,923

- Pressure from the EA to reduce/abolish highland water claims has not gone away, with early warning received in 2024/25 that there is likely to be a shortfall in future funding. Even though the Board has no real choice other than to continue managing surface water that enters its district from the upland catchment. This situation presents a significant risk to the Board - rates/levies would need to significantly increase if the Board lost this income source. This threat reinforces the importance of extending the drainage district to the watershed, so that an upland drainage rate can instead be collected from what is now the general drainage charge payer.
- Capital Works expenditure relates to the public works loans that are payable by the Alde - Ore Sub Districts. Two equal payments are made to the UK Debt Management Office each year, in April and October. GIA funded Capital Works projects are detailed within the Capital Works Programme for 2026/27.
- The Board were successful in its application for Tranche 2b funding receiving £115k for two storage areas. This income can be seen in the applicable sub-district and any cost incurred would be matched against the applicable expenditure.
- The EA Precept charge is forecast to increase by 3% from 2025/26 to 2026/27 and the Board still has no real idea of where most of this precept money will be spent.
- The annual maintenance programme has been developed by the Board's Area Manager and Operations Manager, and this 5 year programme will be reviewed in detail with the assistance of the two sub-committees, in 2026/27.
- The Administration and Technical Support charges for 2026/27 have been considered and recommended by the Consortium Management Committee (CMC) on 05 December 2025. The detailed Administration and Technical Support expenditure budget is included within the meeting paperwork for the Board's consideration. The CMC have recommended a net increase of 8.41% for East Suffolk WMB, which is reflected in the budget figures shown above for 2026/27.

RECOMMENDATIONS:

- To approve the aggregate annual values as at 31 December 2025, shown in the detailed Income and Expenditure Account for each Sub District.
- To approve the increases for Drainage Rates and Special Levies with effect from 1 April 2026, as detailed below.

Sub District 1 (River Deben):	3.00%
Sub District 2 (Lower Alde Tidal Pumped):	0.00%
Sub District 3 (AHB):	3.00%
Sub District 4 (Blyth):	4.00%
Sub District 5 (Gravity):	4.00%
Sub District 6 (Lower Alde Tidal Gravity):	0.00%

- To note the transfer of projected operating surpluses for 2025/26 from the General Reserves to the Capital Reserves and vice-versa, in accordance with the Board's Capital Financing and Reserves Policy which is available for viewing on the Board's website.

S JEFFREY
CHIEF FINANCIAL OFFICER

**EAST SUFFOLK WATER MANAGEMENT BOARD
ESTIMATES FOR THE FINANCIAL YEAR 2026/27**

RIVER DEBEN (TIDAL PUMPED) SUB DISTRICT 1	ACTUAL 2024/25	ESTIMATE 2025/26	PROBABLE 2025/26	ESTIMATE 2026/27
New Works and Improvement Works	0	0	0	0
Tranche 1, 2 + 2b Expenditure	327,841	0	0	0
Contributions Payable to the Environment Agency	7,555	7,782	7,782	8,015
Maintenance Works	231,135	210,454	207,308	275,323
(Profit)/Loss on Rechargeable Works	0	0	0	0
Administration Costs and Other Expenses	26,437	28,050	29,653	31,973
	£592,967	£246,285	£244,742	£315,311
Less:				
Government Grants	0	0	0	0
Tranche 1, 2 and 2b Grant Applied	332,089	0	0	0
Contributions from the Environment Agency	25,184	28,306	44,215	36,633
Investment Interest	28,553	13,925	20,800	12,212
Other Income	125,467	137,221	123,555	168,267
	£511,294	£179,452	£188,570	£217,111
NET REQUIREMENT	£81,674	£66,833	£56,172	£98,200

FINANCED BY:-

**SECTION 40, LAND DRAINAGE ACT 1991
DRAINAGE RATES AND SPECIAL LEVIES**

(Add)/Deduct for adjustment of Balances	5,233	-12,558	-23,219	16,429
Occupiers Drainage Rates	40,366	42,233	42,233	43,499
East Suffolk Council	36,075	37,158	37,158	38,272
Mid Suffolk District Council	0	0	0	0
Ipswich Borough Council	0	0	0	0
Babergh District Council	0	0	0	0
	£81,674	£66,833	£56,172	£98,200

DRAINAGE RATE

Penny Rate in the Pound	36.187p	37.273p	37.273p	38.391p
Annual Increase/(Decrease)	1.50%	3.00%	3.00%	3.00%
Number of Agricultural Ratepayers	17	17	17	16

GENERAL RESERVE

Balance brought forward at 1 April	114,719	114,719	114,719	114,719
ADD: Net Surplus/(Deficit) for the year	(5,233)	12,558	23,219	(16,429)
Transfer from/(to) Development Reserve	0	0	0	0
Transfer from/(to) Capital Reserve	5,233	(12,558)	(23,219)	16,429
Balance carried forward at 31 March	£114,719	£114,719	£114,719	£114,719

CAPITAL RESERVE

Balance brought forward at 1 April	318,417	327,337	313,184	336,403
Transfer from/(to) General Reserve	(5,233)	12,558	23,219	(16,429)
Utilisation of Capital Reserves	0	0	0	0
Balance carried forward at 31 March	£313,184	£339,894	£336,403	£319,974

DEVELOPMENT RESERVE

Balance brought forward at 1 April	0	0	0	0
Transfer from/(to) General Reserve	0	0	0	0
Balance carried forward at 31 March	£0	£0	£0	£0

GRANT RESERVE

Balance brought forward at 1 April	0	0	0	0
Transfer from/(to) General Reserve	0	0	0	0
Balance carried forward at 31 March	£0	£0	£0	£0

**SECTION 37, LAND DRAINAGE ACT 1991
DETERMINATION OF ANNUAL VALUES**

	31/12/2024	31/12/2025
Agricultural Land and/or Buildings	113,306	113,306
Other Land - East Suffolk Council	99,691	99,691
Other Land - Mid Suffolk District Council	0	0
Other Land - Ipswich Borough Council	0	0
Other Land - Babergh District Council	0	0
	£212,997	£212,997

The current headline rate of inflation (RPIJ) as indicated by the National Statistics Office in October 2025 is 4.3%.

**EAST SUFFOLK WATER MANAGEMENT BOARD
ESTIMATES FOR THE FINANCIAL YEAR 2026/27**

LOWER ALDE (TIDAL PUMPED) SUB DISTRICT 2	ACTUAL 2024/25	ESTIMATE 2025/26	PROBABLE 2025/26	ESTIMATE 2026/27
New Works and Improvement Works	686,216	4,973,204	434,006	607,918
Tranche 1, 2 + 2b Expenditure	0	0	0	0
Contributions Payable to the Environment Agency	6,641	6,840	6,840	7,045
Maintenance Works	251,880	311,670	311,501	350,486
(Profit)/Loss on Rechargeable Works	126,547	60,000	60,000	0
Administration Costs and Other Expenses	35,249	37,400	39,537	53,288
	£1,106,533	£5,389,114	£851,884	£1,018,737
Less:				
Government Grants	516,500	4,864,198	325,000	500,000
Tranche 1, 2 and 2b Grant Applied	27,514	0	0	0
Contributions from the Environment Agency	70,336	48,607	43,209	59,974
Investment Interest	141,669	69,325	99,703	57,918
Other Income	145,183	158,784	142,971	194,709
	£901,202	£5,140,913	£610,883	£812,601
NET REQUIREMENT	£205,331	£248,201	£241,001	£206,136

FINANCED BY:-

**SECTION 40, LAND DRAINAGE ACT 1991
DRAINAGE RATES AND SPECIAL LEVIES**

(Add)/Deduct for adjustment of Balances	-27,841	5,726	-1,474	-36,339
Occupiers Drainage Rates	200,655	208,657	208,657	208,657
East Suffolk Council	32,517	33,818	33,818	33,818
Mid Suffolk District Council	0	0	0	0
Ipswich Borough Council	0	0	0	0
Babergh District Council	0	0	0	0
	£205,331	£248,201	£241,001	£206,136

DRAINAGE RATE

Penny Rate in the Pound	126.178p	131.225p	131.225p	131.225p
Annual Increase/(Decrease)	3.00%	4.00%	4.00%	0.00%
Number of Agricultural Ratepayers	40	40	40	40

GENERAL RESERVE

Balance brought forward at 1 April	15,330	15,330	15,330	15,330
ADD: Net Surplus/(Deficit) for the year	27,841	(5,726)	1,474	36,339
Transfer from/(to) Development Reserve	0	0	0	0
Transfer from/(to) Capital Reserve	(27,841)	5,726	(1,474)	(36,339)
Balance carried forward at 31 March	£15,330	£15,330	£15,330	£15,330

CAPITAL RESERVE

Balance brought forward at 1 April	239,249	302,179	267,090	268,564
Transfer from/(to) General Reserve	27,841	(5,726)	1,474	36,339
Utilisation of Capital Reserves	0	0	0	0
Balance carried forward at 31 March	£267,090	£296,453	£268,564	£304,904

DEVELOPMENT RESERVE

Balance brought forward at 1 April	0	0	0	0
Transfer from/(to) General Reserve	0	0	0	0
Balance carried forward at 31 March	£0	£0	£0	£0

GRANT RESERVE

Balance brought forward at 1 April	0	0	0	0
Transfer from/(to) General Reserve	0	0	0	0
Balance carried forward at 31 March	£0	£0	£0	£0

**SECTION 37, LAND DRAINAGE ACT 1991
DETERMINATION OF ANNUAL VALUES**

	31/12/2024	31/12/2025
Agricultural Land and/or Buildings	159,007	159,007
Other Land - East Suffolk Council	25,771	25,771
Other Land - Mid Suffolk District Council	0	0
Other Land - Ipswich Borough Council	0	0
Other Land - Babergh District Council	0	0
	£184,778	£184,778

The current headline rate of inflation (RPIJ) as indicated by the National Statistics Office in October 2025 is 4.3%.

**EAST SUFFOLK WATER MANAGEMENT BOARD
ESTIMATES FOR THE FINANCIAL YEAR 2026/27**

ALDERTON, HOLLESLEY AND BAWDSEY (AHB) AHB (TIDAL PUMPED) SUB DISTRICT 3	ACTUAL 2024/25	ESTIMATE 2025/26	PROBABLE 2025/26	ESTIMATE 2026/27
New Works and Improvement Works	0	0	0	0
Tranche 1, 2 + 2b Expenditure	0	0	0	0
Contributions Payable to the Environment Agency	1,108	1,141	1,141	1,176
Maintenance Works	42,430	44,517	42,842	39,980
(Profit)/Loss on Rechargeable Works	0	0	0	0
Administration Costs and Other Expenses	7,050	7,480	7,907	8,526
	£50,588	£53,138	£51,891	£49,682
Less:				
Government Grants	0	0	0	0
Tranche 1, 2 and 2b Grant Applied	0	0	0	0
Contributions from the Environment Agency	1,435	1,247	1,427	0
Investment Interest	2,413	1,063	1,754	1,103
Other Income	35,848	37,752	26,476	36,057
	£39,695	£40,062	£29,658	£37,160
NET REQUIREMENT	£10,892	£13,076	£22,233	£12,522

FINANCED BY:-

**SECTION 40, LAND DRAINAGE ACT 1991
DRAINAGE RATES AND SPECIAL LEVIES**

(Add)/Deduct for adjustment of Balances	-2,114	-527	8,630	-1,489
Occupiers Drainage Rates	13,006	13,603	13,603	14,011
East Suffolk Council	0	0	0	0
Mid Suffolk District Council	0	0	0	0
Ipswich Borough Council	0	0	0	0
Babergh District Council	0	0	0	0
	£10,892	£13,076	£22,233	£12,522

DRAINAGE RATE

Penny Rate in the Pound	43.099p	44.392p	44.392p	45.724p
Annual Increase/(Decrease)	2.00%	3.00%	3.00%	3.00%
Number of Agricultural Ratepayers	12	12	12	13

GENERAL RESERVE

Balance brought forward at 1 April	12,359	12,359	12,359	12,359
ADD: Net Surplus/(Deficit) for the year	2,114	527	(8,630)	1,489
Transfer from/(to) Development Reserve	0	0	0	0
Transfer from/(to) Capital Reserve	(2,114)	(527)	8,630	(1,489)
Balance carried forward at 31 March	£12,359	£12,359	£12,359	£12,359

CAPITAL RESERVE

Balance brought forward at 1 April	24,294	29,186	26,408	17,778
Transfer from/(to) General Reserve	2,114	527	(8,630)	1,489
Utilisation of Capital Reserves	0	0	0	0
Balance carried forward at 31 March	26,408	£29,713	£17,778	£19,267

DEVELOPMENT RESERVE

Balance brought forward at 1 April	0	0	0	0
Transfer from/(to) General Reserve	0	0	0	0
Balance carried forward at 31 March	£0	£0	£0	£0

GRANT RESERVE

Balance brought forward at 1 April	0	0	0	0
Transfer from/(to) General Reserve	0	0	0	0
Balance carried forward at 31 March	£0	£0	£0	£0

**SECTION 37, LAND DRAINAGE ACT 1991
DETERMINATION OF ANNUAL VALUES**

	31/12/2024	31/12/2025
Agricultural Land and/or Buildings	30,643	30,643
Other Land - East Suffolk Council	0	0
Other Land - Mid Suffolk District Council	0	0
Other Land - Ipswich Borough Council	0	0
Other Land - Babergh District Council	0	0
	£30,643	£30,643

The current headline rate of inflation (RPIJ) as indicated by the National Statistics Office in October 2025 is 4.3%.

**EAST SUFFOLK WATER MANAGEMENT BOARD
ESTIMATES FOR THE FINANCIAL YEAR 2026/27**

BLYTH (TIDAL PUMPED) SUB DISTRICT 4	ACTUAL 2024/25	ESTIMATE 2025/26	PROBABLE 2025/26	ESTIMATE 2026/27
New Works and Improvement Works	0	0	0	0
Tranche 1, 2 + 2b Expenditure	0	0	0	0
Contributions Payable to the Environment Agency	295	304	304	313
Maintenance Works	48,521	52,453	56,946	68,070
(Profit)/Loss on Rechargeable Works	0	0	0	0
Administration Costs and Other Expenses	3,525	3,740	3,954	4,263
	£52,341	£56,497	£61,205	£72,646
Less:				
Government Grants	0	0	0	0
Tranche 1, 2 and 2b Grant Applied	5,141	0	0	0
Contributions from the Environment Agency	6,040	11,144	13,350	14,828
Investment Interest	4,104	1,688	2,989	1,806
Other Income	26,886	29,404	26,476	36,057
	£42,170	£42,236	£42,816	£52,691
NET REQUIREMENT	£10,171	£14,261	£18,389	£19,955

FINANCED BY:-

**SECTION 40, LAND DRAINAGE ACT 1991
DRAINAGE RATES AND SPECIAL LEVIES**

(Add)/Deduct for adjustment of Balances	-1,043	2,598	6,726	7,825
Occupiers Drainage Rates	11,036	11,478	11,478	11,937
East Suffolk Council	178	185	185	193
Mid Suffolk District Council	0	0	0	0
Ipswich Borough Council	0	0	0	0
Babergh District Council	0	0	0	0
	£10,171	£14,261	£18,389	£19,955

DRAINAGE RATE

Penny Rate in the Pound	134.899p	140.295p	140.295p	145.907p
Annual Increase/(Decrease)	3.00%	4.00%	4.00%	4.00%
Number of Agricultural Ratepayers	13	13	13	13

GENERAL RESERVE

Balance brought forward at 1 April	8,749	8,749	8,749	8,749
ADD: Net Surplus/(Deficit) for the year	1,043	(2,598)	(6,726)	(7,825)
Transfer from/(to) Development Reserve	0	0	0	0
Transfer from/(to) Capital Reserve	(1,043)	2,598	6,726	7,825
Balance carried forward at 31 March	£8,749	£8,749	£8,749	£8,749

CAPITAL RESERVE

Balance brought forward at 1 April	53,515	47,953	54,558	47,832
Transfer from/(to) General Reserve	1,043	(2,598)	(6,726)	(7,825)
Utilisation of Capital Reserves	0	0	0	0
Balance carried forward at 31 March	£54,558	£45,354	£47,832	£40,007

DEVELOPMENT RESERVE

Balance brought forward at 1 April	0	0	0	0
Transfer from/(to) General Reserve	0	0	0	0
Balance carried forward at 31 March	£0	£0	£0	£0

GRANT RESERVE

Balance brought forward at 1 April	0	0	0	0
Transfer from/(to) General Reserve	0	0	0	0
Balance carried forward at 31 March	£0	£0	£0	£0

**SECTION 37, LAND DRAINAGE ACT 1991
DETERMINATION OF ANNUAL VALUES**

	31/12/2024	31/12/2025
Agricultural Land and/or Buildings	8,181	8,181
Other Land - East Suffolk Council	132	132
Other Land - Mid Suffolk District Council	0	0
Other Land - Ipswich Borough Council	0	0
Other Land - Babergh District Council	0	0
	£8,313	£8,313

The current headline rate of inflation (RPIJ) as indicated by the National Statistics Office in October 2025 is 4.3%.

**EAST SUFFOLK WATER MANAGEMENT BOARD
ESTIMATES FOR THE FINANCIAL YEAR 2026/27**

COMPOSITE GRAVITY SUB DISTRICT 5	ACTUAL 2024/25	ESTIMATE 2025/26	PROBABLE 2025/26	ESTIMATE 2026/27
New Works and Improvement Works	0	0	0	0
Tranche 1, 2 + 2b Expenditure	0	0	115,000	0
Contributions Payable to the Environment Agency	81,009	83,439	83,439	85,942
Maintenance Works	42,181	55,617	60,542	84,580
(Profit)/Loss on Rechargeable Works	-8,160	-40,000	-25,000	-25,000
Administration Costs and Other Expenses	99,079	104,721	110,704	106,576
	£214,110	£203,777	£344,685	£252,099
Less:				
Government Grants	0	0	0	0
Tranche 1, 2 and 2b Grant Applied	0	0	115,000	0
Contributions from the Environment Agency	383	4,313	3,912	10,055
Investment Interest	21,066	12,687	17,972	10,469
Other Income	74,135	21,965	35,643	36,977
	£95,584	£38,965	£172,527	£57,501
NET REQUIREMENT	£118,525	£164,812	£172,158	£194,598

FINANCED BY:-

**SECTION 40, LAND DRAINAGE ACT 1991
DRAINAGE RATES AND SPECIAL LEVIES**

(Add)/Deduct for adjustment of Balances	-47,284	-4,796	2,550	18,205
Occupiers Drainage Rates	30,259	31,215	31,215	32,464
East Suffolk Council	42,299	43,272	43,272	45,003
Mid Suffolk District Council	47,072	48,016	48,016	49,937
Ipswich Borough Council	44,097	44,981	44,981	46,780
Babergh District Council	2,082	2,124	2,124	2,209
	£118,525	£164,812	£172,158	£194,598

DRAINAGE RATE

Penny Rate in the Pound	7.279p	7.425p	7.425p	7.722p
Annual Increase/(Decrease)	3.00%	2.00%	2.00%	4.00%
Number of Agricultural Ratepayers	735	735	735	739

GENERAL RESERVE

Balance brought forward at 1 April	12,009	12,009	12,009	12,009
ADD: Net Surplus/(Deficit) for the year	47,284	4,796	(2,550)	(18,205)
Transfer from/(to) Development Reserve	(54,765)	0	(8,247)	0
Transfer from/(to) Capital Reserve	7,481	(4,796)	10,797	18,205
Balance carried forward at 31 March	£12,009	£12,009	£12,009	£12,009

CAPITAL RESERVE

Balance brought forward at 1 April	139,827	142,547	132,345	121,548
Transfer from/(to) General Reserve	(7,481)	4,796	(10,797)	(18,205)
Utilisation of Capital Reserves	0	0	0	0
Balance carried forward at 31 March	£132,345	£147,343	£121,548	£103,343

DEVELOPMENT RESERVE

Balance brought forward at 1 April	167,766	222,531	222,531	230,778
Transfer from/(to) General Reserve	54,765	0	8,247	0
Balance carried forward at 31 March	£222,531	£222,531	£230,778	£230,778

GRANT RESERVE

Balance brought forward at 1 April	0	0	0	0
Transfer from/(to) General Reserve	0	0	0	0
Balance carried forward at 31 March	£0	£0	£0	£0

**SECTION 37, LAND DRAINAGE ACT 1991
DETERMINATION OF ANNUAL VALUES**

	31/12/2024	31/12/2025
Agricultural Land and/or Buildings	420,403	420,403
Other Land - East Suffolk Council	582,793	582,793
Other Land - Mid Suffolk District Council	646,682	646,682
Other Land - Ipswich Borough Council	605,806	605,806
Other Land - Babergh District Council	28,601	28,601
	£2,284,285	£2,284,285

The current headline rate of inflation (RPIJ) as indicated by the National Statistics Office in October 2025 is 4.3%.

**EAST SUFFOLK WATER MANAGEMENT BOARD
ESTIMATES FOR THE FINANCIAL YEAR 2026/27**

LOWER ALDE (TIDAL GRAVITY) SUB DISTRICT 6	ACTUAL 2024/25	ESTIMATE 2025/26	PROBABLE 2025/26	ESTIMATE 2026/27
New Works and Improvement Works	62,478	40,246	40,246	40,246
Tranche 1, 2 + 2b Expenditure	0	0	0	0
Contributions Payable to the Environment Agency	2,497	2,572	2,572	2,649
Maintenance Works	8,215	9,031	12,145	12,161
(Profit)/Loss on Rechargeable Works	0	0	0	0
Administration Costs and Other Expenses	5,287	5,610	5,931	8,526
	£78,478	£57,459	£60,894	£63,583
Less:				
Government Grants	0	0	0	0
Tranche 1, 2 and 2b Grant Applied	0	0	0	0
Contributions from the Environment Agency	316	258	-102	452
Investment Interest	50,912	26,313	35,782	21,494
Other Income	7,170	7,841	7,060	9,615
	£58,398	£34,412	£42,741	£31,561
NET REQUIREMENT	£20,080	£23,048	£18,153	£32,022

FINANCED BY:-

**SECTION 40, LAND DRAINAGE ACT 1991
DRAINAGE RATES AND SPECIAL LEVIES**

(Add)/Deduct for adjustment of Balances	-36,427	-34,531	-39,426	-25,557
Occupiers Drainage Rates	31,300	31,868	31,868	31,868
East Suffolk Council	25,207	25,711	25,711	25,711
Mid Suffolk District Council	0	0	0	0
Ipswich Borough Council	0	0	0	0
Babergh District Council	0	0	0	0
	£20,080	£23,048	£18,153	£32,022

DRAINAGE RATE

Penny Rate in the Pound	81.746p	83.381p	83.381p	83.381p
Annual Increase/(Decrease)	2.00%	2.00%	2.00%	0.00%
Number of Agricultural Ratepayers	50	50	50	51

GENERAL RESERVE

Balance brought forward at 1 April	6,635	6,635	6,635	6,635
ADD: Net Surplus/(Deficit) for the year	36,427	34,531	39,426	25,557
Transfer from/(to) Development Reserve	0	0	0	0
Transfer from/(to) Capital Reserve	(36,427)	(34,531)	(39,426)	(25,557)
Balance carried forward at 31 March	£6,635	£6,635	£6,635	£6,635

CAPITAL RESERVE

Balance brought forward at 1 April	53,482	110,265	89,910	129,336
Transfer from/(to) General Reserve	36,427	34,531	39,426	25,557
Utilisation of Capital Reserves	0	0	0	0
Balance carried forward at 31 March	£89,910	£144,796	£129,336	£154,893

DEVELOPMENT RESERVE

Balance brought forward at 1 April	0	0	0	0
Transfer from/(to) General Reserve	0	0	0	0
Balance carried forward at 31 March	£0	£0	£0	£0

GRANT RESERVE

Balance brought forward at 1 April	0	0	0	0
Transfer from/(to) General Reserve	0	0	0	0
Balance carried forward at 31 March	£0	£0	£0	£0

**SECTION 37, LAND DRAINAGE ACT 1991
DETERMINATION OF ANNUAL VALUES**

	31/12/2024	31/12/2025
Agricultural Land and/or Buildings	38,220	38,220
Other Land - East Suffolk Council	30,836	30,836
Other Land - Mid Suffolk District Council	0	0
Other Land - Ipswich Borough Council	0	0
Other Land - Babergh District Council	0	0
	£69,056	£69,056

The current headline rate of inflation (RPIJ) as indicated by the National Statistics Office in October 2025 is 4.3%.

**EAST SUFFOLK WATER MANAGEMENT BOARD
ESTIMATES FOR THE FINANCIAL YEAR 2026/27**

ALL SUB DISTRICTS (6)	ACTUAL 2024/25	ESTIMATE 2025/26	PROBABLE 2025/26	ESTIMATE 2026/27
New Works and Improvement Works	748,694	5,013,450	474,252	648,164
Tranche 1, 2 + 2b Expenditure	327,841	0	115,000	0
Contributions Payable to the Environment Agency	99,105	102,079	102,079	105,141
Maintenance Works	624,362	683,742	691,283	830,601
(Profit)/Loss on Rechargeable Works	118,387	20,000	35,000	-25,000
Administration Costs and Other Expenses	176,627	187,001	197,686	213,152
	£2,095,017	£6,006,272	£1,615,300	£1,772,058
Less:				
Government Grants	516,500	4,864,198	325,000	500,000
Tranche 1, 2 and 2b Grant Applied	364,744	0	115,000	0
Contributions from the Environment Agency	103,694	93,875	106,013	121,943
Investment Interest	248,718	125,000	179,000	105,000
Other Income	414,689	392,967	362,182	481,682
	£1,648,345	£5,476,040	£1,087,195	£1,208,625
NET REQUIREMENT	£446,672	£530,232	£528,106	£563,433

FINANCED BY:-

**SECTION 40, LAND DRAINAGE ACT 1991
DRAINAGE RATES AND SPECIAL LEVIES**

(Add)/Deduct for adjustment of Balances	-109,477	-44,087	-46,213	-20,926
Occupiers Drainage Rates	326,622	339,054	339,054	342,436
East Suffolk Council	136,276	140,144	140,144	142,997
Mid Suffolk District Council	47,072	48,016	48,016	49,937
Ipswich Borough Council	44,097	44,981	44,981	46,780
Babergh District Council	2,082	2,124	2,124	2,209
	£446,672	£530,232	£528,106	£563,433

GENERAL RESERVES

Balance brought forward at 1 April	169,802	169,802	169,802	169,802
ADD: Net Surplus/(Deficit) for the year	109,477	44,087	46,213	20,926
Transfer from/(to) Development Reserve	-54,765	0	-8,247	0
Transfer from/(to) Capital and Contingency Reserves	-54,712	-44,087	-37,967	-20,926
Balance carried forward at 31 March	£169,802	£169,802	£169,802	£169,802

CAPITAL AND CONTINGENCY RESERVES

Balance brought forward at 1 April	828,784	959,468	883,495	921,462
Transfer from/(to) General Reserve	54,712	44,087	37,967	20,926
Utilisation of Capital Reserves	0	0	0	0
Balance carried forward at 31 March	£883,495	£1,003,555	£921,462	£942,388

DEVELOPMENT RESERVE

Balance brought forward at 1 April	167,766	222,531	222,531	230,778
Transfer from/(to) General Reserve	54,765	0	8,247	0
Balance carried forward at 31 March	£222,531	£222,531	£230,778	£230,778

GRANT RESERVE

Balance brought forward at 1 April	667,221	667,221	400,721	400,721
Transfer from/(to)	-266,500	0	0	0
Balance carried forward at 31 March	£400,721	£667,221	£400,721	£400,721

SECTION 37, LAND DRAINAGE ACT 1991

DETERMINATION OF ANNUAL VALUES	31/12/2024	31/12/2025
Agricultural Land and/or Buildings	769,760	769,760
Other Land - East Suffolk Council	739,223	739,223
Other Land - Mid Suffolk District Council	646,682	646,682
Other Land - Ipswich Borough Council	605,806	605,806
Other Land - Babergh District Council	28,601	28,601
	£2,790,072	£2,790,072

The current headline rate of inflation (RPIJ) as indicated by the National Statistics Office in October 2025 is 4.3%.

**EAST SUFFOLK WATER MANAGEMENT BOARD ("THE BOARD")
LAND DRAINAGE ACT 1991 ("THE ACT") AND THE INTERNAL DRAINAGE BOARDS (FINANCE) REGULATIONS 1992
DRAINAGE RATES AND SPECIAL LEVIES FOR 2026/27: FROM 1 APRIL 2026 TO 31 MARCH 2027**



On the 26th day of January 2026 the Board resolved as follows:-

1. That in respect of the financial year ending 31st March 2027 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 53.20% (£43,499) and 46.80% (£38,272) respectively in the River Deben (Tidal Pumped) Sub District.
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.

RIVER DEBEN (TIDAL PUMPED) SUB DISTRICT 1		DRAINAGE RATE		RIVER DEBEN (TIDAL PUMPED) SUB DISTRICT 1		SPECIAL LEVIES	
	p	p		£	%		
New Works and Improvement Works	0.000			East Suffolk Council	£38,272	46.804%	
Contributions to the Environment Agency	3.763			Mid Suffolk District Council	£0	0.000%	
Maintenance Works	129.263			Ipswich Borough Council	£0	0.000%	
Administration and Other Expenses	15.011	148.037		Babergh District Council	£0	0.000%	
LESS:-							
Government Grants	0.000						
Contributions from the Environment Agency	17.199						
Other Income	84.733	101.932					
		46.105					
Add/(deduct) for adjustment of balances		(7.714)					
		38.391			£38,272	46.80%	

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

MRS J MARSON
CHAIRMAN

M COLEMAN
CHIEF EXECUTIVE

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 9th day of February 2026, as required by section 48(2) of the Act and affixed in the front window of the Farm Office, Valley Farm Business Centre, Valley Farm, Sudbourne, Woodbridge, Suffolk, IP12 2BH, 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 9th day of February 2026 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.

M COLEMAN
CHIEF EXECUTIVE

**EAST SUFFOLK WATER MANAGEMENT BOARD ("THE BOARD")
LAND DRAINAGE ACT 1991 ("THE ACT") AND THE INTERNAL DRAINAGE BOARDS (FINANCE) REGULATIONS 1992
DRAINAGE RATES AND SPECIAL LEVIES FOR 2026/27: FROM 1 APRIL 2026 TO 31 MARCH 2027**



On the 26th day of January 2026 the Board resolved as follows:-

1. That in respect of the financial year ending 31st March 2027 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 86.05% (£208,657) and 13.95% (£33,818) respectively in the Lower Alde (Tidal Pumped) Sub District.
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.

<u>LOWER ALDE (TIDAL PUMPED) SUB DISTRICT 2</u>		<u>DRAINAGE RATE</u>		<u>LOWER ALDE (TIDAL PUMPED) SUB DISTRICT 2</u>		<u>SPECIAL LEVIES</u>	
	p	p			£	%	
New Works and Improvement Works	328.999			East Suffolk Council	£33,818	13.947%	
Contributions to the Environment Agency	3.813			Mid Suffolk District Council	£0	0.000%	
Maintenance Works	189.679			Ipswich Borough Council	£0	0.000%	
Administration and Other Expenses	28.839	551.330		Babergh District Council	£0	0.000%	
LESS:-							
Government Grants	270.595						
Contributions from the Environment Agency	32.457						
Other Income	136.719	439.771					
		111.559					
Add/(deduct) for adjustment of balances		19.666					
		131.225			£33,818	13.95%	

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

MRS J MARSON
CHAIRMAN

M COLEMAN
CHIEF EXECUTIVE

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 9th day of February 2026, as required by section 48(2) of the Act and affixed in the front window of the Farm Office, Valley Farm Business Centre, Valley Farm, Sudbourne, Woodbridge, Suffolk, IP12 2BH, 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 9th day of February 2026 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.

M COLEMAN
CHIEF EXECUTIVE

**EAST SUFFOLK WATER MANAGEMENT BOARD ("THE BOARD")
LAND DRAINAGE ACT 1991 ("THE ACT") AND THE INTERNAL DRAINAGE BOARDS (FINANCE) REGULATIONS 1992
DRAINAGE RATES AND SPECIAL LEVIES FOR 2026/27: FROM 1 APRIL 2026 TO 31 MARCH 2027**



On the 26th day of January 2026 the Board resolved as follows:-

1. That in respect of the financial year ending 31st March 2027 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 100.00% (£14,011) and 0.00% (£0) respectively in the Alderton, Hollesley and Bawdsey (Tidal Pumped) Sub District.
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.

AHB (TIDAL PUMPED) SUB DISTRICT 3		DRAINAGE RATE		AHB (TIDAL PUMPED) SUB DISTRICT 3		SPECIAL LEVIES	
	p	p		£	%		
New Works and Improvement Works	0.000			East Suffolk Council	£0	0.000%	
Contributions to the Environment Agency	3.836			Mid Suffolk District Council	£0	0.000%	
Maintenance Works	130.473			Ipswich Borough Council	£0	0.000%	
Administration and Other Expenses	27.824	162.133		Babergh District Council	£0	0.000%	
LESS:-							
Government Grants	0.000						
Contributions from the Environment Agency	0.000						
Other Income	121.268	121.268					
		40.865					
Add/(deduct) for adjustment of balances		4.859					
		45.724					
					£0	0.00%	

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

MRS J MARSON
CHAIRMAN

M COLEMAN
CHIEF EXECUTIVE

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 9th day of February 2026, as required by section 48(2) of the Act and affixed in the front window of the Farm Office, Valley Farm Business Centre, Valley Farm, Sudbourne, Woodbridge, Suffolk, IP12 2BH, 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 9th day of February 2026 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.

M COLEMAN
CHIEF EXECUTIVE

**EAST SUFFOLK WATER MANAGEMENT BOARD ("THE BOARD")
LAND DRAINAGE ACT 1991 ("THE ACT") AND THE INTERNAL DRAINAGE BOARDS (FINANCE) REGULATIONS 1992
DRAINAGE RATES AND SPECIAL LEVIES FOR 2026/27: FROM 1 APRIL 2026 TO 31 MARCH 2027**



On the 26th day of January 2026 the Board resolved as follows:-

1. That in respect of the financial year ending 31st March 2027 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 98.41% (£11,937) and 1.59% (£193) respectively in the Blyth (Tidal Pumped) Sub District.
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.

BLYTH (TIDAL PUMPED) SUB DISTRICT 4		DRAINAGE RATE		BLYTH (TIDAL PUMPED) SUB DISTRICT 4		SPECIAL LEVIES	
	p	p			£	%	
New Works and Improvement Works	0.000			East Suffolk Council	£193	1.588%	
Contributions to the Environment Agency	3.770			Mid Suffolk District Council	£0	0.000%	
Maintenance Works	818.785			Ipswich Borough Council	£0	0.000%	
Administration and Other Expenses	51.278	873.833		Babergh District Council	£0	0.000%	
LESS:-							
Government Grants	0.000						
Contributions from the Environment Agency	178.358						
Other Income	455.441	633.799					
		240.034					
Add/(deduct) for adjustment of balances		(94.127)					
		145.907			£193	1.59%	

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

MRS J MARSON
CHAIRMAN

M COLEMAN
CHIEF EXECUTIVE

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 9th day of February 2026, as required by section 48(2) of the Act and affixed in the front window of the Farm Office, Valley Farm Business Centre, Valley Farm, Sudbourne, Woodbridge, Suffolk, IP12 2BH, 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 9th day of February 2026 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.

M COLEMAN
CHIEF EXECUTIVE

**EAST SUFFOLK WATER MANAGEMENT BOARD ("THE BOARD")
LAND DRAINAGE ACT 1991 ("THE ACT") AND THE INTERNAL DRAINAGE BOARDS (FINANCE) REGULATIONS 1992
DRAINAGE RATES AND SPECIAL LEVIES FOR 2026/27: FROM 1 APRIL 2026 TO 31 MARCH 2027**



On the 26th day of January 2026 the Board resolved as follows:-

1. That in respect of the financial year ending 31st March 2027 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 18.40% (£32,464) and 81.60% (£143,929) respectively in the Gravity Sub District.
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.

GRAVITY SUB DISTRICT 5		DRAINAGE RATE		GRAVITY SUB DISTRICT 5		SPECIAL LEVIES	
	p	p			£	%	
New Works and Improvement Works	0.000			East Suffolk Council	£45,003	25.513%	
Contributions to the Environment Agency	3.762			Mid Suffolk District Council	£49,937	28.310%	
Maintenance Works	3.703			Ipswich Borough Council	£46,780	26.521%	
Administration and Other Expenses	4.666	12.131		Babergh District Council	£2,209	1.252%	
LESS:-							
Government Grants	0.000						
Contributions from the Environment Agency	0.440						
Other Income	3.171	3.611					
		8.520					
Add/(deduct) for adjustment of balances		(0.798)					
		<u>7.722</u>			<u>£143,929</u>	<u>81.60%</u>	

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

MRS J MARSON
CHAIRMAN

M COLEMAN
CHIEF EXECUTIVE

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 9th day of February 2026, as required by section 48(2) of the Act and affixed in the front window of the Farm Office, Valley Farm Business Centre, Valley Farm, Sudbourne, Woodbridge, Suffolk, IP12 2BH, 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 9th day of February 2026 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.

M COLEMAN
CHIEF EXECUTIVE

**EAST SUFFOLK WATER MANAGEMENT BOARD ("THE BOARD")
 LAND DRAINAGE ACT 1991 ("THE ACT") AND THE INTERNAL DRAINAGE BOARDS (FINANCE) REGULATIONS 1992
 DRAINAGE RATES AND SPECIAL LEVIES FOR 2026/27: FROM 1 APRIL 2026 TO 31 MARCH 2027**



On the 26th day of January 2026 the Board resolved as follows:-

1. That in respect of the financial year ending 31st March 2027 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 55.35% (£31,868) and 44.65% (£25,711) respectively in the Lower Alde (Tidal Gravity) Sub District.
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.

<u>LOWER ALDE (TIDAL GRAVITY) SUB DISTRICT 6</u>		<u>DRAINAGE RATE</u>		<u>LOWER ALDE (TIDAL GRAVITY) SUB DISTRICT 6</u>		<u>SPECIAL LEVIES</u>	
	p	p			£	%	
New Works and Improvement Works	58.281			East Suffolk Council	£25,711	44.654%	
Contributions to the Environment Agency	3.836			Mid Suffolk District Council	£0	0.000%	
Maintenance Works	17.611			Ipswich Borough Council	£0	0.000%	
Administration and Other Expenses	12.347	92.075		Babergh District Council	£0	0.000%	
LESS:-							
Government Grants	0.000						
Contributions from the Environment Agency	0.655						
Other Income	45.049	45.704					
		46.371					
Add/(deduct) for adjustment of balances		37.010					
		83.381			£25,711	44.65%	

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

MRS J MARSON
CHAIRMAN

M COLEMAN
CHIEF EXECUTIVE

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 9th day of February 2026, as required by section 48(2) of the Act and affixed in the front window of the Farm Office, Valley Farm Business Centre, Valley Farm, Sudbourne, Woodbridge, Suffolk, IP12 2BH, 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 9th day of February 2026 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.

M COLEMAN
CHIEF EXECUTIVE OFFICER

DRAINAGE RATES AND SPECIAL LEVIES FOR 2026/27

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

1. On the 26th January 2026 the Board made the following Drainage Rates:-

Sub District	Drainage Rate in the Pound (£)
River Deben (Tidal Pumped)	38.391p
Lower Alde (Tidal Pumped)	131.225p
Alderton, Hollesley and Bawdsey (Tidal Pumped)	45.724p
River Blyth (Reydon Marsh, Tidal Pumped)	145.907p
Lower Alde (Tidal Gravity)	83.381p
Other Gravity Catchments	7.722p

in respect of agricultural land and agricultural buildings in their district to raise £342,436 of their expenditure for the financial year ending on 31 March 2027.

2. Also on 26th January 2026 the Board made a special levy of £241,923 on the following billing authorities:-

East Suffolk Council	£142,997
Mid Suffolk District Council	£49,937
Ipswich Borough Council	£46,780
Babergh District Council	£2,209

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

Dated 9th Day of February 2026

M COLEMAN
CHIEF EXECUTIVE

Pierpoint House, 28 Horsley's Fields,
KING'S LYNN, Norfolk PE30 5DD