A MEETING OF THE KING'S LYNN INTERNAL DRAINAGE BOARD WAS HELD AT PIERPOINT HOUSE, 28 HORSLEY'S FIELDS, KING'S LYNN, NORFOLK PE30 5DD AND VIA MS TEAMS ON FRIDAY, 22 MAY 2026 AT 9:30 AM

	Elected Members		Appointed Members
*	J Askew		**King's Lynn & West Norfolk BC**
	J Caley		S Bearshaw
*	S Markillie	*v	A Bubb
*	S E Markillie	*v	R Colwell
	T Matkin	*v	M Dye
	M Means	*	B Jones
	M Riddington		M Little
	B Sigurdsson	*	B Long
*	J Symington		J Rust
*	A Whitehead	*v	A Ware
		*	M de Whalley
			Jointly Appointed
			D Oliver
*	Present		
*v	Present via MS Teams	*/*v	Total Present (57%)

B Long in the Chair

In attendance:

Cathryn Brady (Head of Catchment Services), Olivia Follen (Business Support Manager), Julie Jackson (Finance & Rating Manager), Sallyanne Jeffrey (Chief Financial Officer), Kari Nash (Project Delivery Manager), Mark Ogden (Sustainable Development Manager), Matthew Philpot (Chief Operating Officer) and Rob Taylor (Operations Manager)

ID	King's Lynn IDB, Minute	Action
29/26	**WELCOME AND APOLOGIES FOR ABSENCE**	
29/26/01	The Chairman welcomed everyone to the meeting in particular to Mark Ogden, Sustainable Development Manager who was attending his first meeting of the King's Lynn IDB. RESOLVED that this be noted.	
29/26/02	Apologies for absence were received on behalf of Steven Bearshaw, James Caley, Marcus Coleman, Caroline Laburn, Martin Little, Tim Matkin, Mark Means, David Oliver, Mark Riddington, Jo Rust and Baldur Sigurdsson. RESOLVED that this be noted.	
30/26	**DECLARATIONS OF INTEREST**	
30/26/01	The Vice-Chairman declared an interest in section 2.3 of the Catchment Services Report. RESOLVED that this be noted.	

ID	King's Lynn IDB, Minute	Action
31/26	**GIFTS AND HOSPITALITY REGISTER FOR 2025/26**	
31/26/01	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 01 April 2025 and 31 March 2026 by Friday 29 May 2026. RESOLVED that this be actioned.	**ALL**
32/26	**MINUTES OF THE LAST BOARD MEETING**	
32/26/01	The minutes of the last Board meeting held on 23 January 2026 were approved, signed and confirmed as a true record. There were no matters arising.	
33/26	**MINUTES OF THE SPECIAL PLANT AND WORKS COMMITTEE MEETING**	
33/26/01	The recommendations arising from the unconfirmed minutes of the Special Plant and Works Committee Meeting held on 17 March 2026 were considered in detail and approved. There were no matters arising.	
34/26	**HEALTH AND SAFETY REPORT**	
34/26/01	The Health and Safety Report, (a copy of which is filed in the Report Book), was considered in detail, and approved. Arising therefrom:	
34/26/02	The Board noted the culvert failure within the Pevensey & Cuckmere Water Level Management Board area and acknowledged that there are a number of steel Armco pipes within its district. It was agreed and thereby RESOLVED that the Chief Operating Officer would undertake a review of IDB and 3rd party steel Armco pipes across the Board's area and develop a plan for proactive replacement and/or sharing of the list with 3rd parties.	**MP**
35/26	**CAPITAL WORKS PROGRAMME OVERVIEW**	
35/26/01	The Capital Works Programme Overview (a copy of which is filed in the Report Book), was considered in detail, and approved. There were no matters arising.	
36/26	**PROJECT DELIVERY REPORT**	
36/26/01	The Project Delivery Report (a copy of which is filed in the Report Book), was considered in detail, and approved. Arising therefrom:	
36/26/02	The Project Delivery Manager advised that the Crabbs Abbey Pump would be the WMA's final diesel pump to be replaced. The Board requested that officers explore options for preserving the diesel pump or identifying a suitable recipient for donation, with details to be circulated to the Board via email. RESOLVED that this be actioned.	**KN**

37/26 OPERATIONS REPORT

37/26/01 The Operations Report was considered in detail and approved (a copy of which is filed in the Report Book). Arising therefrom:

37/26/02 It was agreed and thereby RESOLVED to accept the offer from the weedscreen cleaner servicing company to purchase the Board's redundant weedscreen cleaner, which was situated at Queen Elizabeth Avenue. **RT**

38/26 CATCHMENT SERVICES REPORT

38/26/01 The Environmental Report was considered in detail and approved (a copy of which is filed in the Report book). Arising therefrom:

38/26/02 26_34399_A: Watercourse re-designation at Hungate Road, Emneth

It was agreed and thereby RESOLVED to approve the re-designation of the watercourse marked red on the map shown in the Report Book, so that it is added to the Board's arterial network and shown on its mapping. This will be subject to receiving a contribution from the developers towards the ongoing maintenance of the watercourse.

38/26/03 26_34955_C: Byelaw 10 Application at Lynn Road, Tilney All Saints

It was agreed and thereby RESOLVED to consent to this application subject to the Board's standard conditions and specifications, including the landowner entering into a Deed of Indemnity.

38/26/04 26_35047_C: Byelaw 10 Application at Rhoon Road, Terrington St Clement

It was agreed and thereby RESOLVED to consent to this application subject to the Board's standard condition and specifications.

38/26/05 25_35151_C: Byelaw 10 Application at Lewis Drive, Wiggenhall St Germans

It was agreed and thereby RESOLVED to consent to this application, subject to the applicant agreeing to the Board's standard conditions and entering into the Board's standard Deed of Indemnity.

38/26/06 26_35202_C: Byelaw 10 Application at Sutton Road, Terrington St Clement

It was agreed and thereby RESOLVED to consent to this application, subject to the replacement dwelling being located no closer than 5 metres from the brink of the watercourse and the Board's standard conditions and specifications, including the applicant entering into a Deed of Indemnity.

39/26 SCHEDULE OF PAID ACCOUNTS

39/26/01 The Schedule of Paid Accounts for the period 01 December 2025 to 31 March 2026 totalling £1,486,605.57 was considered in detail and approved (a copy of which is filed in the Report Book). There were no matters arising.

40/26 INTERNAL AUDIT REPORT FOR 2025/26

40/26/01 The Internal Audit Report for 2025/26, as prepared by the Board's Internal Auditor, together with the Management'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.

41/26 APPOINTMENT OF INTERNAL AUDITOR FOR 2026/27

41/26/01 It was agreed and thereby RESOLVED to reappoint TIAA as the Board's Internal Auditor for 2026/27. 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, 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.

42/26 FINANCIAL REPORT

42/26/01 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). There were no matters arising.

43/26 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2025/26

43/26/01 The Annual Governance Statement shown in Section 1 of the Board's Annual Governance and Accountability Return for the year ending 31 March 2026 was considered in detail and approved.

43/26/02 The Accounting Statements shown in Section 2 of the Board's Annual Governance and Accountability Return for the year ending 31 March 2026 was considered in detail and approved.

44/26 DATE OF COMMENCEMENT PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

44/26/01 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 03 June 2026 and ending on 14 July 2026.

45/26 RISK REGISTER

45/26/01 Members considered and approved the risk register for those risks with a risk assessment matrix score of ≥6 (a copy of which is filed in the Report Book). There were no matters arising.

46/26 OFFICIAL COMPLAINTS AND OTHER FEEDBACK

46/26/01 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.

47/26 CORRESPONDENCE FROM THE ENVIRONMENT AGENCY – DECOMMISSIONING AND REPLACEMENT OF CLOCKCASE LANE CULVERT

47/26/01 The correspondence from the Environment Agency regarding the decommissioning and replacement of Clockcase Lane culvert was considered in detail and approved. Arising therefrom:

47/26/02 It was agreed and thereby RESOLVED that the structure would not be adopted at the present time on the terms outlined in the letter. The Board may, however, consider adoption in the future should a contribution from the Environment Agency (EA) towards the ongoing maintenance of the culvert be secured. The Chief Operating officer agreed to liaise with the EA regarding this decision. **MP**

48/26 DATE AND TIME OF NEXT BOARD MEETING

48/26/01 The next Board meeting would take place on Friday, 16 October 2026 at 9.30 am, here at Pierpoint House and via Microsoft Teams. RESOLVED that this be noted.

49/26 ANY OTHER BUSINESS

49/26/01 It was noted that Gary Howe, Project Manager, had retired at the end of March. The Board noted his positive contribution throughout his 32 years of service and agreed to send a letter of thanks to Gary. RESOLVED that this be actioned. **OF**

50/26 OPEN FORUM: TO HEAR FROM ANY MEMBER OF THE PUBLIC, WITH LEAVE OF THE CHAIRMAN

50/26/01 There were no members of the public present at this point in the meeting.

51/26 CONSORTIUM MATTERS

51/26/01 Unconfirmed Minutes and Report Extracts

The unconfirmed minutes and report extracts from the last Consortium Management Committee (CMC) meeting held on 24 April 2026 were considered in detail and noted. Arising therefrom:

51/26/02 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.

51/26/03 WMA Group's Drainage Rates & Hereditaments Policy

The WMA Group's Drainage Rates & Hereditaments Policy (a copy of which is filed in the report book) was considered in detail and approved. There were no matters arising.

51/26/04 Items for discussion at next CMC meeting

There were no issues 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 and John Askew, or the Chief Executive directly.

52/26 CONFIDENTIAL BUSINESS

52/26/01 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.

RECOMMENDATIONS FROM THE KING'S LYNN IDB PLANT & WORKS COMMITTEE SPECIAL MEETING 17 MARCH 2026

Purpose:

The purpose of this paper is to outline the recommendations arising from the King's Lynn IDB Plant & Works Committee which took place on 17 March 2026.

Further to the detailed presentation and review of the Gaywood River Modelling Report, the Plant and Works Committee make the following recommendations to the full board;

1. Maintenance work on the Gaywood watercourse from the old railway line to the outfall, continue at historic levels in accordance with our SMO standards. The report has proved that effective conveyance through this part of the system is absolutely critical for the flood protection of Kings Lynn.
2. Maintenance work from the Railway line upstream is limited to the removal of high-risk cress-rolls and vegetation only, which is likely to block culverts and/or cause an immediate flood risk. Further targeted vegetation management for flood risk only, will be reviewed and if required undertaken on a 2-3 year basis. This approach reduces the current maintenance slightly and recognises the chalk stream value of this part of the Gaywood . It will ensure that our maintenance is targeted and sympathetic to the features that exist.
3. The Board and its officers will now spend time developing the proposed improvement works that have been highlighted in the Atkins report. These include 4 environmental and 5 flood risk related projects, of varying scale, value and impact. Once detail and budgets have been developed, officers will approach different funds for financing the delivery of those projects – subject to the necessary landowner permissions and consents being obtained.

A MEETING OF THE KING'S LYNN IDB PLANT AND WORKS COMMITTEE WAS HELD IN THE BOARDROOM AT PIERPOINT HOUSE, 28 HORSLEY'S FIELDS, KING'S LYNN, PE30 5DD ON TUESDAY, 17 MARCH 2026 AT 13.00 PM

	Elected Members		Appointed Members
*v	J Askew		King's Lynn & WNBC
*	S Markillie	*	B Jones
*	T Matkin	*	B Long
	M Riddington		
*	J Symington		
*	A Whitehead		
		*	Present (88%)

T Matkin in the Chair

In attendance:

Olivia Follen (Business Support Manager), Matthew Philpot (Deputy Chief Executive and Chief Operating Officer) and Rob Taylor (Operations Manager)

Ian Morrisey (AtkinsRealis)

ID	King's Lynn IDB: Plant and Works Committee, Minute	Action
01/26	**WELCOME AND APOLOGIES FOR ABSENCE**	
01/26/01	The Chairman welcomed everyone to the meeting. Apologies were received on behalf of Marcus Coleman and Mark Riddington.	
02/26	**DECLARATIONS OF INTEREST**	
02/26/01	There were no declarations of interest reported to the meeting.	
03/26	**RECOMMENDATIONS FROM THE GAYWOOD RIVER MODELLING STUDY**	
03/26/01	The committee received the presentation from Ian Morrisey from AtkinsRealis on the Gaywood River Modelling Study (a copy of which is filed in the Report Book). Arising therefrom:	
03/26/02	It was agreed and thereby RESOLVED that the Chief Operating Officer would prepare a proposal summarising the committees recommendations for submission to the Board as set out below:	**MP**
i.	Maintenance work on the Gaywood watercourse from the old railway line to the outfall should continue at historic levels in accordance with our Standard Maintenance Operation (SMO) standards. The report has proved that effective conveyance through this part of the system is absolutely critical for the flood protection of Kings Lynn.	

ii. Maintenance work from the Railway line upstream is limited to the removal of high-risk cress-rolls and vegetation only, which is likely to block culverts and/or cause an immediate flood risk. Further targeted vegetation management for flood risk only, will be reviewed and if required undertaken on a 2-3 year basis. This approach reduces the current maintenance slightly and recognises the chalk stream value of this part of the Gaywood. It will ensure that our maintenance is targeted and sympathetic to the features that exist.

iii. The Board and its officers will now spend time developing the proposed improvement works that have been highlighted in the Atkins report. These include 4 environmental and 5 flood risk related projects, of varying scale, value and impact. Once detail and budgets have been developed, officers will approach different funds for financing the delivery of those projects – subject to the necessary landowner permissions and consents being obtained.

Post Meeting Note: The above proposal has been drafted by the Chief Operating Officer and shared with the Plant & Works Committee. The proposal will be taken to the full Board at its next meeting on Friday 08 May 2026.

Ian Morrisey left the meeting.

04/26 ANY OTHER BUSINESS

04/26/01 There was no other to discuss.

05/26 DATE OF NEXT MEETING

05/26/01 The next Board meeting would take place on Friday, 18 September 2026 at 9.30 am, at Pierpoint House and via Microsoft Teams. RESOLVED that this be noted.

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

1. LEARNING EVENTS

1.1. P&CWLMB: 01/03/26: Culvert failed after machine tracked over it. This was on a PSCA contract and was on the designated access route – which had been used previously by the client.

It was later discovered that the culvert was formed from steel Armco pipes, which were corroded. This is a well known issue across most WMA drainage boards, with pipes installed in the 80's and 90's now being at the end of the their life. Most boards have a replacement programme for these (with many already being replaced) although some remain. Learning is to be aware of safe access routes and to flag potential risks to Operations managers.

1.2. Highways Agency 10/03/26: Major fuel Theft. Shared by partner organisation regarding a local depot which had a significant fuel theft. Information shared with ops managers to be vigilant and robust in maintaining securing arrangements.

1.3. KLIDB: 14/04/26: Smashed car windscreen from robo-flail. Investigation underway following member of public reporting smashed car windscreen from robo-flail. Initial checks on guards and discussions with operatives have been completed. We will review safe working methods around caravan site where this happened and bring findings to the next board meeting.

2. ACCIDENTS

2.1. None this period

3. TOOLBOX TALKS & TRAINING

Toolbox talks to all staff:

- None this period

Training:

- January: Chainsaw Cross cut, windblown and maintenance refresher and new course – numerous operatives.
- January: Wood Chipper
- January: Emergency First aid, 1 day course: All operatives
- January: Catastrophic Bleed (chainsaw): All operatives
- February: Manual Handling 1 day: All operatives

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

4.1. None Required this period

5. HEALTH & SAFETY INSPECTIONS

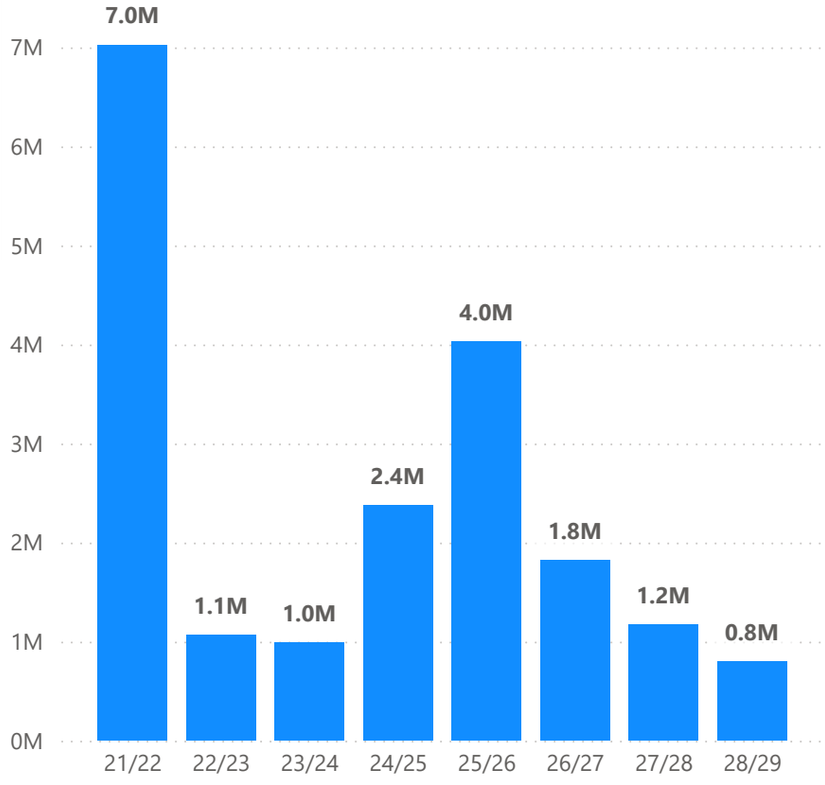
5.1. None for KLIDB this period

KING'S LYNN IDB - CAPITAL WORKS PROGRAMME OVERVIEW
FOR THE PERIOD 09 JANUARY 2026 TO 22 APRIL 2026

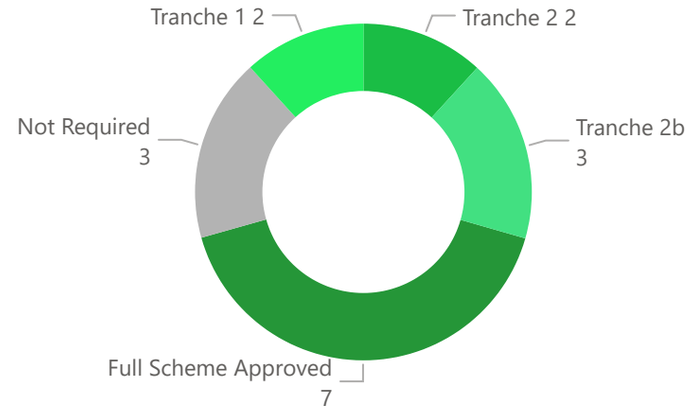
Purpose of the Paper: To receive an update on the King's Lynn Capital portfolio **Recommendation:** None required

Actual Spend Since 2021	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast
14.7M	1.8M	1.2M	0.8M

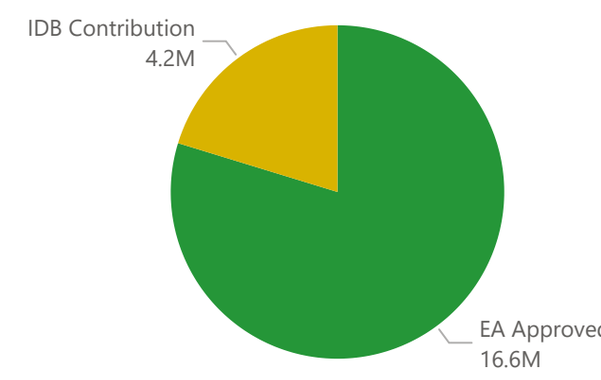
Expenditure Profile by Year



Approval Level Received (No)



Funding Sources



SCH No	Project Name	Project Manager	Project Stage	Start Construction	Complete Construction
44	Minor Capital Works Programme	Mel Neale	Ongoing	01/04/2022	01/03/2030
49	Crabbs Abbey / Waltham Farm Pump Replacement	Mel Neale	In Construction	01/04/2025	31/03/2026
52	Greenbank Pump Replacement (Tranche 2)	Mel Neale	In Construction	01/04/2025	01/05/2026
tbc	Clock case Lane culvert Replacement	Mel Neale	In Construction	01/03/2026	05/06/2026
tbc	Eau Brink Pump Replacement	Mel Neale	Future Pipeline	01/04/2028	01/03/2030
50	North Wootton Pump Replacement	Mel Neale	Detail Design	01/02/2025	31/03/2026

PROJECT DELIVERY REPORT
For the period 09 January 2026 to 08 May 2026

Purpose of the Paper: To receive an update on the Capital projects
Recommendation: None

1. CAPITAL WORKS

1.1 ISLINGTON PUMPING STATION

W/c 9th March 2026 pump 4 was lifted and inspected. It was found that the pump needed to be returned to BPL workshop because the muff coupling which joins the pump shaft together needed replacing, this meant the pump needed to be dismantled. This caused some delay, but the pump is grouted and sealed back in place and has been commissioned. Pump 2 is being lifted and taken away for the same process w/c 4th May 2026. The remaining pumps are working satisfactorily under the new control philosophy.

1.2 MAGDALEN FEN STRATEGY

Crabbs Abbey PS – Pump and MEICA Replacement

The remaining works of installing canisters and pumps, are scheduled for the 11th May with a 4 week programme. This station requires a dry weather period due to the inability of over pumping.

Greenbank Pumping Station Pump and MEICA Replacement

3 canisters and pumps have been installed to date, and we are currently operating 2 pumps. All cabling/containment and operational procedures will be finalised in the coming weeks to fully complete the project.



Corroded bellmouth - old pump



New Pump 3 going in

Waltham Farm PS - Pump and MEICA Replacement

The pump replacement and associated MEICA works at this station are successfully complete and fully operational. This part of the Magdalen Fen Project was delivered under budget due to applying delay damages to the Principal Contractor (ECS) for over running the project.



Works Complete

1.3 TRANCHE 2b FUNDING

Chalk Lane Penstock

All works associated with this project are now complete. Although this project did slip on time due to the lead in time on the grp flooring, it did finish within budget which is pleasing to note.

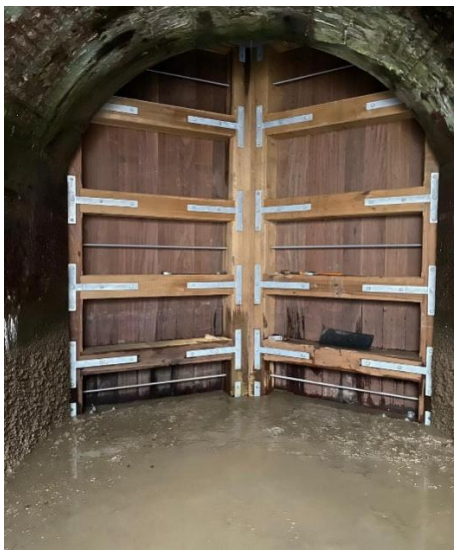
Eau Brink Outfall

Martin Childs Ltd have fully completed this project, there are just a few remaining small snagging items to address before final payment is made. This project reached completion on the 2nd April. As the tidal doors were leaking very badly this is a great project to get over the line and with the additional benefit of the backup penstock gives 100% protection of the catchment it serves. This project was delivered to time and budget.



Arial During Construction





New Mitre Doors

North Wootton Pump Replacement

Stantec are in discussions with Pump Suppliers and Civil Engineering Contractors to establish the most suitable and cost-effective solution for this station. This project is currently at outline design stage and our consultants are engaging ground investigation contractors to start this first phase process.

North Wootton Culvert

Breheny Civil Engineers commenced work on the 2nd February and works were complete on 13th March. The project went very well; there was a requirement for additional over pumping but that was to be expected for the time of year.





During Construction





Construction Complete

1.4 CLOCKCASE LANE CULVERT - PCSA PROJECT

Officers were approached by Environment Agency to deliver a culvert replacement project at Clenchwarton under a Schedule 3 Public Sector Cooperation Agreement. A 30 metre culvert collapsed on the brink of the boards main drain where the culvert outfalls and had caused a sink hole in the roadside verge. The project delivery team were happy to assist with the emergency works and appointed Breheny Contractors who worked very swiftly to procure materials and coordinate a Temporary Road Closure. This work commenced on 23rd March and is due to complete by 5th June. To date the works are on programme and 6 pipe sections are installed and concrete surrounded.





During Construction

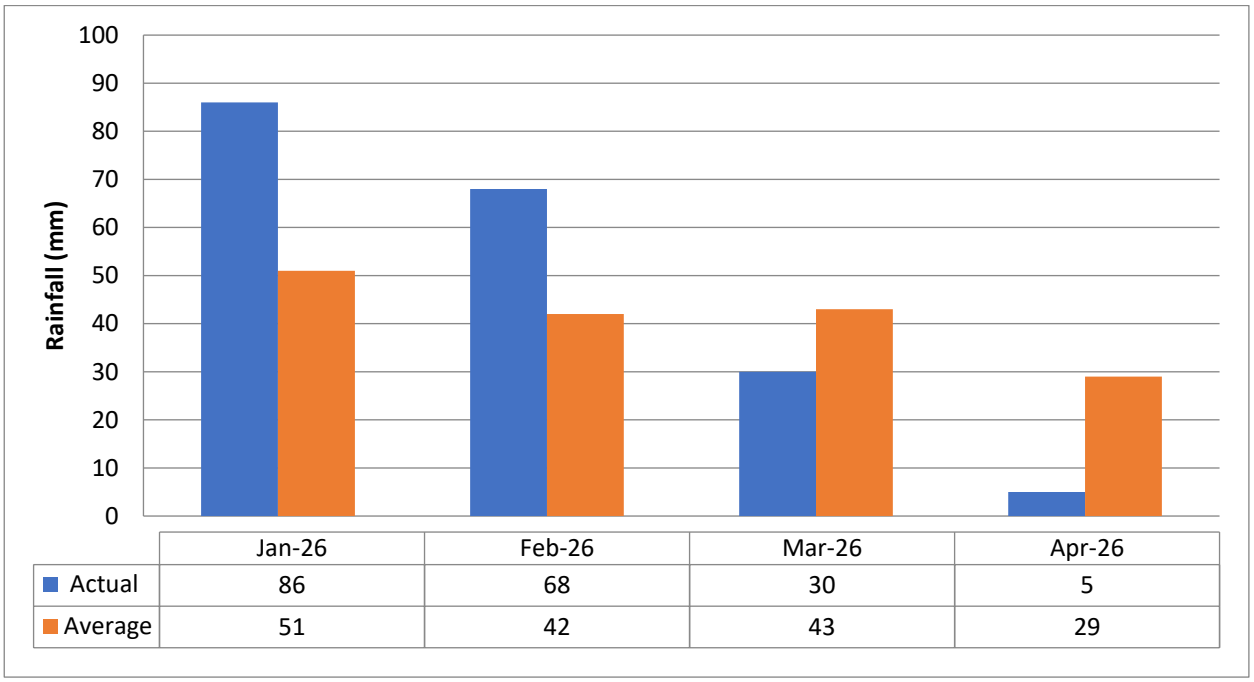
1.5 FENS 2100+ PROJECT AND REVIEW OF TIDAL LIMIT OF THE RIVER NENE

As part of the FENS 2100+ project, the EA are currently reviewing the location of the tidal limit on the River Nene. The current tidal structure on the Nene, the Dog in a Doublet Sluice, was built in the 1930s and is reaching the end of its design life. As part of the review, options of relocating the tidal structure are currently being assessed. Four options are currently being considered, two of which will have no effect on Board's operations, and two of which will make fundamental changes to how the Board's systems will function.

The FENS 2100+ team aim to have narrowed down the current four options to a single option by the end of this year. There is the potential for significant change in how some of the Board's assets will operate.

Option	Potential Assets affected	Comment
1. Replace in current location upstream of Wisbech	No change	
2. Replace just downstream of Wisbech	No change	
3. Replace at Sutton Bridge between the swing bridge and South Holland Main Drain outfall	Ingleborough Pumping Station	+ive The length of Board's boundary exposed to potential tidal overtopping would be slightly reduced.
4. Replace downstream of Sutton Bridge towards the Nene outfall	Chalk Lane Sluice Main Sluice Lighthouse Sluice	+ive The length of Board's boundary exposed to potential tidal overtopping would be further reduced. -ive Depending on the chosen location a number of these sluices would have to be replaced with a pumping station as gravity discharge would no longer be possible. -ive The Sluices currently discharge into tidal waters. If this tidal water is changed to EA freshwater main river, there is a possibility, if the retained water level in the Nene is too high, or maintenance of the main river is neglected leading to a detrimental effect on flow, that the Board could be asked to stop discharging during heavy rainfall/flow events if levels in the Nene become critically high. Some IDBs in Lincolnshire are already experiencing such scenarios where they pump into EA main river.

1.6 RAINFALL FIGURES



	Jan-26	Feb-26	Mar-26	Apr-26
Actual	86	68	30	5
Average	51	42	43	29

MEL NEALE, PROJECT MANAGER

OPERATIONS REPORT
For the period January 2026 to April 2026

The purpose of this report is to update Board Members of Operational Activities during this quarter.

1. MAINTENANCE WORK

This reporting period started with a very wet few weeks and has finished with very dry conditions.

January and February saw the Pumping stations working extensively, with no major problems.

The Operations team have spent this period keeping grids and culverts clear, which is essential to keeping our network functioning as it should.

Bushing work has also been carried out giving more room for our plant to operate safely beside some of our drains, silted culverts have been cleared and erosion around the ends repaired as seen below.





As you can see from the images some of these old galvanised culvert pipes are starting to show signs of corrosion and will soon be in need of repair, which we will plan into the budgets.

We have also undertaken minor pumping station upkeep and general housekeeping at the stations.

2. Heacham River

Maintenance has been carried out on the downstream section of the Heacham River where it travels through the holiday parks.

This river was adopted from the Environment Agency and in this section bylaw restrictions were not implemented, meaning access for our traditional plant is not possible.

Therefore, we hire in a contractor with a weed cutting boat, cutting and pushing the vegetation downstream to where our operation team can remove it. This is carried out on a tri-annual basis.





Pre and Post Work Photos

3. PSCA WORK

The bank cutting work we carry out for the Environment Agency is going well with the March and April health and safety cuts both completed at just over 200km per cut.
Feedback from the agency is very positive.

4. REDUNDANT WEEDSCREEN CLEANER

We have been approached by the company who service and repair our weedscreen cleaners enquiring about purchasing the redundant cleaner at Queen Elizabeth Avenue for £5,000. This cost includes full removal and making good.
The unit has not been used since Dairy Way was constructed approximately 14 years ago when the drain was culverted and we have no other sites this cleaner can be moved to. Removing it would also allow us to look into full electrical disconnection for the site.
Officer Recommendation: Accept offer

5. FUEL COSTS

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 Boards 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.

ROB TAYLOR
OPERATIONS MANAGER, May 2026

Catchment Services Report

1. REPORTING PERIOD AND PURPOSE

This report covers the reporting period 24 December 2025 to 22 April 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).

The report also presents five items for the Board's consideration in accordance with the Board's Scheme of Delegation at sections 2.1 to 2.5.

2. OPEN LAND DRAINAGE CONSENT APPLICATIONS

There are currently 54 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):	8
Byelaw 3 (B3) – Discharge of Surface Water (SW):	17
Byelaw 4 (B4) / Section 23 (S23), LDA 1991 – Alteration of watercourse:	11
Byelaw 10 (B10)– Works within 9 m of a Board's maintained watercourse:	18
Total:	54

There are five matters requiring consideration by the Board in this report, listed below and detailed in section 2.1 to 2.5 of this report:

- 26_34399_A: Watercourse re-designation at Hungate Road, Emneth
- 26_34955_C: Byelaw 10 Application at Lynn Road, Tilney All Saints
- 26_35047_C: Byelaw 10 Application at Rhoon Road, Terrington St Clement
- 26_35151_C: Byelaw 10 Application at Lewis Drive, Wiggenhall St Germans
- 26_35202_C: Byelaw 10 Application at Sutton Road, Terrington St Clement

2.1. 26_34399_A: Watercourse re-designation at Hungate Road, Emneth

As part of pre-application discussions for the final phase of a residential development at Hungate Road, Emneth, officers considered the option of re-designating the stretch of watercourse marked red in Figure 1 below so that it is added to the Board's arterial watercourse network. The purpose of this is to ensure local flood risk is not increased as a result of the ongoing development through the Board undertaking regular maintenance of the receiving watercourse network. An application for consent to discharge surface water from the final phase of this development has now been received.

The Board previously approved the principle of the proposed watercourse re-designation during the Board meeting held in October 2025. Following this meeting, officers have engaged with a key landowner to make them aware of the Board's intention to add the watercourse around the playing fields to its arterial network and to confirm future access arrangements. The application for consent remains under review, but if approved would be subject to the applicant paying a contribution to the Board for the ongoing maintenance of the watercourse.

Officers are seeking the Board's formal approval to add the section of watercourse shown red in Figure 1 to its arterial watercourse network subject to receiving a contribution from the developers towards the ongoing maintenance of the watercourse.

Officer Recommendation: Officers recommend that the Board approves the re-designation of the watercourse marked red below so that it is added to the Board's arterial network and shown on its mapping. This will be subject to receiving a contribution from the developers towards the ongoing maintenance of the watercourse.



Figure 1: Location Plan showing watercourse to be re-designated as an 'arterial watercourse' at Hungate Road, Emneth.

2.2 26_34955_C: Byelaw 10 Application at Lynn Road, Tilney All Saints

An application has been received under Byelaw 10 for the construction of 1no. permanent double storey rear extension to a residential dwelling at Lynn Road, Tilney All Saints, to replace an existing single storey extension, within 9 metres of the piped Board arterial watercourse known as Eagles Drain (DRN146P0239), as shown in Figures 2 and 3.

The approximate location of the pipeline has been discovered using a sonde. The officers measured the approximate distance from the closest point of the proposed extension to the marked out location of the pipe as being 3.1 metres. The extension is to be no closer to the culvert than the existing dwelling (the extension is to be 'stepped in' 0.8m from the current footprint of the property). Following site visits undertaken on 11/03/2026 and 01/05/2026, and consultation with the Board's Operations Manager, officers believe the proposals will not negatively impact the Board's ability to carry out its operations due to the existing obstructions and the proposal to not come any closer to the Board's asset than the existing building.

Due to the permanent nature of the proposed dwelling, this application is required to be determined by the Board as per the Board's Scheme of Delegation.

Officer's Recommendation: Officers recommend that the Board approves the application subject to the Board's standard conditions and specifications, including the landowner entering into a Deed of Indemnity.



Figure 2: Plan showing extension and house currently within 9 metres of piped Board arterial watercourse.

2.3 26_35047_C: Byelaw 10 Application at Rhoon Road, Terrington St Clement

Officers have been made aware that 275 metres of double row hedging has been planted to a measured distance of 4.3 metres from the eastern brink of the Board arterial watercourse known as Race Course Drain (DRN139G0105) at Rhoon Road, Terrington St Clement as shown in Figure 3 below. An application has been received to retain the works.

The Board's Operations Manager has confirmed that the works are unlikely to negatively impact the Boards ability to carry out its operations, on the condition that the hedging is regularly maintained by the landowner and does not encroach any closer than 4 metres from the brink of the watercourse.

The application is required to be determined by the Board in accordance with the scheme of delegation due to the applicant being a current Board Member.

Officer Recommendation: Officers recommend that this application is approved subject to the Board's standard condition and specifications.



Figure 3: Location plan of Marshland Farm, Rhoon Road, Terrington St Clement, King's Lynn, PE34 4HZ hedging marked in pink along Board arterial watercourse (left) and photograph of hedging planted 4.3m from Race Course Drain (DRN139G0105) without prior written consent (photograph taken by officers on 25/03/2026) (right)

2.4 26_35151_C: Byelaw 10 Application at Lewis Drive, Wiggenhall St Germans

An application has been received to build an extension on an existing dwelling, with the proposed extension to be 3.6 metres from the piped Board arterial watercourse known as Middle Level Soak dyke (DRN015G0101) at Lewis Drive, Wiggenhall St Germans. The application is required to be determined by the Board as per the Board's Scheme of Delegation.

The Board's officers previously refused an application at the same address for an extension which would come within approximately 1 metre of the culvert. Following appeal via a written statement by the applicant, the Board upheld the officer's decision at the Board meeting dated 23/01/2026.Following the initial refusal and subsequent negotiation, the applicant submitted a revised proposal, relocating the extension to the rear of the property. After conducting a site visit, the Board's Operations Manager confirmed that the revised location would be unlikely to negatively affect the Board's ability to carry out its operations due to the proposed works being situated at a greater distance from the pipe than the existing dwelling.

Officer Recommendation: Officers recommend approval, subject to the applicant agreeing to the Board's standard conditions and entering into the Board's standard Deed of Indemnity.

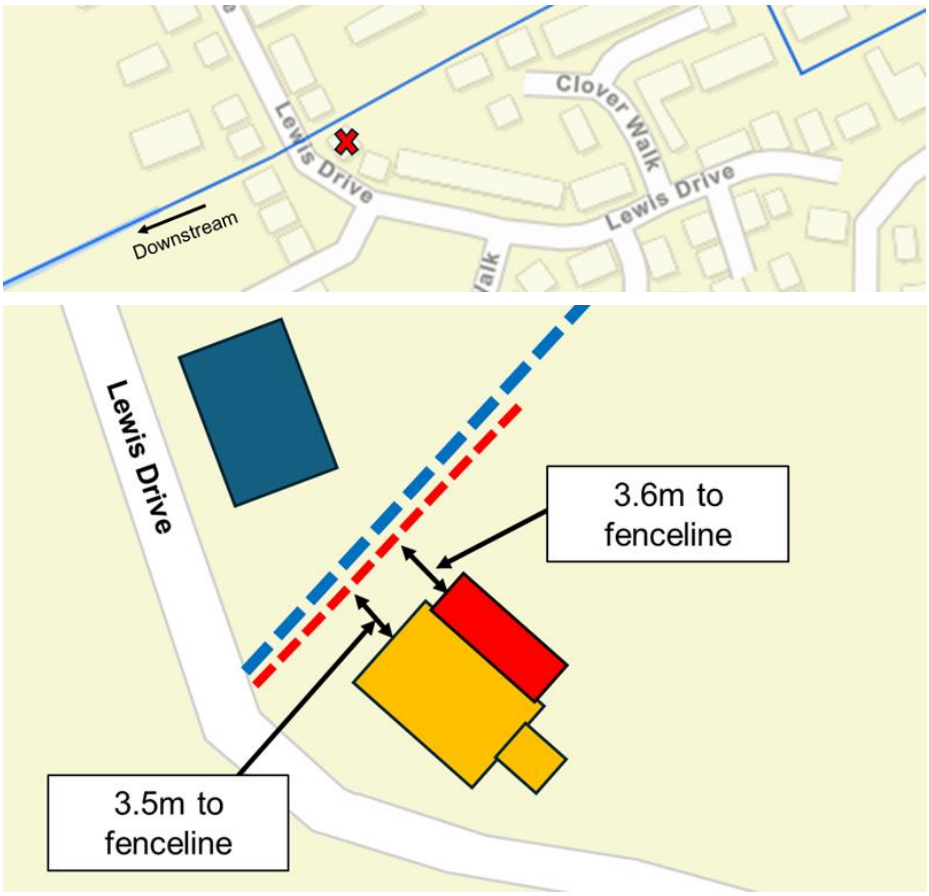


Figure 4: Location Plan (top) and Indicative Site Plan (bottom). Whereby board arterial watercourse is shown in Dark blue, property fenceline shown by dashed red line, existing dwelling shown by orange box and proposed extension shown by red box.

2.5 26_35202_C: Byelaw 10 Application at Sutton Road, Terrington St Clement

An application has been received for a replacement residential dwelling to be constructed within 9 metres of the Board arterial watercourse known as Cross Keys Drain (DRN146P0272) at Sutton Road, Terrington St Clement, as shown in Figure 5 below. The proposals also include both surface water and treated foul water drainage infrastructure (both of which are being reviewed under separate applications under Byelaw 3), boundary fencing and hedging, and a patio within 9 metres of the watercourse. This application is required to be determined by the Board as per the Board's Scheme of Delegation.

As shown in figure 6, the replacement dwelling is to be approximately 5.2m from the watercourse at its closest point. The same drawing shows the outline of the existing dwelling in red, measured as being approximately 4.6m from the watercourse at its closest point. *Please note that this drawing may be subject to change as they go through the planning process, but officers have been informed that they will come no closer to the watercourse than the distances proposed on the latest plan*

Following consultation with the Board's Operations Manager, officers do not consider than this will further restrict the Board's ability to undertake its statutory functions or change the Board's current access arrangements relative to the existing scenario The Board currently undertakes its maintenance of Cross Keys Drain from the open field to the east of the site.

Officer Recommendation: Officers recommend that the application is approved subject to the replacement dwelling being located no closer than 5 metres from the brink of the watercourse and the Board's standard conditions and specifications, including the applicant entering into a Deed of Indemnity

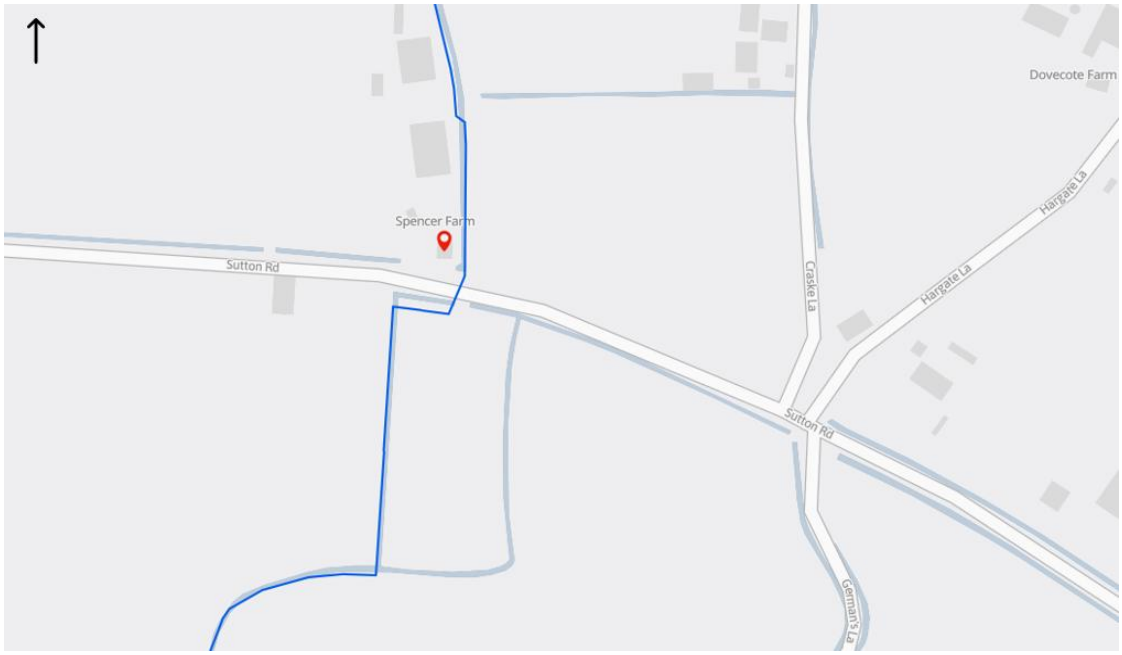


Figure 5: Site location at Sutton Road, Terrington St Clement, as marked by the red pin. The Board arterial watercourse 'Cross Keys Drain' (DRN146P0272) is shown dark blue.

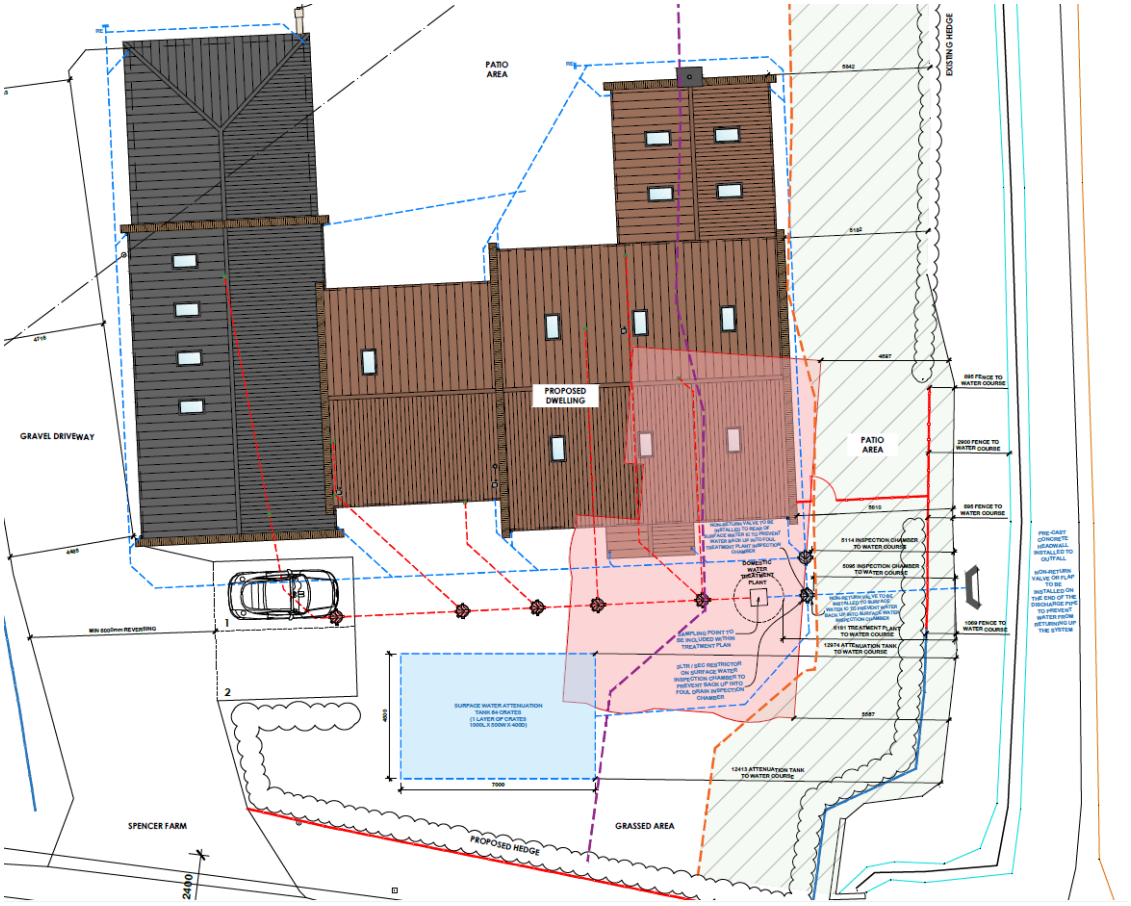


Figure 6: Position of proposed replacement dwelling in relation to the Board arterial watercourse shown on right (eastern) side of the plan. The outline footprint of the existing dwelling is shown red. Extract of Proposed Drainage Layout, Drawing No. 25-P25-PL001B (Trundley Design Services, May 2026)

3. DETERMINED LAND DRAINAGE CONSENT APPLICATIONS

During this reporting period, the following 29 consents under the Land Drainage Act 1991 and Board's Byelaws have been determined by Officers in accordance with their delegated authority.

Case. Ref.	Case File Sub-type	Location / Site Name	Description of Application or Proposal	Outcome
23_21690_C	Section 23, LDA 1991	Edward Benefer Way, South Wootton	Extension of consented culvert to 16.5m	Granted 16/01/2026
24_26140_C	Byelaw 3 Treated Foul Water	High Road, Tilney cum Islington	Treated foul discharge to a watercourse serving a new dwelling	Granted 20/02/2026

Case. Ref.	Case File Sub-type	Location / Site Name	Description of Application or Proposal	Outcome
24_27071_C	Byelaw 3 Surface Water	Hungate Road, Emneth	Surface water discharge to a watercourse - phase 2 of development	Granted 21/01/2026
24_29226_C 24_29227_C	Byelaw 3 Surface Water Byelaw 3 Treated Foul Water	Estuary Road and Edward Benefer Way, King's Lynn	Surface water discharge from a new port warehouse and loading area Treated foul water discharge from a new port warehouse	Granted 12/01/2026
25_31731_C	Byelaw 3 Surface Water	Wensum Way, King's Lynn	Surface water discharge from new play area	Granted 20/02/2026
25_32281_C	Byelaw 3 Surface Water	Rhoon Road, Terrington St Clement	Application to discharge rainwater surface water from 2 agricultural buildings	Granted 02/02/2026
25_32442_C 25_32761_C	Byelaw 3 Surface Water Section 23, LDA 1991	School Road, West Walton	Discharge of surface water from new housing development to a riparian watercourse Installation of 17m culvert extension to allow improved site access to residential development	Granted 09/02/2026
25_32893_C 25_32895_C 25_32897_C	Byelaw 3 Treated Foul Water Byelaw 3 Surface Water Byelaw 10	Chapel Road, Tilney Fen End	Discharge of treated foul water from 1 dwelling Discharge of surface water from 106.3m2 Proposed connection of outfall pipe and headwall into Smeeth Lode Drain	Granted 13/01/2026
25_33225_C	Byelaw 3 Surface Water	Station Road, Clenchwarton	Surface water discharge from agricultural building	Granted 08/01/2026
25_33381_C	Section 23, LDA 1991	Salts Road, West Walton	Culvert 9m of private watercourse	Granted 16/04/2026
25_33164_C 25_33576_C	Byelaw 3 Surface Water	Walpole Bank, Walpole	Discharge of surface water from 2730m2 Discharge of surface water from 3400m2	Granted 02/02/2026 02/03/2026
25_33699_C	Byelaw 10	High Road, Tilney-Cum-Islington	Outfall pipe and fencing within 9m of watercourse	Granted 15/01/2026

Case. Ref.	Case File Sub-type	Location / Site Name	Description of Application or Proposal	Outcome
25_33740_C	Byelaw 3 Treated Foul Water	Lynn Road, Tilney All Saints	Discharge of treated foul water from new warehouse and storage compound	Granted 09/03/2026
25_33741_C	Section 23, LDA 1991	Church Road, Terrington St John	Removal of existing access and construction of a new access over existing watercourse	Granted 21/04/2026
25_33973_C	Byelaw 10	St Pauls Road South, Walton Highway	Application for replacement fencing	Granted 09/02/2026
25_34063_C	Byelaw 10	Station Road North, Walpole Cross Keys	Connection of 600mm diameter culvert to a Board arterial watercourse	Granted 05/03/2026
25_34155_C 26_34587_C	Byelaw 3 Surface Water	Walnut Road, Walpole St Peter	Surface water discharge from a new dwelling to a riparian watercourse Treated foul discharge from a new dwelling to a riparian watercourse	Granted 03/03/2026
26_34663_C	Byelaw 10	Greenpark Avenue, King's Lynn	Formation of a flat platform 6m wide from the brink of the bank	Granted 01/04/2026
26_34708_C	Byelaw 10	West Drove North, Walpole St. Peter	Application for installation of temporary Bailey Bridge over arterial watercourse	Granted 17/04/2026
26_34232_C	Byelaw 3 Surface Water	Queen Mary Road, Gaywood, King's Lynn	Temporary discharge of surface water to watercourse during construction phase of extension to school	Granted 15/01/2026
26_34900_C 26_35096_C	Byelaw 10	Smallholdings Road, Clenchwarton	Anglian Water mains renewal scheme within 9m of Willow Farm Drain Anglian Water mains renewal scheme within 9m of West Lynn Drain	Granted 01/04/2026
26_34943_C	Byelaw 3 Surface Water	Wheatley Bank, Walsoken	Discharge of surface water from a workshop	Granted 30/03/2026

4. LOCAL PLANNING AUTHORITY (LPA) ENGAGEMENT

Officers have provided responses to 45 applications that are either in or could impact on the Board's Internal Drainage District. 10 of these applications are for major development and are summarised below;

Planning App. Ref.	Location / Site Name	Description
F/YR26/3037/COND	Stow Lane, Wisbech	Residential Development (300 dwellings)
26/00345/OM	Church Road and St Johns Road, Tilney St Lawrence	Residential Development (12 dwellings and village green)
26/00366/OM	Common Road, Snettisham	Residential Development (31 dwellings)
26/00431/OM	Sutton Road, Terrington St Clement	Residential Development (19 dwellings)
25/00436/DISC_B	West Drove South, Walpole Highway	Commercial Development
F/YR26/3048/COND	Stow Lane, Wisbech	Residential Development (300 dwellings)
26/00466/PACU3	Cow Croft Lane, Marshland St James	Residential Development (10 dwellings)
DIS/2026/0009	Cross Bank Road, King's Lynn	Commercial Development
15/00352/DISC_A	Benstead Close and Marea Meadows, Cheney Hill, Heacham	Residential Development (69 dwellings)
26/00480/F	Waterlow Road, Terrington St Clement	Commercial Development

5. DEVELOPMENT CONTRIBUTIONS

There have been 17 development contribution fees invoiced or paid during the reporting period. These fees are detailed below;

Case ref(s)	Date invoiced	Amount (no VAT)	Date Paid
25_30271_C	17.12.2025	£1,224.09	22.01.2026
25_33225_C	12.01.2026	£1,646.30	22.01.2026
24_29226_C 24_29227_C	13.01.2026	£3,037.10	23.01.2026
25_32895_C	13.01.2026	£ 215.79	06.02.2026

25_32893_C	13.01.2026	£184.00	06.02.2026
25_32642_C	23.01.2026	£158,110.00	-
25_33164_C	31.01.2026	£8,468.60	27.02.2026
25_32281_C	31.01.2026	£2,581.92	13.02.2026
25_32442_C	09.02.2026	£35,373.50	13.02.2026
24_27071_C	09.02.2026	£14,023.80	-
25_31731_C	26.02.2026	£1,304.00	02.03.2026
25_33576_C	04.03.2026	£8,942.00	11.03.2026
25_34155_C	05.03.2026	£651.63	09.03.2026
26_37488_C	05.03.2026	£184.00	09.03.2026
25_33740_C	09.03.2026	£5,499.00	-
26_34943_C	30.03.2026	£203.00	01.04.2026
25_32642_C	31.03.2026	£1,985.04	-

6. NATIONAL INFRASTRUCTURE PROJECTS

Officers continue to engage with the following Nationally Significant Infrastructure Projects that are fully or partially within the King's Lynn Internal Drainage District. One has been consented and two are at the pre-application stage of applying to the Planning Inspectorate for a Development Consent Order (DCO):

Project	Planning Status	Board Update
Medworth Combined Heat & Power Energy from Waste (MVV) – electricity connection (underground cables between Walsoken and Elm)	Construction (DCO granted in 2024)	Ongoing engagement with developer ahead of consenting for works within IDD.
Eastern Green Link 3&4 (National Grid Electricity Transmission) - Significant development, to include new electrical substation and two converter stations in Walpole area, and undergound cables into Lincolnshire	Pre-application (DCO application expected Summer 2026)	Byelaw 10 consent issued to enable preliminary survey work at West Drove North, Walpole. Ongoing engagement in relation to future consent requirements, drainage strategy, watercourse diversions, biodiversity enhancement projects, protective provisions for Internal Drainage Boards, estates matters and cost recovery.

Grimsby to Walpole (National Grid Electricity Transmission) – Significant development, to include new electrical substation in Walpole area (same substation as for EGL3&4 project above), and overhead power lines into Lincolnshire	Pre-application (DCO application expected Spring 2027)	Ongoing engagement in relation to future consent requirements, drainage strategy, watercourse diversions, biodiversity enhancement projects, protective provisions for Internal Drainage Boards, estates matters and cost recovery.

7. OPERATIONS - ENVIRONMENTAL INPUT

The Environment Team have undertaken an audit on one drain during this period within the KLIDB catchment, following the completion of maintenance works. This is to ensure that maintenance is done to the standard set out in the Standard Maintenance Operations Document. The drain audited was the Babingley River (DRN211G0101) which was undertaken on 20th January 2026. An audit report was completed for this drain, including an overall maintenance score and any recommendations, and issued to the KLIDB Operations Manager.

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

Location / Works	**Date(s):**
Clockcase Lane EA Culvert Replacement water vole survey	23/01/2026
Sandringham - Cross' High Bank drain water vole survey	13/02/2026
River Hun Proposed River Maintenance for EA	03/03/2026
Clockcase Lane EA Culvert Replacement pre work check	13/03/2026

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

Description	**Location / Works**	**Date:**	**Outcome:**
WFD Assessment	Clockcase Lane Culvert Replacement	25/02/2026	Completed
WFD Assessment	Clockcase Lane Culvert Replacement update	13/03/2026	Completed
Natural England Assent	Leziate, Sugar and Derby Fens SSSI 5 Year Maintenance Plan	22/04/2026	Awaiting NE response

7.1. ENVIRONMENTAL NON-COMPLIANCE

Nothing to report within this period.

8. BIODIVERSITY ACTION PLAN

8.1. 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. 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.

8.2. KINGS LYNN TRAPPING EFFORT

No Mink were caught in the KLIDB catchment during this period.

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.

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CATHRYN BRADY
HEAD OF CATCHMENT SERVICES
APRIL 2026

KING'S LYNN 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
AC0001	ACE Ltd	Penstock (Tranche)	87,750.16
AD0102	ADC (East Anglia) Ltd	Hire of Machinery	5,100.00
AI0001	AIM Electrical Services Ltd	PS Repairs & Maintenance	6,490.85
AL0002	All One Construction Ltd	Capital Works	20,669.83
AN0101	Anglian Water DD	Water Charges	1,634.65
AQ0001	Aquatic Control Engineering Ltd	Capital Works	4,099.62
AR0001	Allstar Arval	Fuel	4,826.80
AS0120	Richard Askew Agricultural Supplies	Small Tools/Consumables	1,414.96
AT0001	Atkins Realis	Gaywood River Works	3,312.00
AW0001	A W Safety Management Limited	Training	1,080.00
BE0001	Bedford Pumps Ltd	Capital Works	48,079.26
BE0003	Ben Burgess King's Lynn	Tractor	149,989.20
BO0001	Borough Council of King's Lynn &	Pierrepoint Depot Rates	1,520.00
BO0240	BOC Ltd	Cylinder Rental	551.76
BR0007	Breheny Civil Engineering Ltd	Capital Works	23,544.12
BU0285	Burley Fluid & Air Ltd	Parts	44.42
CA0008	Canham Consulting	Topographical Surveys/Drawings	3,600.00
CA0320	Carter Haulage & Storage Ltd	Excavator Moves	2,016.00
CH0002	Chainsaw Training UK Ltd	Training	3,216.00
CO0004	Command Pest Control	Pest Control	154.80
CO0008	Coopers Transport Services Ltd	Ad Blue	187.20
CR0380	King's Lynn Auto Electrical Ltd	Electrical Parts	1,775.81
DE0002	M J Dent Heating Services Limited	Heater Service/Boiler Service	352.80
DV0001	DVLA	Vehicle Tax	690.00
EA0002	East Wash Coastal Management	Coastal Contribution	39,574.07
EC0002	ECS Engineering Services Ltd	Capital Works	144,069.15
EE0001	EE	SIMO CCTV Camera's	72.00
EON001	E.ON	PS Electricity	70.56
FI0620	Finning (UK) Ltd	Parts/Repairs/Services	22,241.95
FR0001	Franklin Industrial Supplies Ltd	Small Tools/Consumables	299.46
FR0004	Fram Farmers Ltd	PS Electricity	248,326.74
HA0810	Hayley Group plc	Engineering Supplies	89.98
HM0001	Hitachi Construction Machinery Ltd	Parts/Services	1,405.06
HM0002	HM Revenue & Customs	PAYE & NIC - MARCH	10,580.13
HU0003	Hub Rural	Professional Fee	2,467.20
IN0001	Inland Revenue	PAYE & NIC	38,229.48
JO1060	A T Johnson	Parts	45.94
KA0001	Karcher Center JHS	Various Parts	927.10
KL0001	King's Lynn Engine Centre	MOT/Repairs	4,212.00
LA0002	Lawn Boy Farm Services	Parts	1,398.35
MA0001	Marshall Ford DD	Ford Lease	1,282.04
MA0002	Martin Childs Ltd	Capital Works	227,925.02

KING'S LYNN 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
MA0008	B W Mack (Machinery) Ltd	Parts/Repairs/Services	5,395.12
MA1310	Mastenbroek Ltd	Parts	1,140.00
MH0001	MHE Consulting Ltd	BAT Surveys	330.00
MP0001	M P Alarms	Maintenance & Service Contract	2,394.00
NO0001	Norfolk Pension Fund	Pension Contributions	47,271.88
NO0008	Norfolk Trailers	Parts/Services	282.00
NO0016	Norvic Training	Training Courses	678.00
OP0001	Optima Metal Services	Steel	30.00
OR1550	Oriel Systems Ltd	Telemetry Outstation	33,393.43
PBA001	Stantec UK Limited	Capital Works	124,859.15
PH0001	P.H. Door Services	Door Service	360.00
PO0001	Portable Space Ltd	Steel Cabin	17,788.80
PP0001	PPG Architectural Coatings UK Ltd	Parts	126.09
RE0002	Rexel World of Energy	Various Materials	9,447.84
RW0001	R W Engineering Norfolk Ltd	Repairs	1,532.40
SH0001	SHOC Consultancy Ltd	Training	357.72
SK0001	Skyguard Ltd T/A Peoplesafe	Lone Worker Service	2,317.25
SM0003	Smiths Electrical (Boston) Ltd	Emergency Call Out Cover	6,558.00
ST0008	Steven Eagells	Materials	546.77
TH0002	T H White Ltd	Service Contract	1,881.60
TI2050	Timber Services Ltd	Materials	2,513.44
TY0001	Tyres (King's Lynn) Ltd	Tyre Repairs	569.50
UN0003	United Welding Supplies Limited	Parts	1,674.00
VJ2250	V & J Knitwear Ltd	PPE	2,067.33
VO0001	Vodafone Ltd DD	Mobile Phone	2,351.70
WA0001	Watson Petroleum	Gas Oil	17,538.25
WA2310	Water Management Alliance	Rechargeable Works	81,119.83
WE0001	Weeting Tyres Ltd	Tyres/Fittings	6,765.00

Please note that the amounts shown above include Vat **£1,486,605.57**

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)

King's Lynn Drainage Board

From: 01 April 2025 **Period:** 12
To: 31 March 2026 **Year Ending:** 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	541,241	541,241	0	541,241	541,241	0
1	Special Levies issued by the Board	2,582,096	2,582,096	0	2,582,096	2,582,096	0
	Grants Applied	2,000,000	1,230,827	-769,173	2,000,000	1,230,827	-769,173
	Tranche Funding Income Applied	0	1,320,719	1,320,719	0	1,320,719	1,320,719
	Rental Income	7,735	6,727	-1,008	7,735	6,727	-1,008
2	Highland Water Contributions	48,679	66,398	17,720	48,679	66,398	17,720
	Income from Rechargeable Works	3,000	817,855	814,855	3,000	817,855	814,855
	Investment Interest	248,825	422,244	173,419	248,825	422,244	173,419
	Development Contributions	0	51,784	51,784	0	51,784	51,784
4	Other Income	491,934	509,949	18,016	491,934	509,949	18,016
	Total Income	**£5,923,509**	**7,549,841**	**1,626,332**	**£5,923,509**	**7,549,841**	**1,626,332**
	Less Expenditure:						
5	Capital Works	3,011,006	1,745,538	1,265,468	3,011,006	1,745,538	1,265,468
	Tranche Funding Expenditure	0	1,342,744	-1,342,744	0	1,342,744	-1,342,744
6	Environment Agency Precept	192,692	190,434	2,258	192,692	190,434	2,258
7	Maintenance Works	2,734,932	2,479,619	255,313	2,734,932	2,479,619	255,313
	Interest Payments	269,085	269,085	0	269,085	269,085	0
8	Administration Charges	405,882	412,615	-6,733	405,882	412,615	-6,733
	Cost of Rechargeable Works	0	739,622	-739,622	0	739,622	-739,622
3	Net Deficit/(Surplus) on Operating Accounts	0	-26,173	26,173	0	-26,173	26,173
	Total Expenditure	**£6,613,597**	**£7,153,484**	**-£539,887**	**£6,613,597**	**£7,153,484**	**-£539,887**
	Profit/(Loss) on disposal of Fixed Assets	£0	£687,572	£687,572	£0	£687,572	£687,572
9	**Net Surplus/(Deficit)**	**-£690,088**	**£1,083,929**	**£1,774,017**	**-£690,088**	**£1,083,929**	**£1,774,017**

King's Lynn Drainage Board

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

Notes	Balance Sheet as at 31-3-2026	Opening Balance £	Movement This Year £	Closing Balance £
10	**Fixed Assets:**			
	Land and Buildings	624,266	-263,077	361,189
	Plant and Equipment	1,228,302	-65,686	1,162,615
	Pumping Stations	6,117,402	-131,398	5,986,004
		7,969,970	**-460,161**	**7,509,809**
	Current Assets:			
11	Bank Account	236,299	336,228	572,527
	Stock	7,831	1,564	9,395
12	Trade Debtors	20,941	-19,828	1,113
13	Work in Progress	0	0	0
14	Term Deposits	9,250,000	1,250,000	10,500,000
15,16	Drainage Rates and Special Levies Due	9,537	-1,525	8,012
17	Prepayments	0	0	0
	Prepayments to WMA	59,481	8,389	67,870
	Accrued Interest	0	0	0
	VAT Due	308,296	-217,816	90,481
18	Grants Due	164	29,320	29,484
		9,892,549	**1,386,332**	**11,278,881**
	Less Current Liabilities:			
	Trade Creditors	186,338	152,969	339,307
	Accruals	696,236	420,152	1,116,387
	Payroll Controls	0	0	0
	Retentions Held	19,057	-15,026	4,031
	Payments Received in Advance	25,310	21,199	46,509
	Loans due in less than one year	111,007	3,243	114,249
		1,037,947	**582,536**	**1,620,483**
	Net Current Assets	**8,854,602**	**803,795**	**9,658,398**
	Less Long Term Liabilities:			
26	Pension Liability/(Asset)	-88,000	-18,000	-106,000
	Loans due in more than one year	9,195,328	-114,249	9,081,079
		9,107,328	**-132,249**	**8,975,079**
	Net Assets	**£7,717,244**	**£475,883**	**£8,193,128**
19	**Reserves:**			
	Earmarked			
20	General Reserve	1,188,279	179,395	1,367,674
21	Development Reserve	1,843,170	51,784	1,894,954
22	Capital Works Reserve	1,097,250	852,750	1,950,000
23	Plant Reserve	2,821,148	0	2,821,148
25	West Norfolk Inter Agency Flood Water Mgmt Reserve	50,000	0	50,000
18	Grant Reserve	297,344	-297,344	0
	Grant Reserve Tranche	5,201	-1,850	3,352
		7,302,392	**784,735**	**8,087,128**
	Non-Distributable			
24	Revaluation Reserve	326,852	-326,852	0
26	Pension Reserve	88,000	18,000	106,000
		414,852	**-308,852**	**106,000**
	Total Reserves	**£7,717,244**	**£475,883**	**£8,193,128**

S JEFFREY BSc (Hons) FCCA CPFA
CHIEF FINANCIAL OFFICER

King's Lynn Drainage Board

From:	**01 April 2025**	**Period:**	**12**
To:	**31 March 2026**	**Year Ending:**	**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
Borough of King's Lynn & West Norfolk	2,436,317	2,436,317
Fenland District Council	114,763	114,763
South Holland District Council	31,016	31,016
	2,582,096	**2,582,096**

2 The Highland Water Claim for 2025/26 is due to be paid by the Environment Agency (EA) to the Board each September, following the changes made to the timetable in 2015 (previously the payment was made in two installments - one in May and one in December). This has been paid in full.

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

	Y-T-D Budget	Y-T-D Actual
Labour Operations Account	0	14,773
Mobile Plant Operations Account	0	-40,946
	0	**-26,173**

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. These Reports are scrutinised by the Board's Plant and Works Committee every year.

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

	Y-T-D Budget	Y-T-D Actual
Shared Income from WMA	491,934	505,251
Summons Costs	0	3,225
East Wash Coastal Management CIC Administration Fee	0	1,000
Sundry Income	0	473
	491,934	**509,949**

5 The cost of each capital scheme is approved by the Board annually and detailed on the schedule of capital works, as managed by the Project Delivery Manager, which can be made available to members on request. This Report is also scrutinised by the Board's Plant and Works Committee every year.

6 The EA Precept due for 2025/26 is slightly less than we originally estimated. It is payable in two halves on 31 May 2025 and 30 November 2025.

7 The detailed maintenance operations in each sub catchment are 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. The summarised analysis of expenditure is as follows:

	Y-T-D Budget	Y-T-D Actual
Labour Charges	645,183	724,822
Plant Charges	421,403	431,318
Materials	17,850	7,535
Contractors	100,295	79,276
Electricity	709,369	456,343
Pumping Station Insurances	56,066	52,537
Telemetry	19,274	24,177
Heating Fuel	12,105	0
Pumping Station Depreciation	131,398	131,398
Direct Works	**2,112,943**	**1,907,406**
Technical Support Staff Costs	522,600	505,792
Other Technical Support Costs	63,389	55,414
Biodiversity Action Plan Costs	11,000	11,007
Contingency	25,000	0
Maintenance Works	**2,734,932**	**2,479,619**

King's Lynn Drainage Board

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

Note **Notes to the Accounts**

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

	Y-T-D Budget	Y-T-D Actual
Administration Staff Costs	132,331	138,594
Other Administration Costs	245,551	264,317
Sundry Expenses	0	350
Management of Rental Contracts	0	500
Drainage Rates AV Increases/(Decreases)	22,500	800
Kettlewell House Depreciation	0	2,657
Sundry Debtors written off	0	0
Settlement Discount	5,500	5,397
	405,882	**412,615**

8(ii). **Consortium Charges**

	Y-T-D Budget	Y-T-D Actual
Expenses		
Technical Support Staff (note 7)	522,600	505,792
Other Technical Support (note 7)	63,389	55,414
Administration Staff Costs (note 8i)	132,331	138,594
Other Administration Costs (Note 8i)	245,551	264,317
Shared Income from the WMA (note 4)	-491,934	-505,251
Net Consortium Charge	**471,937**	**458,866**

9 The Board has planned to increase/(reduce) balances by financing expenditure from the following reserves:

	Budget
Plant Reserve	-670,000
General Reserve	-20,088
	-690,088

10 The movement in Fixed Assets is detailed in the Fixed Assets Register for 2025/26, which can be made available to members on request.

	Land and Buildings	Plant and Equipment	Pumping Stations	Total
Cost				
Opening Balance b/fwd	1,183,743	2,272,886	7,344,918	10,801,548
(+) Additions	0	258,579	0	258,579
(-) Disposals	-476,100	-70,530	0	-546,630
Closing Balance c/fwd	**707,643**	**2,460,935**	**7,344,918**	**10,513,496**
Depreciation				
Opening Balance b/fwd	559,477	1,044,585	1,227,516	2,831,578
(+) Depreciation Charge for year	2,657	324,265	131,398	458,321
(-) Accumulated depreciation written out on disposal	-215,681	-70,530	0	-286,211
Closing Balance c/fwd	**346,454**	**1,298,320**	**1,358,914**	**3,003,688**
Net Book Value as at 31-3-2025	**624,266**	**1,228,302**	**6,117,402**	**7,969,970**
Net Book Value as at 31-3-2026	**361,189**	**1,162,615**	**5,986,004**	**7,509,809**

King's Lynn Drainage Board

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

Note **Notes to the Accounts**

11 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	10,651	236,299
(+) Receipts	11,611,463	13,102,106
(-) Payments	-11,385,815	-12,765,878
(=) Closing Balance as at 31-3-2026 c/fwd	**236,299**	**572,527**
Balance on Statement as at 31-3-2026	236,245	572,091
Less: Unpresented Payments	0	0
Add: Unpresented Receipts	54	437
Closing Balance as at 31-3-2026 c/fwd	**236,299**	**572,527**

12 Aged Debtor profile is currently as follows:

Debt period	**Amount**	**Number of Debtors**
<=30 days	1,113	3
>30 days and <=60 days	0	0
>60 days and <=90 days	0	0
>90 days	0	0
	1,113	**3**

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

13 Work In Progress (WIP) is currently made up of the following:

Customer	**Amount**	**Estimated Completion Date**	**Budget Holder**
	0		

14 Term Deposits are currently as follows:

		Investment	Maturity	
Vernon Building Society	500,000	31/10/2025	14/04/2026	4.00%
Skipton Building Society	500,000	07/11/2025	14/04/2026	3.62%
Vernon Building Society	250,000	14/11/2025	29/04/2026	3.89%
National Counties Building Society	500,000	14/11/2025	29/04/2026	3.93%
Vernon Building Society	250,000	14/11/2025	29/04/2026	3.89%
Saffron Building Society	500,000	20/11/2025	14/05/2026	3.90%
Newcastle Building Society	500,000	27/11/2025	14/05/2026	4.00%
Skipton Building Society	500,000	29/01/2026	28/05/2026	3.62%
Newcastle Building Society	500,000	29/01/2026	28/05/2026	3.80%
Nottingham Building Society	1,000,000	06/02/2026	12/06/2026	3.67%
West Bromwich Building Society	500,000	12/02/2026	12/06/2026	3.52%
Melton Mowbray Building Society	500,000	26/02/2026	29/06/2026	3.75%
The Monmouthshire Building Society	500,000	18/12/2025	14/09/2026	3.68%
Saffron Building Society	500,000	18/12/2025	17/12/2026	3.95%
Progressive Building Society	250,000	14/01/2026	13/01/2027	3.90%
Furness Building Society	500,000	14/01/2026	13/01/2027	3.90%
Progressive Building Society	750,000	31/03/2026	29/06/2026	3.80%
National Counties Building Society	500,000	31/03/2026	14/07/2026	3.78%
Furness Building Society	500,000	31/03/2026	13/01/2027	4.00%
Newbury Building Society	1,000,000	31/03/2026	31/03/2027	3.95%
	10,500,000			

King's Lynn Drainage Board

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

Note **Notes to the Accounts**

15 Special Levies are paid by Constituent Councils in two halves on 1 May and 1 November.

16 Drainage Rates are paid by occupiers of agricultural land and/or buildings. There are currently 66 Ratepayers that have not paid their Drainage Rates for 2025/26, as compared to 125 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	278	9,537
Drainage Rates for the year	510,974	541,236
Special Levies for the year	2,432,696	2,582,181
Payments Received	-2,952,907	-3,143,954
Settlement Discount	-5,134	-5,449
Returned/(Represented) amounts	1,174	2,019
Value /(Decreases)	-4,326	-8,937
Value Increases	1,576	4,996
New Assessments	2,751	3,933
Irrecoverables and write offs	-294	-1,495
The East Coastal Management CIC	20,529	20,529
Summons collection costs	2,925	3,450
Special Levy Adjustment	-16	-85
Drainage Rate Adjustment	-726	0
Paid Refunds	39	0
Rates tidy up after year end	0	0
Settlement Discount Written Off	0	52
Arrears c/fwd	**9,537**	**8,012**

17 There are no prepayments.

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

	2024/25	2025/26
Magdalen Fen & Crabbs Abbey Strategy	268,071	-29,484
Gaywood River Study	29,273	0
	297,344	**-29,484**

Opening Balance as at 1-4-2025 b/fwd	297,344
Add: Grants Received	904,000
Less: Grants Due	29,484
Less: Grants Applied	-1,230,827
Closing Balance as at 31-3-2026 c/fwd	**0**
Grants Due:	
Magdalen Fen & Crabbs Abbey Strategy	29,484
	29,484

19 The Reserves are managed in accordance with the Capital Financing and Reserves Policy, as approved by the Board on 11 November 2022. This policy is available for viewing on the Board's website.

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

	2024/25	2025/26
Opening Balance, as at 1 April b/fwd	675,980	1,188,279
Net Surplus/(Deficit) for the year	1,948,142	1,083,929
Net transfer (to)/from Development Reserve	-338,593	-51,784
Net transfer (to)/from Capital Works Reserve	-1,097,250	-852,750
Net transfer (to/from Plant Reserve	0	0
Revaluation Reserve adjustment	0	0
Closing Balance c/fwd	**1,188,279**	**1,367,674**

King's Lynn Drainage Board

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

Note **Notes to the Accounts**

21 Movements on the Development Reserve are made up as follows:

	2024/25	2025/26
Opening Balance, as at 1 April b/fwd	1,504,577	1,843,170
Net contributions transferred from General Reserve	338,593	51,784
Closing Balance c/fwd	**1,843,170**	**1,894,954**

22 Movements on the Capital Works Reserve are made up as follows:

The Capital Works Reserve largely represents the committed cost of capital schemes that the Board has approved in previous years, where suppliers have not actually invoiced for work, due to slippage in the programme or other issues with the contract:

	2024/25	Gen. Reserve	2025/26
Property Reserve	0	650,000	650,000
SCH49 - Magdalen Fen Strategy	780,000	-530,000	250,000
SCH52 - Greenpump Pumping Station	0	300,000	300,000
Billy Kirkham Sluice	0	100,000	100,000
Eau Brink Actuator	0	50,000	50,000
Minor Capital Works	117,250	82,750	200,000
Culvert Replacements	200,000	200,000	400,000
	1,097,250	**852,750**	**1,950,000**

23 The Fixed Plant Reserve and Mobile Plant Reserve have been merged into a single Plant Reserve, as at 31 March 2014:

	2025/26
Fixed Plant Reserve	2,021,148
Mobile Plant Reserve	800,000
Plant Reserve	**2,821,148**

24 Movements on the Revaluation Reserve are made up as follows:

	2025/26
Opening Balance, as at 1 April b/fwd	326,852
Less:	
Sale of Kettlewell House	-326,852
Closing Balance c/fwd	**0**

25 The West Norfolk Inter Agency flood & Water Mgmt Group Reserve comprises of:

	2025/26
Opening Balance, as at 1 April b/fwd	50,000
BCKLWN Contribution - £25,000	
Kings Lynn IDB Contribution - £25,000	
Closing Balance c/fwd	**50,000**

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

Note **Notes to the Accounts**

26 **Pension (Asset)/Liability**

(i) The Pension (Asset)/Liability is calculated by the Local Government Pension Scheme (LGPS) Fund Actuary at the end of every financial year. It is a notional (Asset)/Liability that is shown as a Long Term (Asset)/Liability on the Balance Sheet. This figure is meant to show the extent of the Board's (Asset)/Liability at the Balance Sheet date, based on a number of actuarial assumptions. However it is important to note that this sum does not represent an estimate of the exit cost of withdrawing from the LGPS at the Balance Sheet date.

(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 notional pension liability/asset is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 16 January 2025.

27 **Related Party Disclosures**

(i) 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 paid Anglia Farmers Ltd £0.00 up to 31 March 2026.

(ii) Board member Mr J Askew is related to Mr R Askew, Director of Richard Askew Agricultural Supplies Ltd, which is one of the Board's suppliers. The Board paid Askew Agricultural Supplies Ltd £8,432.32 up to 31 March 2026.

(iii) Mr Harvey Howe is employed by the Board as Works Supervisor. The Board's Project Manager is related to Harvey Howe.

(iv) 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 01 April 2025.

(v) The Board is a member of the Water Management Alliance Consortium, who provide administrative and technical support services to the Board. The Board has 2 representatives and a substitute who serve on the Consortium Management Committee, that include the Chairman of the Board. The Chairman receives £3,500.00 Chairmans Allowance for his duties annually. This allowance is paid monthly via WMA payroll.

Recommended Actions:

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

S JEFFREY BSc (Hons) FCCA CPFA
CHIEF FINANCIAL OFFICER

King's Lynn Drainage Board

From:	**01 April 2025**	**Period:**	**12**
To:	**31 March 2026**	**Year Ending:**	**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	675,980	1,188,279
	Development Reserve	1,504,577	1,843,170
	Plant Reserve	2,821,148	2,821,148
	Capital Works Reserve	0	1,097,250
	West Norfolk Inter Agency Flood/Water Mgmt Reserve	50,000	50,000
	Grants Reserve	0	297,344
	Tranche Funding Reserve	0	5,201
	Revaluation Reserve	326,852	326,852
	Pension Reserve	-652,000	88,000
	As per Statement of Accounts	**4,726,557**	**7,717,244**
	(-) Fixed Assets, Long Term Liabilities, Loans and Finance Leases		
	Pension Liability	-652,000	88,000
	Loans and Leases Outstanding (Current Liabilities)	0	0
	Prior Year Capital Works Adjustment	0	0
	Long Term Borrowing	-9,414,190	-9,306,334
	Net Book Value of Tangible Fixed Assets	8,074,426	7,969,970
		-1,991,764	**-1,248,365**
	(=) Adjusted Balances brought forward	**6,718,321**	**8,965,609**
2	**(+) Rates and Special Levies**		
	Drainage Rates	529,278	541,241
	Special Levies issued by the Board	2,432,680	2,582,096
	As per Statement of Accounts	**2,961,958**	**3,123,337**
3	**(+) All Other Income**		
	Grants Applied	866,156	1,230,827
	Grant Due	164	29,320
	Tranche 1 + 2 Grant Income	2,989,020	1,320,719
	Rental Income	14,362	6,727
	Highland Water Contributions	89,069	66,398
	Income from Rechargeable Works	270,133	817,855
	Investment Interest	389,256	422,244
	Development Contributions	338,593	51,784
	Net Surplus on Operating Accounts	0	0
	Other Income	458,215	509,949
	Profit/(Loss) on disposal of Fixed Assets	44,252	687,572
	As per Statement of Accounts	**5,459,222**	**5,143,396**
	(+) Income from Sale of Fixed Assets (above profit/(loss)		
	Capital Cost of disposals	318,465	546,630
	Revaluation Written Off	0	-326,852
	Less: Accumulated depreciation written out	-293,717	-286,211
		24,748	**-66,433**
	(+) Grants Applied to Grant Received Conversion		
	(-) Grant Applied	-866,156	-1,230,827
	(-) Grant Applied Tranche 1 + 2	-2,989,020	-1,320,719
	(+) Grants Received	1,163,500	904,000
	(+) Grants Received Tranche 1 + 2	2,994,057	1,319,034
		302,381	**-328,513**
	(=) Adjusted Other Income	**5,786,351**	**4,748,450**

King's Lynn Drainage Board

From:	**01 April 2025**	**Period:**	**12**
To:	**31 March 2026**	**Year Ending:**	**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	713,635	736,471
	Technical Support Staff Costs	443,632	505,792
	Shared Administration Staff Costs	117,711	138,594
		1,274,978	**1,380,857**
5	**(-) Loan Interest/Capital Repayments**		
	Loan Interest	272,235	269,085
	Capital Repayments	107,856	111,007
	As per Statement of Accounts	**380,091**	**380,091**
6	**(-) All Other Expenditure**		
	Capital Works	740,317	1,745,538
	Capital Works - Tranche	2,241,685	1,342,744
	Maintenance Works	2,414,776	2,479,619
	Environment Agency Precept	187,080	190,434
	Development Expenditure	0	0
	Administration Charges	434,071	412,615
	Cost of Rechargeable Works	224,708	739,622
	Net Deficit/(Surplus) on Operating Accounts	-41,999	-26,173
	Retention Paid	0	0
	Depreciation/(Revaluation) of Pumping Stations	0	0
	As per Statement of Accounts	**6,200,638**	**6,884,400**
	(-) All Other Expenditure (Non Cash)		
	Plant and Equipment	277,941	324,265
	Depreciation/(Revaluation) of Pumping Stations	131,398	131,398
	Depreciation of Kettlewell House (included in admin.exp.)	7,972	2,657
		417,311	**458,321**
	(-) Staff Costs now reported in Box 4	**1,274,978**	**1,380,857**
	(+) Capitalised Additions		
	Land and Buildings	0	0
	Pumping Stations	0	0
	Plant and Equipment	337,603	258,579
		337,603	**258,579**
	(=) Adjusted Other Expenditure	**4,845,952**	**5,303,801**

King's Lynn Drainage Board

From:	**01 April 2025**	**Period:**	**12**
To:	**31 March 2026**	**Year Ending:**	**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	1,188,279	1,367,674
	Development Reserve	1,843,170	1,894,954
	Capital Works Reserve	1,097,250	1,950,000
	Grant Reserve	297,344	0
	Grant Reserve Tranche 1 + 2	5,201	3,352
	West Norfolk Inter Agency Flood/Water Mgmt Reserve	50,000	50,000
	Plant Reserve	2,821,148	2,821,148
	Revaluation Reserve	326,852	0
	Pension Reserve	88,000	106,000
	As per Statement of Accounts	**7,717,244**	**8,193,128**
	(-) Fixed Assets, Long Term Liabilities, Loans and Finance Leases		
	Pension Reserve	88,000	106,000
	Loans Outstanding (Current Liabilities)	0	0
	Current Liabilities	0	0
	Long Term Borrowing	-9,306,334	-9,195,328
	Net Book Value of Tangible Fixed Assets	7,969,970	7,509,809
		-1,248,365	**-1,579,519**
	(=) Adjusted Balances carried forward	**8,965,609**	**9,772,647**
8	**Total Cash and Short Term Investments**		
	Bank Current Account	236,299	572,527
	Short Term Investments	9,250,000	10,500,000
	As per Statement of Accounts	**9,486,299**	**11,072,527**
9	**Total Fixed Assets and Long Term Assets (Net Book Value)**		
	Land and Buildings	624,266	361,189
	Plant and Equipment	1,228,302	1,162,615
	Pumping Stations and Properties	6,117,402	5,986,004
	Shared Consortium Assets	0	0
	As per Statement of Accounts	**7,969,970**	**7,509,808**
10	**Total Borrowings**		
	Loans Due (<= 1 Year)	111,007	114,249
	Loans Due (> 1 Year)	9,195,328	9,081,079
	As per Statement of Accounts	**9,306,334**	**9,195,328**

King's Lynn Drainage Board

From:	**01 April 2025**	**Period:**	**12**
To:	**31 March 2026**	**Year Ending:**	**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)**	**8,965,609**	**9,772,647**
	(-) Deduct: Debtors and Prepayments		
	Stocks and Consumables	7,831	9,395
	Trade Debtors	20,941	1,113
	Work in Progress	0	0
	Drainage Rates and Special Levies Due	9,537	8,012
	Prepayments	0	0
	Prepayment/(Accrual) to WMA	59,481	67,870
	Accrued Investment Income	0	0
	H M Revenue and Customs	308,296	90,481
	Grant Aid Due	164	29,484
		406,250	**206,354**
	(+) Add: Creditors and Payments Received in Advance		
	Trade Creditors	186,338	339,307
	Retentions Held	19,057	4,031
	Payments received in advance	25,310	46,509
	Payroll Controls	0	0
	Accruals	696,236	1,116,387
		926,940	**1,506,234**
	(=) Box 8	**9,486,299**	**11,072,527**
8	**(=) Total Cash and Short Term Investments**		
	Bank Current Account	236,299	572,527
	Short Term Investments	9,250,000	10,500,000
		9,486,299	**11,072,527**

S JEFFREY BSc (Hons) FCCA CPFA
CHIEF FINANCIAL OFFICER

22 MAY 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

KINGS LYNN IDB

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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 (DD/MM/YYYY)

Name of person who carried out the internal audit: DAVID ROBINSON (ENTER AUDITOR)

Signature of person who carried out the internal audit: DR (SIGNATURE REQUIRED)

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:

ENTE KING'S LYNN IDB ORITY

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:

DATE APPROVED 22/05/2026

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

ENTER WEBSITE ADDRESS WWW.WLMA.ORG.UK/KINGS-LYNN-IDB/HOME

Section 2 – Accounting Statements 2025/26 for

KING'S LYNN 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	6,718,321	8,965,609	*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	2,961,958	3,123,337	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	5,786,351	4,748,450	*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	1,274,978	1,380,857	*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	380,091	380,091	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	4,845,952	5,303,801	*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	8,965,609	9,772,647	*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	9,486,299	11,072,527	*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	7,969,970	7,509,808	*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	9,306,334	9,195,328	*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.

SIGNATURE REQUIRED

Date 12/05/2026

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

22/05/2026

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 | KING'S LYNN 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

King's Lynn Internal Drainage Board Risk Register – Full Risk Register

As a Risk Management Authority the King's Lynn 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, based on the professional judgement of the completing officer 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 and **Terminate**

	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 – Matthew Philpot, Chief Operating Officer, Deputy CEO & Area Manage, SJ - Sallyanne Jeffrey, Chief Financial Officer, KN - Kari Nash, Project Delivery Manager, RT - Rob Taylor, 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. 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. 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 be considered.	24/04/2026	MC/MP/KN
	(1b) EA may cease to pay or drastically reduce the highland water contributions they make to IDB	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.	24/04/2026	SJ/MP
	(1q) The increasing number of water management initiatives being developed and promoted across the region could lead to a duplication of effort and emerging strategies which have conflicting objectives that could adversely impact on the Board's operations and/or increase flood risk.	Increase pressure on management time as the Board attempts to keep a handle on the growing number of plans and initiatives in the catchment.	2	3	6	Transfer	Management to carefully assess whether or not to directly engage with each water management initiative being developed by other RMAs in the catchment, could adversely impact on the Board's operations and/or increase flood risk.	24/04/2026	CB
	(1r) 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 £70,000, 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.	24/04/2026	MP

	(1w) 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.	24/04/2026	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 build close relationships with local planning officers, such that our role, input and comments are considered and valued. Officers' comments on planning applications are available on Local Authority website. The Board adopted the planning and bylaw policies and charging schedules.	24/04/2026	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.	24/04/2026	CB

Review Date	Risk changed	Likelihood rating	Likelihood Rating previous	Consequence Rating	Consequence Rating previous	Reason for Change	Changes to Details
Apr-26	(1s) Significant increases in wages, fuel and energy costs and difficulty of passing on the associated increases to drainage ratepayers and councils.	2	1	2	2	Increasing Diesel costs	Reserves available for short term changes. Officers 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

COMPLAINTS & FEEDBACK REVIEW
For the period 1st January 2026 – 23rd April 2026

1. INTRODUCTION

The purpose of the paper is to receive an update regarding the official complaints and feedback received in the period 1st January to 23rd April.

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
25/03/2026	Chatsworth Homes	Conditions and the cause local bank erosion.	M. Philpot	Resolved	Reply sent to the complaint and site visit as requested.

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
07/04/2026	Heacham	Compliment regarding the works on Heacham River.	R. Taylor	N/A	Shared with staff

The same reporting period last year contains two positive feedback records.

5. RECOMMENDATION

To approve the official Complaints and Feedback Review.

FRANCES BLIGH
ICT MANAGER
23rd April 2026

creating a better place
for people and wildlife

Environment Agency

King's Lynn Internal Drainage Board
Pierpoint House
28 Horsley's Fields
King's Lynn
PE30 5DD

Our ref: Clockcase Lane
Date: 12/02/2026

Dear Sir/Madam,

Re: Decommissioning and Replacement of Clockcase Lane Culvert.

I am writing to inform you of our intention to decommission and replace the existing culvert located at Clockcase Lane, which carries a single-track public highway over a drain managed by the Kings Lynn Internal Drainage Board, part of the Water Management Alliance.

The culvert was originally designed by Posford Duvivier in 1994 and constructed in 1995 for the National Rivers Authority. It has served its purpose for several decades; however, recent inspections have revealed a partial collapse and blockage within the structure, which is now adversely affecting flow conditions in the IDB drain.

Given the impact on drainage and the associated structural concerns, we are progressing plans to replace the culvert. The replacement will be designed to meet current standards and ensure the continued safe passage over the drain, while restoring optimal flow conditions within the IDB system. The works will be designed and installed by the King’s Lynn IDB under a Public Sector Co-operation Agreement and funded by the EA as a like-for-like replacement.

Upon completion of the replacement works, the Environment Agency would like to formally explore whether the King's Lynn IDB would be willing to take on ownership and all future responsibilities for the new Culvert asset once the replacement works are complete. To that end, we kindly request confirmation from the Board if they would be willing to accept responsibility for the asset following its replacement.

Please do not hesitate to contact me should you require further details or wish to arrange a meeting.

Yours faithfully

creating a better place
for people and wildlife



Elizabeth Wells

Internal Drainage Board Liaison Officer
Asset Performance
020 3025 1826

Environment Agency, Kings Lynn Depot, 116 Wisbech Road, King's Lynn, Norfolk
PE30 5LJ

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:

MEMBERS:	PAPER COPY PACK REQUESTED:	WATCHED ADA HEALTH, SAFETY AND WELFARE MODULES:
John Askew		Yes 28/12/2021
Steven Bearshaw		Yes 09/09/2024
Tony Bubb		
James Caley		Yes 21/03/2024
Rob Colwell		Yes 17/01/2024
Mark Dye		
Ben Jones		Yes 19/01/2024
Martin Little		Yes 11/12/2023
Brian Long (Chairman)	AGENDA ONLY	Yes 17/09/2021
Sam Markillie		Yes 28/10/2021
Sam E Markillie		
Tim Matkin		Yes 15/12/2021
Mark Means		
David Oliver		Yes 07/03/2024
Mark Riddington		Yes 09/07/2021
Jo Rust	YES	Yes 25/02/2025
Baldur Sigurdsson		Yes 18/05/2023
Jamie Symington (Vice Chairman)		Yes 14/12/2021
Alexandra Ware		Yes 07/11/2024
Michael de Whalley		
Adrian Whitehead		Yes 12/01/2022

Officers:

Cathryn Brady	Head of Catchment Services
Marcus Coleman	Chief Executive
Olivia Follen	Business Support Manager
Tom Hunter	Area Manager (WMA Eastern)
Sallyanne Jeffrey	Chief Financial Officer
Caroline Laburn	Environmental Manager
Kari Nash	Project Delivery Manager
Mark Ogden	Sustainable Development Manager
Matthew Philpot	Chief Operating Officer
Rob Taylor	Operations Manager (KLIDB)

Meeting 22 May 2026