A HYBRID MEETING OF THE SOUTH HOLLAND INTERNAL DRAINAGE BOARD WAS HELD IN THE BOARD ROOM AT MARSH REEVES, FOXES LOWE ROAD, HOLBEACH, PE12 7PA AND VIRTUALLY VIA MICROSOFT TEAMS ON TUESDAY, 05 MAY 2026 AT 10.30 AM.

	Elected Members		Appointed Members
*	S Bartlett		**South Holland DC**
*	C Dring	*	A Beal
*	J Grundy	*	N Chapman
	A Hay	*	P Foyster
*	S Markillie	*	M Geaney
*	J Perowne		P Redgate
*	I Stancer	*	E Sneath
*	S Taylor	*	T Sneath
	R Thompson		J Tyrrell
*	D Worth	*	J Whitbourn
			D Wilkinson
			Jointly Appointed
		*	A Casson
*	Present		
*v	Present via Teams	*/*v	Total Present (75%)

D Worth in the Chair

In attendance:

*Cathryn Brady (Head of Catchment Services), *Katie Byrne (Business Support Officer), *Marcus Coleman (Chief Executive), *Sallyanne Jeffrey (Chief Financial Officer), *Georgina Nichols (FCERM Programme Manager), Pip Noon (Compliance Manager), Mark Ogden (Sustainable Development Manager) and *Karl Vines (Area Manager, South Holland)

ID	South Holland IDB, Minute	Action
28/26	**WELCOME AND APOLOGIES FOR ABSENCE**	
28/26/01	Apologies for absence were received on behalf of Andrew Hay, Caroline Laburn, Paul Redgate, Richard Thompson, Jack Tyrrell and David Wilkinson.	
28/26/02	The Chairman welcomed Mark Ogden (Sustainable Development Manager) to his first meeting of the Board.	
28/26/03	The Chairman also welcomed Simon Ball to the meeting, who would be attending the meeting as an observer for the main meeting following his complaint about the Wheatmere Drain culvert replacement works, and the inconvenience the prolonged road closure has caused to his nearby business. Simon Ball owns Lucksbridge Nurseries in Moulton Chapel.	
28/26/04	[Ian Stancer joined the meeting]	

29/26	**DECLARATIONS OF INTEREST**	
29/26/01	Chris Dring declared an interest in the Catchment Services Report (section 2.2 page 55). RESOLVED that this be noted.	
29/26/02	The Chairman declared an interest in the Confidential Catchment Services Report (section 2. page 109). RESOLVED that this be noted.	
29/26/03	All the Appointed Members of the Board who were Councillors for South Holland District Council declared an interest in the Confidential Minutes (page 99. 24/26/04). RESOLVED that this be noted.	
30/26	**GIFTS AND HOSPITALITY REGISTER 2025/26**	
30/26/01	The Chief Financial Officer asked all Board members to declare any gifts and hospitality over the value of £40 which they had received between 1 April 2025 and 31 March 2026 before Sunday 31 May 2026. RESOLVED that this be actioned.	**All members**
31/26	**MINUTES OF THE LAST BOARD MEETING**	
31/26/01	The minutes of the last Board meeting held on 05 February 2026 were confirmed as a true record and signed by the Chairman. No matters arising.	
32/26	**HEALTH AND SAFETY REPORT**	
32/26/01	The Health and Safety Report (a copy of which is filed in the Report Book) was considered in detail and approved. Arising therefrom:	
32/26/02	The Chairman expressed his congratulations to the team on a successful recent inspection. RESOLVED that this be noted.	
33/26	**CAPITAL WORKS PROGRAMME OVERVIEW AND PROJECT DEVELOPMENT REPORT**	
33/26/01	The Capital Works Programme Report (a copy of which is filed in the Report Book) was considered in detail and approved. Arising therefrom:	
33/26/02	The FCERM Capital Programme Manager confirmed that in future contributions will be needed towards Grant in Aid. The FCERM Capital Programme Manager apprised the Board that new capital projects will require 10% contribution towards scheme costs over £3million, and contributions may be required towards refurbishment schemes as a way of boosting them up the priority list for Grant in Aid. RESOLVED that this be noted.	
34/26	**PROJECT DELIVERY REPORT**	
34/26/01	The Project Delivery Report (a copy of which is filed in the Report Book) was considered in detail and approved. Arising therefrom:	

ID	South Holland IDB, Minute	Action
34/26/02	**Exeter Drain North Pipeline and Open Channel Refurbishment (1.)**	
	The Chairman emphasised the importance of keeping good communication with the residents on this project. RESOLVED that this be noted.	
35/26	**OPERATIONS REPORT**	
35/26/01	The Operations Report (a copy of which is filed in the Report Book) was considered in detail and approved. Arising therefrom:	
35/26/02	**Fuel Costs (17.1)**	**KV**
	The Area Manager highlighted that the Board held only enough stock of fuel for 3 weeks supply during the busy Summer period. The Board agreed to investigate the possibility of an additional storage tank. Delegated authority was assigned to the Chairman, Andrew Hay & Simon Bartlett to make a decision between Board meetings and apprise the Board accordingly. RESOLVED that this be actioned.	
35/26/03	The Chief Financial Officer confirmed they have had requests asking for payments to be taken over 3 instalments. The Chairman reiterated that the Chief Executive will need to manage the situation and confirm approval case by case. RESOLVED that this be actioned.	**MC**
35/26/04	**Review of Tidal Limit of the River Nene (17.2.2)**	**KB**
	The Board agreed to a Special Meeting with the Fens2100+ team, before the August Board Meeting, to discuss the 4 options proposed for the position of the tidal limit on the River Nene, and make a decision going forward on which option to support. RESOLVED that this be actioned.	
35/26/05	**Culvert Lining / Replacement Programme (17.3)**	**KV**
	The Area Manager recommended that a report on the culvert replacement/repair programme for steel culverts be presented to the SHIDB Plant & Development Committee in October for a decision to be made. RESOLVED that this be actioned.	
36/26	**CATCHMENT SERVICES REPORT**	
36/26/01	The Catchment Services Report (a copy of which is filed in the Report Book) was considered in detail and approved. Arising therefrom:	
36/26/02	**26_35138_C: Byelaw 10 application at Albert Street, Spalding (2.1)**	
	It was agreed and thereby RESOLVED to approve this application, subject to the Board's standard conditions and specifications, including a Deed of Indemnity. RESOLVED that this be noted.	
36/26/03	**26_34923_C: Byelaw 10 application at Austendyke Road, Weston (2.2)**	
	[Chris Dring declared an interest in this application and took no part in the discussion]	

It was agreed and thereby RESOLVED to approve this application, subject to the Board's standard conditions and specifications. RESOLVED that this be noted.

36/26/04 National Infrastructure Projects (6.)

The Catchment Services Manager confirmed considerations into further resourcing are taking place between the Catchment Services Manager and the Chief Financial Officer. RESOLVED that this be noted.

37/26 SCHEDULE OF PAID ACCOUNTS

37/26/01 The Schedule of Paid Accounts for the period 1 December 2025 to 31 March 2026, totalling £1,509,257.20 (a copy of which is filed in the Report Book), was considered in detail and approved for publication on the WMA Group's website. There were no matters arising.

38/26 INTERNAL AUDIT REPORT FOR 2025/26

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

39/26 APPOINTMENT OF THE INTERNAL AUDITOR FOR 2026/27

39/26/01 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 (a copy of which is filed in the Report Book), having regard to the key risks identified in the Risk Register (see Practitioners' Guide 2025 Paragraphs 1.34 and 4.16); and

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

40/26 FINANCIAL REPORT

40/26/01 The Financial Report for the period 1 April 2025 to 31 March 2026 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.

41/26 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2025/26

ID	South Holland IDB, Minute	Action
41/26/01	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.	
41/26/02	The Accounting Statements shown in Section 2 of the Board’s Annual Governance and Accountability Return for the year ending 31 March 2026 were considered in detail and approved.	
42/26	**DATE OF COMMENCEMENT PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS**	
42/26/01	It was agreed and thereby RESOLVED to publish the notice for the exercise of public rights on the Board’s website and in the office reception, that the Accounts, year ending 31 March 2026 would be available for inspection for the 30-working day period commencing 03 June 2026 and ending on 14 July 2026.	
43/26	**MATERIAL CHANGES TO THE RISK REGISTER**	
43/26/01	The Risk Register showing those risks with a risk assessment matrix score of ≥ 6 (a copy of which is filed in the Report Book) was considered in detail and approved. Arising therefrom:	
43/26/02	The Chief Executive highlighted the changes outlined and confirmed they would be brought to the next Board Meeting in August.	**MP**
43/26/03	The Chairman asked that the Risk Register be presented in the previous way with more detail. RESOLVED that this be actioned.	**MP**
44/26	**COMPLAINTS, CORRESPONDENCE AND FEEDBACK**	
44/26/01	The Official Complaints and Other Feedback Report (a copy of which is filed in the Report Book) was considered in detail and approved. Arising therefrom:	
44/26/02	The Area Manager confirmed a second complaint concerning the management of the Wheatmere culvert works at the top of Moulton Chapel Road had been received from a member of the public. This complaint centred around the communication with local residents about the duration of the road closure. It was decided this complaint would be discussed in the confidential section of the meeting.	
44/26/03	**Wheatmere culvert replacement Works – Moulton Chapel Road (3.)**	
	Mr Ball expressed his concerns regarding the Wheatmere works. He reiterated the major impact the road closure has had on a small business. Mr Ball had concerns as the work was completed in wet months, leading to additional cost and duration of works, and that the access only served a single property, with a cost of over £800,000. Mr Ball had concerns that he felt no alternative options were looked at.	
44/26/04	The Chairman confirmed that the board were put in an invidious position whereby the work had to be undertaken when it did to make the most of central government funding, thereby reducing the financial impact on the	

local rate payer. It was confirmed that other options were considered, but the poor condition of the structure meant that lining the existing pipes was not an option. In terms of replacement, the existing double barrel pipe arrangement was not favourable to increased flow conditions, and in terms of future proofing for climate change, it was decided that increasing the flow capacity of the structure should be incorporated into the new culvert rather than rebuilding the old design. Also, in terms of benefit, it was not that the culvert only served one property which was important, but rather that if the existing culvert had failed, which it was already starting to do, it would have increased flood risk to hundreds of residential properties and over a thousand hectares of land. The Chairman therefore expressed that this was critical work that needed to be undertaken, but still it was unfortunate that a road closure was required to do the work, which was undoubtedly disruptive to local residents.

44/26/05 The Chairman appraised the Board that keeping local residents informed of the importance of such works, and the impact it will have on them, is important, and the Board should endeavour, in future, to improve communications with local residents where works are particularly disruptive, as had been the case in this particular instance. The Chairman thanked Mr Ball for attending the meeting.

[Simon Ball left the meeting at 12.03]

45/26 DATE OF NEXT BOARD MEETING

45/26/01 The next full Board meeting would take place at Marsh Reeves, Foxes Lowe Road, Holbeach and via Microsoft Teams, on Tuesday 4 August 2026 at 10:30 am.

46/26 CONFIRMATION OF COMMITTEE MEETING DATES

46/26/01 Board Committee meeting dates were confirmed as follows:

- Angling Committee & Holbeach & District Angling Club: 02 June 2026 at 6.00pm *(Face to face meeting at Marsh Reeves)*

- Conservation Committee: 14 July 2026 at 9.00am
  (Hybrid meeting at Marsh Reeves and virtually via Teams)

47/26 ANY OTHER BUSINESS

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

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

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

49/26 CONSORTIUM MATTERS

49/26/01 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. There were no matters arising.

49/26/02 WMA Policies for Review

The WMA Policies for Review (a copy of which is filed in the Report Book) was considered in detail and noted. There were no matters arising.

49/26/03 Items for discussion at the 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 Sam Markillie, or the Chief Executive directly.

50/26 CONFIDENTIAL BUSINESS

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

HEALTH AND SAFETY REPORT
For the period 23 January 2026 to 17 April 2026

1. ACCIDENTS / DANGEROUS OCCURRENCES

1.1 ACCIDENTS

There have been no accidents reported during this reporting period.

1.2 DANGEROUS OCCURRENCES

There have been no dangerous occurrences reported during this reporting period.

2 NEAR MISSES

Four Near Misses have been reported during this reporting period:

1. When performing a routine inspection of fire safety equipment and fire doors around the yard, a fire door leading from the main workshop to the middle bay was blocked by a ladder and not able to be opened. The ladder has been moved, employees informed of importance of leaving fire door clear, and sign added to door to reiterate "NO BLOCKING FIRE EXIT".
2. One piece of pitching stone fell from the rear of a trailer, while a post remedial work test was taking place in the yard, lowering the back door. Driver briefed to ensure any trailer repairs or remedial checks are completed with empty trailers, and not loaded.
3. Portaloo in the yard blew over in high winds. Portaloo moved to a location, free from wind gusts.
4. Rear door on 360 excavator was not securely fastened, leading to opening when in slew motion. Damage to the door repaired and employees briefed.

3 TRAINING

3.1 The following courses have been undertaken during the reporting period:

TRAINING COURSE	DATE ATTENDED	NUMBER OF EMPLOYEES ATTENDED
Abrasive Wheels	26/01/2026	13
CAT & Genny	06/02/2026	11
Signing, Lighting & Guarding	09&10/02/2026	1
Nebosh General Certificate	Multiple Dates Over March & April	1
SHOC Overhead Cable Refresher	16/02/2026	11
H&S CSCS	20/02/2026	12
Hose Assembly	09&10/03/2026	4
Dumper	16,17&18/03/2026	7
Roller	19&20/03/2026	7
FLT	23-27/03/2026	10

3.2 The following Toolbox Talks have been delivered to the team during this reporting period:

REFERENCE NUMBER	**TOOL BOX TALK SUBJECT**	**DATE**
N/a	Look Out & Look Up Booklet – Overhead Cables	February 2026
MS26	Holbeach Surge Chamber Clean	February 2026
G-0001R	For Operation of Plant and Equipment	February 2026
G-0008	Use of Ladders, Step Ladders and Platform Steps	February 2026
G-0014	Working in Confined Spaces (Inspection Chambers, pump sumps, etc.)	February 2026
G-0020	Lifting Operations	February 2026
G-0028	Working in the vicinity of Overhead Power Lines	February 2026
G-0030	Working near Water	February 2026
G-0033	Working in the Vicinity of Plant	February 2026
G-0045	Use of Hand Tools	February 2026
G-0059	Working in Water	February 2026
G-0065	Operation of heavy plant near to deep water	February 2026
G-0079	Zoonosis & Other Diseases	February 2026
RA26	Holbeach Surge Chamber Clean	February 2026
N/a	Holbeach Surge Chamber Clean Service Plans	February 2026
N/a	Work Mobile Phones and Safety Devices Memo	February 2026
MS30	Replacement of Culvert on Middle Marsh Road	March 2026
G-0001	For Operation of Plant and Equipment	March 2026
G-0007	Stacking of Materials.	March 2026
G-0011	For trench excavations (including excavating, heaping & loading soil)	March 2026
G-0012	Carting and Tipping Soil.	March 2026
G-0013	Lifting and Placing Pipes.	March 2026
G-0020	Lifting Operations.	March 2026
G-0028	Working in the vicinity of Overhead Power Lines.	March 2026
G-0029	Road Works or Work near Roads.	March 2026
G-0030	Working near Water.	March 2026
G-0033	Working in the Vicinity of Plant.	March 2026
G-0034	Construction of Headwalls using Concrete Blocks.	March 2026
G-0035	Work Sites Open to Public.	March 2026

G-0036	Use of Concrete in Construction.	March 2026
G-0038	For excavations and the locating of underground services	March 2026
G-0043R	Loading & Unloading Including Internal & External Vehicles	March 2026
G-0045	Use of Hand Tools.	March 2026
G-0048	Driving on and Operating from Public Roads.	March 2026
G-0079	Zoonosis & Other Diseases	March 2026
G-0080	Piping of Watercourse	March 2026
RA30	Replacement of Culvert on Middle Marsh Road	March 2026
N/a	Replacement of Culvert on Middle Marsh Road Service Plans	March 2026
MS31	Inspections & Replacement of Baffle Boards & Wisemans Pumping Station	March 2026
G-0001R	For Operation of Plant and Equipment	March 2026
G-0008	Use of Ladders, Step Ladders and Platform Steps	March 2026
G-0014	Working in Confined Spaces (Inspection Chambers, pump sumps, etc.)	March 2026
G-0020	Lifting Operations	March 2026
G-0028	Working in the vicinity of Overhead Power Lines	March 2026
G-0030	Working near Water	March 2026
G-0033	Working in the Vicinity of Plant	March 2026
G-0045	Use of Hand Tools	March 2026
G-0059	Working in Water	March 2026
G-0065	Operation of heavy plant near to deep water	March 2026
G-0079	Zoonosis & Other Diseases	March 2026
RA31	Inspections & Replacement of Baffle Boards & Wisemans Pumping Station	March 2026
N/a	Inspections & Replacement of Baffle Boards & Wisemans Pumping Station Service Plans	March 2026

4 HEALTH AND SAFETY INSPECTIONS

The following Health and Safety Inspections/Procedures have been carried out / are in the process of being done in the reporting period:

INSPECTION	**REGULARITY**
Local Exhaust Ventilation	Monthly
Emergency Lighting	Monthly
Smoke Detectors	Monthly
De-Fib Check	Monthly
Racking Inspection	Monthly
Legionella Testing	Monthly
Roller Door Inspection	Monthly
Workshop Inspection	Quarterly
Lifting Gear Insurance Inspections	6 Monthly
Fire Drill	6 Monthly
First Aid Kit Inspections	6 Monthly
Gas Monitor Calibration	6 Monthly
Life Jacket Service	Annually
Lung Function Testing	Annually
Defib Service	Annually
Alarm Service	Annually

5 HEALTH AND SAFETY CONSULTANT VISIT

The Board's Health and Safety consultant, AW Safety Management carried out a Site Safety Inspection visit on Thursday 22nd January 2026. Overall, feedback was positive from the officer, with the below actions highlighted.

Actions Raised –

Action	
Fire Extinguisher in the Barn Store missing information sign.	New signage installed.
Workshop rear Fire Exit, not marked with signage on the external face of door.	New signage installed.
No Warning Signage around fuel tanks.	New signage installed.
Waste Battery storage to be replaced with a bunded store, with no open sections.	Waste battery bund in place in the yard.
Extension leads in Boardroom, daisy chained across room.	Extension leads re-positioned in the room to avoid daisy chain.
Coat hooks above fire extinguishers in office lobby, leading to coats covering extinguishers and signage.	Coat hook re-positioned, on a clear wall.

Appendix A – AW Safety Inspection Report – 22.01.2026 – SHIDB

The next AW Safety Inspection is scheduled for 17th June 2026.

Lewis Taylor
Operations Engineer

17 April 2026

Site Safety Inspection

Water Management Alliance
Pierpoint House & Various Ongoing Works

carried out on

Thursday, 22 January 2026

by

AW Safety Management

Key Information	
Client:	Water Management Alliance
Site:	Pierpoint House & Various Ongoing Works
Site Contact:	Dave Sporton
Site Contact E-mail:	(dave.sporton@wlma.org.uk)
Inspection date:	22/01/2026
Inspected by:	Martin Watson
Introduction:	This health and safety Inspection Report is part of the annual support programme from AW Safety Management and is designed to review the practical implementation of health and safety arrangements within the Company. The purpose of the inspection was to assess systems, management controls, working practices and identification of hazards and the controls in place. The aim was to conduct an examination to ensure that best practice is used and there has been compliance within set standards and any relevant legislation. We plan our work to ensure that we have a reasonable expectation of detecting any significant control weaknesses, however, our processes alone are not a guarantee that all operational conditions / activities will be witnessed, this is particularly relevant for any off-site activities. The responsibility for maintaining suitable controls for the safety of employees and anyone else who may be affected and safe operation of the business rests with the management of the Company. Subject areas that require action are detailed in the 'Action Plan' section of the report. Each subject is given a brief outline and the suggested remedial action required, a target completion date (based on the priority rating) and the person responsible for ensuring that the action is addressed. The person responsible listed against the action is based on our visit to site and understanding of the Company structure. Each subject area is given a priority rating, which is based on the auditor/s knowledge, understanding & judgement and is selected to highlight areas of non-compliance and provide general guidance on safe working. Where applicable, a number of key photographs are included in the report, these are referenced to the relevant subject area reference number. These can be used as a reminder of conditions at the time of inspection and provide additional guidance on the action required.

Priority Rating		
Priority Rating	**Effectiveness of Controls**	**Target Completion**
High	Serious 'material breach' of legislation and / or serious and imminent danger to persons	**Immediate Action Required**
Medium	Significant control weakness exposing persons to moderate degree of risk	**Planned Action Required**
Low	General guidance or areas where there are opportunities to implement better practice and reduce exposure to risk	**Actionable Comment**

Purpose of Inspection / Executive Summary

The purpose of this visit was to attend the site to explain the recent company acquisition and to demonstrate the new IRM Connect system. A full site inspection was conducted within the compound, including the offices, yard, and workshops. In addition, Dave provided a tour of multiple active jobsites, where employees were observed performing a variety of activities, including road surfacing and hedge cutting.

It was immediately evident that health and safety is taken very seriously across the team, with excellent documentation maintained in-house. All previous actions had been effectively closed out. During the visit, only a small number of minor actions were observed, all within the compound facility. All on-site work was being performed in accordance with safety guidelines, and all operatives were accommodating and professional in response to my presence.

Overall, the visit confirmed strong safety practices and engagement across the business – a massive well done to the team.

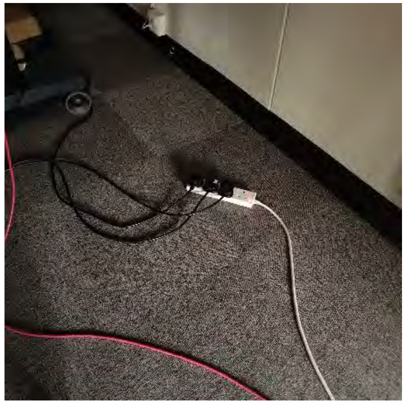
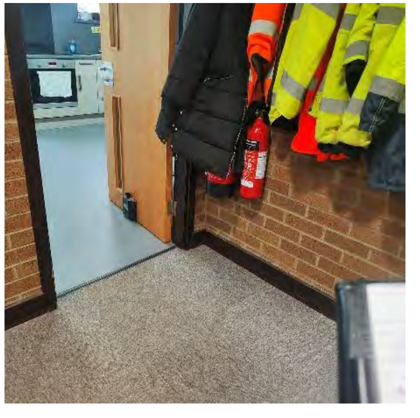
Action Plan	
High Priority	Immediate Action Required
Medium Priority	Planned Action Required
Low Priority	Actionable Comment

Reference Number	Additional Controls / Actions / Comments	Supporting Photographs / Pictures	Person(s) Responsible	Risk Rating	Action Complete When / Who
01	Not all extinguishers had identifying signage installed detailing the type of extinguisher and its uses. An identification sign should be suitably positioned by all fire extinguishers to provide a constant reminder of the type of extinguisher and the types of fire it can be used on. It is further advised that the signage installed is of the bio-luminescent type so that in the event of a power outage extinguishers can be easily located.	 	Dave Sporton	Low	
02	No Keep Clear signage installed on all final exit doors. Company to ensure Fire Exit Keep Clear signage is added to all external Fire Exit Doors, to reduce the risk of persons storing materials along an escape route or blocking a Fire Exit.	 	Dave Sporton	Low	

Action Plan

High Priority	Immediate Action Required
Medium Priority	Planned Action Required
Low Priority	Actionable Comment

Reference Number	Additional Controls / Actions / Comments	Supporting Photographs / Pictures	Person(s) Responsible	Risk Rating	Action Complete When / Who
03	No signage installed around the area of Fuel / gas cylinders. Advise where there is storage of gas cylinders / flammable items that appropriate signage be installed clearly identifying the hazards contained. E.g. Flammable / No Smoking / No Naked Lights.	 	Dave Sporton	Low	
04	Waste vehicle batteries were stored outdoors, exposed to the elements, and in close proximity to the building. Relocate batteries to a secure, covered, and bunded storage area designed to contain leaks. Proper storage reduces the risk of acid spills, environmental contamination, and fire, and ensures compliance with Environmental Protection and Health and Safety regulations.	 	Dave Sporton	Medium	

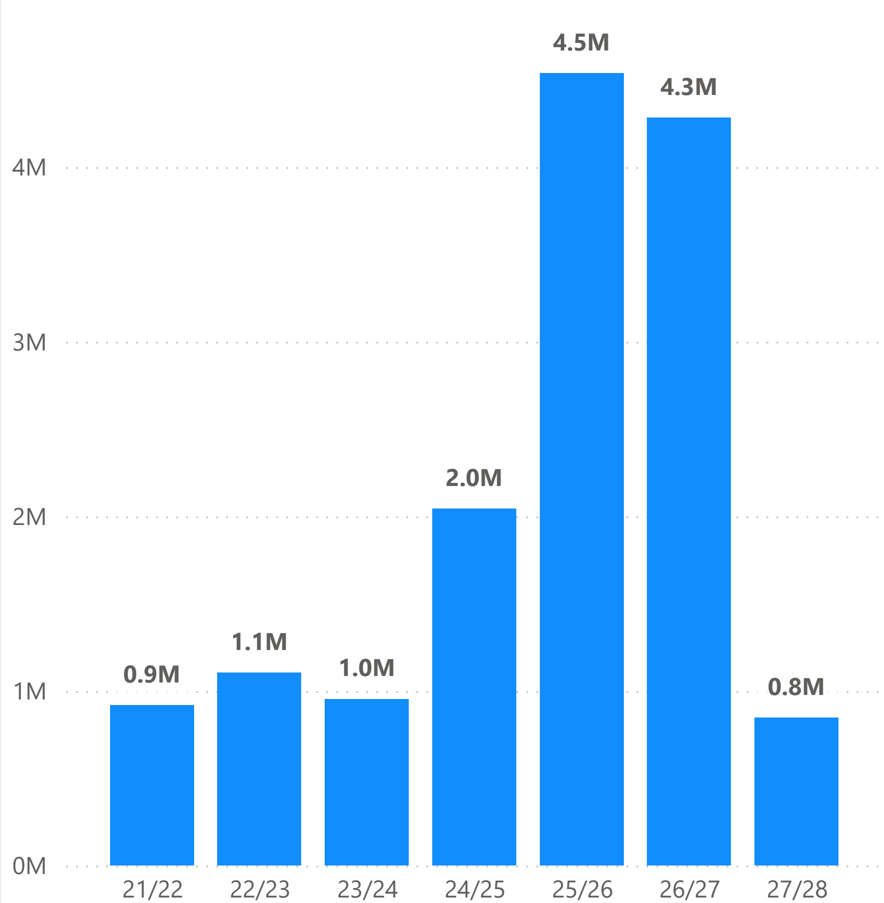
Action Plan					
High Priority			Immediate Action Required		
Medium Priority			Planned Action Required		
Low Priority			Actionable Comment		
Reference Number	**Additional Controls / Actions / Comments**	**Supporting Photographs / Pictures**	**Person(s) Responsible**	**Risk Rating**	**Action Complete When / Who**
05	Extension leads were observed daisy-chained within the board room. Remove daisy-chaining and connect equipment via suitably rated, single-use extensions or fixed sockets. This reduces the risk of electrical overloading, fire, and equipment damage, and ensures compliance with Electricity at Work Regulations 1989.		**Dave Sporton**	**Medium**	
06	Fire extinguishers were partially visually obstructed by hanging jackets. Ensure all extinguishers are fully accessible at all times by keeping the area clear of visual obstructions. Clear access allows prompt use in an emergency and ensures compliance with the Regulatory Reform (Fire Safety) Order 2005.		**Dave Sporton**	**Medium**	

Contacts & Addendum	
Contact Information:	**AW Safety** **Nottingham Office**: Edwinstowe House, High Street, Edwinstowe, Mansfield, Nottinghamshire, NG21 9PR **Lincolnshire Office**: Boston Enterprise Centre, Venture House, Enterprise Way, Lincolnshire, PE21 7TW **Cumbria Office**: Low Cross Buildings, 4 Low Cross Street, Brampton, Cumbria, CA8 1NP **Tel**: 0330 223 7470 **E-mail**: Support@awsafety.co.uk
Website:	www.awsafety.co.uk / www.irmconnect.co.uk
Note:	It is important to note that this Inspection highlights conditions at the time of the visit at the premises detailed on the front cover of the report. It remains the responsibility of the management and staff within the business to make known to the inspector any potentially unsafe conditions or practices which were not apparent during the Inspection, or that may take place at any off-site location. It is the ongoing responsibility of management to ensure that the business and its employees operate safely at all times and that any day-to-day health and safety issues are addressed immediately. Any queries or inaccuracies with this report should be raised immediately with the auditor.
	AW Safety is a core division of the AW Group, designed to deliver end-to-end health, safety, and compliance solutions as part of our fully integrated service model. **The AW Group also includes AW Human Resources, AW Training, and AW Facilities Management. Each division specialising in a critical area of organisational support. Together, we provide a holistic 360° service offering that helps you manage risk, improve performance, and maintain operational resilience across all aspects of your business.**

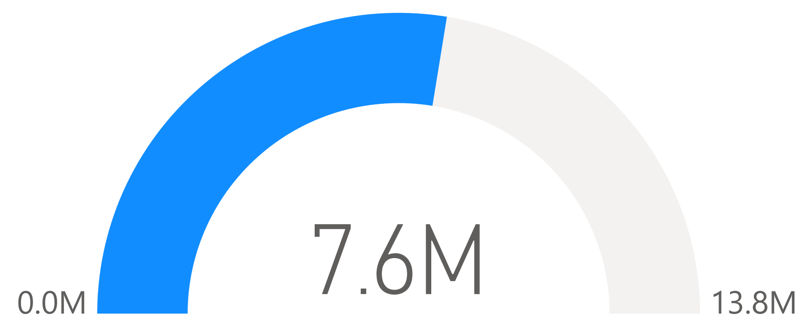
SOUTH HOLLAND IDB - CAPITAL WORKS PROGRAMME OVERVIEW & PROJECT DEVELOPMENT REPORT
FOR THE PERIOD 22 JANUARY 2026 TO 16 APRIL 20206

Spend since April 2021	2026/27 Forecast	Variance	Future Forecast
7.6M	4.3M	+1.3M	46.0M

Expenditure Profile by Year

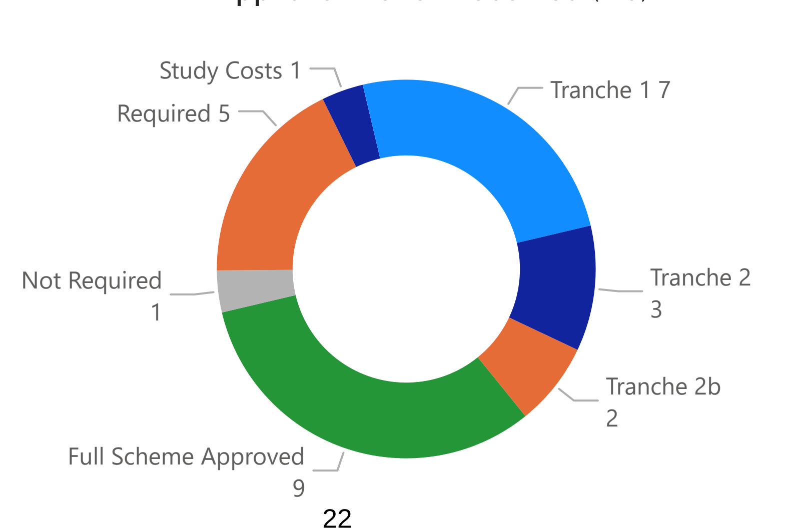


6 Year Forecast & Actual Spend

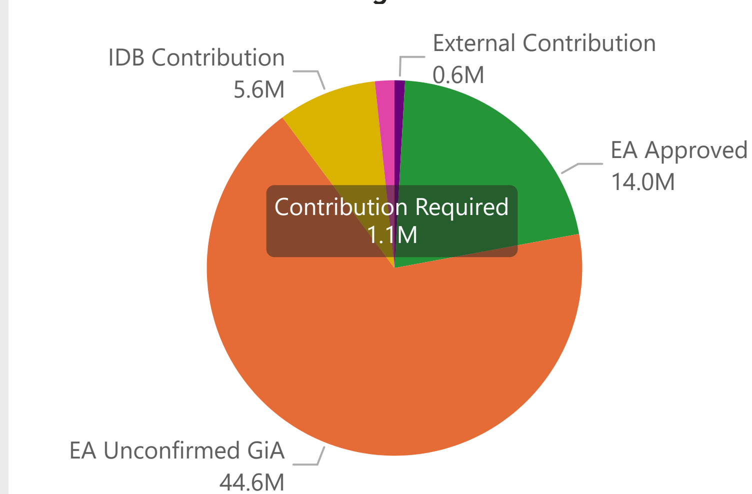


6 Year Forecast & Approvals

EA Approval Level Received (No)



Funding Sources



IDB Fund Tranche 2b Projects

Project Name	Description	Start Construction	Complete Construction	Approval Level gained	Approval - Total Value
Holbeach Bank Pumping Station Refurbishment	Refurbishment of pumping station	01/08/2025	31/03/2026	Tranche 2b	1,050,000.00
Wheatmere Bridge Replacement	Replacement of bridge	tbc	31/03/2026	Tranche 2b	966,800.00
Total					**2,016,800.00**

Other Ongoing Projects

SCH No	Project Name	Description	Project Stage	OBC Approval	Start Construction	Complete Construction
tbc	Allenbys Chase Drainage System		Study	01/04/2027	01/04/2028	31/03/2029
83	South Holland Main Drain catchment strategy	Modelling study to inform flood risk and provide benefits information for Sutton Bridge Sluice refurbishment	Study	01/09/2022	N/A	N/A
tbc	Sutton Bridge Sluice replacement	Refurbishment of pumping station	Study	01/04/2028	01/11/2029	01/03/2033
79	Exeter Drain pipeline and channel rehabilitation, Spalding	First phase IDB channel culvert re-lining, second Lincolnshire County Council highways drainage works	In Construction	01/06/2025	01/01/2026	01/02/2027
tbc	Minor Capital Works Programme	Annual minor capital works	In Construction	N/A	ongoing	01/03/2029
	Bridge/Culvert Replacement/Relining	Refurbishment of culverts	Future Pipeline	tbc	01/09/2026	tbc
tbc	Holbeach Drainage Improvement Works		Future Pipeline	01/12/2028	01/03/2029	01/03/2032
tbc	Lawyers Pumping Station Refurbishment	Refurbishment of pumping station	Future Pipeline	01/04/2028	01/06/2029	01/09/1932

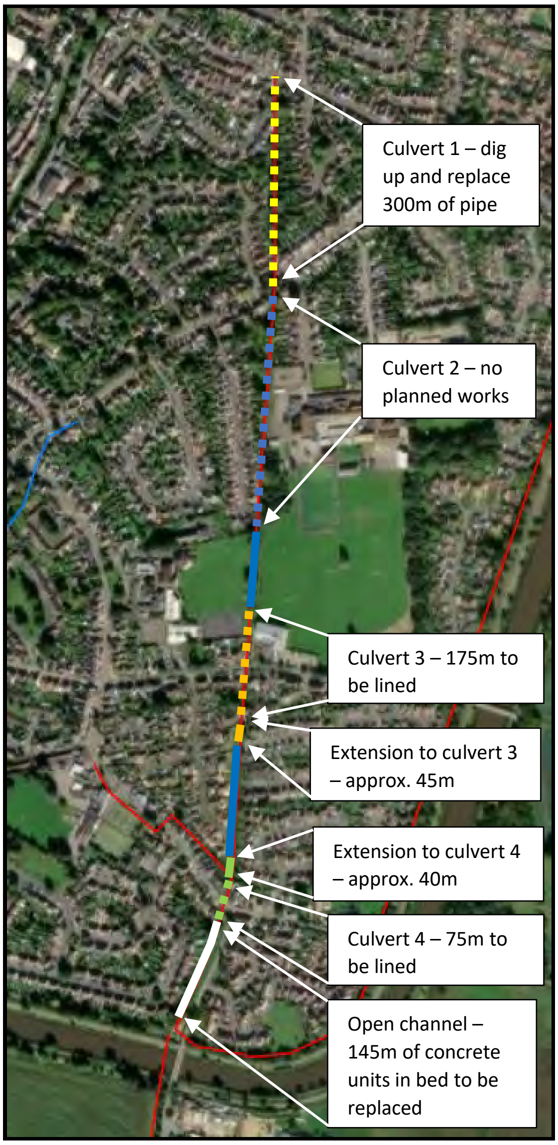
GEORGINA NICHOLS - FCERM CAPITAL PROGRAMME MANAGER

PROJECT DELIVERY REPORT
For the period 23 January to 17 April 2026

1. EXETER DRAIN NORTH PIPELINE AND OPEN CHANNEL REFURBISHMENT - CLAY LAKE PUMPING STATION TO ALBERT STREET, SPALDING (100% GRANT AID FUNDED)

The tree removal work on Pipeline 1 was completed by the end of February 2026, with the exception of a few ivy covered trees which will be surveyed for bats in May prior to removal. Removal of boundary fencing / sheds etc. On Pipeline 1 is due to start week commencing 27 April, with pipeline replacement commencing in May, through to completion in October 2026.

Work on extending and lining Culverts 3 and 4 is due to start in May, through to completion in August 2026, and work on the open channel section down Clay Lake Lane is due to take place between July and December 2026.



Agreed budget to completion (100% Grant Aid): £3,888,639 plus £1,048,696 contingencies
Grant Claimed to Date: £840,000
Expenditure to Date: £627,510

Views along route of Pipeline 1 immediately following tree/vegetation clearance – Feb 2026

2. SOUTH HOLLAND MAIN DRAIN CATCHMENT STUDY (100% GRANT AID FUNDED)

Modelling options continue for the future of Sutton Bridge Sluice in terms of refurbishment or replacement, and the long term viability of gravity discharge and whether this will need to be replaced with a pumping station or a pump/sluice combination. There have been some issues in integrating the separate catchment models into a single model, which the consultant is still working on resolving, which has led to a delay in receiving the required outputs from this study.

Agreed budget to completion of modelling (100% Grant Aid): £270,000
Grant claimed to date: £270,000
Expenditure to date: £215,499

3. SOUTH HOLLAND MAIN DRAIN WORKS (100% GRANT AID FUNDED)

The first stage of any works to the sluice, or possible future replacement, is to ascertain the remaining lifespan of the existing structure. Stantec have been employed through the Scape framework to undertake a condition survey of Sutton Bridge Sluice. This condition survey is due to take place summer 2026.

Agreed budget (100% Grant Aid): £50,000
Grant claimed to date: £50,000
Expenditure to date: £0

4. LUTTON LEAM OUTFALL SLUICE REFURBISHMENT (100% GRANT AID FUNDED)

The sluice refurbishment is complete, with the exception of some stoning work to the access tracks which will be undertaken by the Board's workforce this spring/summer.

Agreed budget to completion (100% Grant Aid): £2,828,435 (inc contingency of £469,739)
Grant claimed to date: £2,621,999
Expenditure to date: £2,463,618

5. HOLBEACH BANK PUMPING STATION REFURBISHMENT (POST TENDER TO COMPLETION OF WORKS – TRANCHE 2B FUNDED)

The pumping station refurbishment has been completed, with new pumps being installed by Bosman, and switchgear being installed by Roomfoss in March.

The lining of three 1200mm dia corrugated steel culverts/pipelines on Peartree Drain at the locations below, was completed in March 2026 by the contractor, Onsite.

- Eastern Road Junction Pipeline – two liners of 36m & 37m.
- Clay Farm Culvert – one liner of 47m.
- Concrete Road Culvert – one liner of 20m.

On completion of the lining works, South Holland IDB operatives, installed headwalls using concrete headwall bags and the batters shaped in.

With the installation of the liners, the pipes have been completely surrounded internally, replacing the corrugated steel structure, ensuring the pipelines/culverts are fit for purpose for future years.

Agreed funding (Tranche 2B): £1,050,000
Funding claimed to date: £1,050,000
Expenditure to date: £760,810 (some outstanding invoices still to be processed)

New pumps delivered to site

Fish friendly impeller

Lifting one of the new motors into position

Pumping station sump dammed off and pumped out - new pumps installed

New pumps – view of motors. Right hand pump has backup PTO drive fitted

Testing PTO drive on pump

View of one of the lined culverts, and an example of a recently completed headwall

6. WHEATMERE DRAIN CULVERT REPLACEMENT, MOULTON CHAPEL ROAD, COWBIT (TRANCHE 2B FUNDED)

Work on this project continues, with the precast box culvert and headwalls now installed, and is due to be completed in May.

As discussed at the last meeting, additional pumping capacity had to be brought in to over-pump the works, due to the above average rainfall in January.

A complaint has been received from a nearby business regarding the works, mainly focused around the duration of the works and the four month road closure that has been in place. This will be discussed further in the confidential section of the meeting.

Excavation dug to foundation level

400 tonne crane lifting in the precast concrete units

Precast box culvert sections in place

Precast box sections and headwalls installed

Inside precast concrete box sections

Agreed funding (Tranche 2): £966,800
Funding claimed to date: £966,800
Expenditure to date: £715,990 (some outstanding invoices still to be processed)

KARL VINES
AREA MANAGER

GEORGINA NICHOLS
CAPITAL PROGRAMME MANAGER

17 April 2026

OPERATIONS REPORT
For the period 23 January 2026 to 17 April 2026

1. RODING OPERATIONS

1.1 FLAIL MOWING

There has been no flail mowing undertaken during the reporting period.

1.2 RODING BASKETS

1.2.1 Volvo long reach excavator (7125) with 5.5 m roding basket (7924) has cut a total of 14km from week ending 25 January 2026 at a cost of £459.78 per km up to week ending 08 February 2026. (7125) - 2025 Cutting Season a total of 115 km has been cut, at an average cost of £460.34 per km.

There has been no other basket cutting works undertaken during the reporting period.

1.3 HAND RODING

All hand roding works are complete, in all watercourses not accessible by roding machinery, an overall distance of approximately 4km.

2 CLEANSING / INSPECTING PIPELINES AND CULVERTS (Bespoke Works)

Three pipelines/culverts have been jetted and surveyed during this period –

LOCATION/DRAIN	LENGTH (M)
P41 Peartree Eastern Road Pipeline – Post Lining Survey. (Capital)	70
P41 Peartree Clays Farm Culvert – Post Lining Survey. (Capital)	41
P41 Peartree Concrete Road – Post Lining Survey. (Capital)	18
Total	**129**

3 WATERCOURSE DE-SILTING 2025/26

The below watercourses have been de-silted during this reporting period –

LOCATION/DRAIN	LENGTH (M)
P05 Chapel	1237
P06 Crown	1907
P07 Chapel Branch	450
P08 Daisy Hall	818
P11 Flint House	1397

P19 Holbeach Clough	866
P27 Majors	506
P28 Marsh Level	887
P30 Moulton Common Connection	320
P31 Moulton Common East	2354
P35 New Sea Bank	2463
P39 Old Sluice	584
P41 Peartree	3557
P47 Savages Low	1051
P48 Savages Low Branch	385
P51 Spalding Gate	853
P56 Washway Road – Saracen's Head	590
P57 Washway Mill	672
P58 Whaplode Lodge	1414
P59 Whaplode & Moulton Marsh	1340
P63 Fosdyke March Soke Dyke	385
Total	**24,036**

All De-silting works for 2025/26 are complete.

The below culverts have been cleaned as part of the De-silting programme during this period –

LOCATION/DRAIN	**REMARKS**
P05 Chapel x3	Cleaned out by SHIDB
P06 Crown x1	Cleaned out by SHIDB
P08 Daisy Hall x3	Cleaned out by SHIDB
P11 Flint House x3	Cleaned out by SHIDB
P19 Holbeach Clough x1	Cleaned out by SHIDB
P27 Majors x2	Cleaned out by SHIDB
P31 Moulton Common East x11	Cleaned out by SHIDB
P35 New Sea Bank x3	Cleaned out by SHIDB
P45 Roman Bank x1	Cleaned out by SHIDB
P46 Saracen's Head x1	Cleaned out by SHIDB

P47 Savages Low x5	Cleaned out by SHIDB
P48 Savages Low Branch x1	Cleaned out by SHIDB
P51 Spalding Gate x4	Cleaned out by SHIDB
P59 Whaplode & Moulton Marsh x3	Cleaned out by SHIDB
P06 Crown x2	Jetted by Contractor
P07 Crown Branch x1	Jetted & Camera Surveyed by Contractor
P08 Daisy Hall x1	Jetted by Contractor
P19 Holbeach Clough x1	Jetted by Contractor
P30 Moulton Common Connection x1	Jetted by Contractor
P31 Moulton Common East x2	Jetted by Contractor
P39 Old Sluice x1	Jetted by Contractor
P41 Peartree x1	Jetted by Contractor
P44 Rodyke Mill x1	Jetted by Contractor
P51 Spalding Gate x1	Jetted by Contractor
P59 Whaplode & Moulton Marsh x1	Jetted by Contractor
F05 Brick Pits Drain x4	Jetted by Contractor

4 BATTER / CHANNEL RE-PROFILING

The following section of watercourse has been reprofiled during this reporting period.

LOCATION/DRAIN	LENGTH (M)
B08 Bulb Company Drain	435M
TOTAL	**435M**

Reprofiling works on Bulb Company Drain, Low Fulney.

5 BUSHING / TREE TRIMMING

Bushing and tree trimming has taken place along the following watercourses. All works were completed by 28 February 2026.

DRAIN	REMARKS
D11 Town Drain	Trim & tidy of 1 tree.
F05 Brick Pits	17m of bushing.
F21 Fleet Coast	Removal of 1 bush.
F63 Station Drain	49m of bushing.
H13 Falls Drain	31m of bushing.
H35 Sea Gate Drain	Removal of 2 trees – Completed by Contractor.
H35 Sea Gate Drain	Trim & Tidy of 2 trees & 248m of bushing.
H38 Main Drain	105m of bushing.
K04 Devils Hill	56m of bushing.
M09 Middle Drain	10m of bushing.
P01 Battlesfield Drain	Trim and tidy of 1 tree – Completed by Contractor.
P07 Crown Branch	10m of bushing.
P19 Holbeach Clough	354m & 403m of bushing.
P20 Holbeach New River	34m & 26m of bushing.
P21 Holbeach River	57m of bushing.
P27 Majors Drain	Trim & tidy of 3 trees.
P31 Moulton Common East	Trim & tidy of 3 trees & 28m, 113m & 56m of bushing.
P35 New Sea Bank	Removal of tree limb & 1074m of bushing.
P39 Old Sluice	36m & 98m of bushing.
P41 Peartree	40m & 46m of bushing.
P49 Scarlet Gate	12m of bushing.
P57 Washway Mill	Removal of 2 bushes.
P58 Whaplode Lodge	Trim & tidy of 1 tree.
P60 Whaplode River	66m of bushing.
P61 Woodhouse	175m of bushing.
R07 Lords	20m of bushing.
R10 Moulton River	83m of bushing.

6 RUBBISH CLEARANCE

The following list shows rubbish removed from the Board's drains during this reporting period.

LOCATION	REMARKS
B10 Clay Lake	General waste, oil drums & car parts
B10 Clay Lake	General waste & oil drums.
F01 Austendyke Drain	General waste, wood & car parts.
F01 Austendyke Drain	Oil drums, wood & car parts.
F18 Delgate Drain	Large bag of fish remains.
H38 Main Drain	Double mattress, wood & general waste.
H38 Main Drain	2x bags of general waste.
K32 Gedney Enclosure Soke Dyke	TV.
K46 Old Leam	Cable sheathing.
P08 Daisy Hall	20x bags of general waste.
P59 Whaplode & Moulton Marsh	Hot tub & cover, sofa cushions and carpet.

Further to the Board's request at the last meeting, to write to the South Holland District Council regarding the issues facing the Board in terms of rubbish clearance, the SHDC's response can be seen in Appendix A of this report.

A letter has been written to Lincolnshire County Council requesting they consider extending the opening hours of Spalding Household Waste Recycling Centre, and easing restrictions in what can be disposed of, in an attempt to make it easier for people to dispose of their waste legally.

Of the above listed incidents, three contained traceable waste, and this has been reported to the South Holland District Council's Environmental Enforcement team.

7 VERMIN CONTROL

Vermin activity is high throughout the Board's area. Reported activity is being dealt with by the Board's vermin control contractor. Increased rabbit activity has been reported along the South Holland Main Drain, between Sutton Bridge Sluice and Sharpes Bridge – The Board's vermin control contractor has be working in the area and continues to monitor the situation.

8 CHEMICAL WEED CONTROL

There has been no chemical weed control undertaken during this reporting period.

The annual Agreement to Use Herbicides in or Near Water has been approved by the Environment Agency, and issued on 15 April 2026.

9 NEW ACCESS WORKS / PIPELINES

The following sections of watercourse have been piped during this reporting period.

Drain Name	Diameter (mm)	Material	Length (M)
P31 Moulton Common East (Replacement)	600	HDPE	12
P31 Moulton Common East (Replacement)	600	HDPE	12
P29 Middle Marsh Road (Replacement)	450	HDPE	18
B09 Bulb Company (Replacement)	1050	HDPE	12
H51 Torrington's East (new NGED pole culvert)	900	HDPE	6

10 SLIP REPAIRS

The following slip repairs/bank repairs have been carried out during this reporting period using soil and over 100t of pitching stone.

Drain/Location	Length (M)
P62 Old Peartree	12
P62 Old Peartree	14
Total	**26**

11 MARKER POSTS

There have been no marker posts installed during this reporting period.

12 PUMPING STATIONS

12.1 PUMP REFURBISHMENTS

Peartree Hill Pumping Station – Pump 2 is currently being serviced by Axflow.

13 SLUICES

Sutton Bridge Sluice is currently being operated to maintain the water level in the South Holland Main Drain at the winter level of 0.0m ODN.

14 EMPLOYEES

14.1 EMPLOYEES

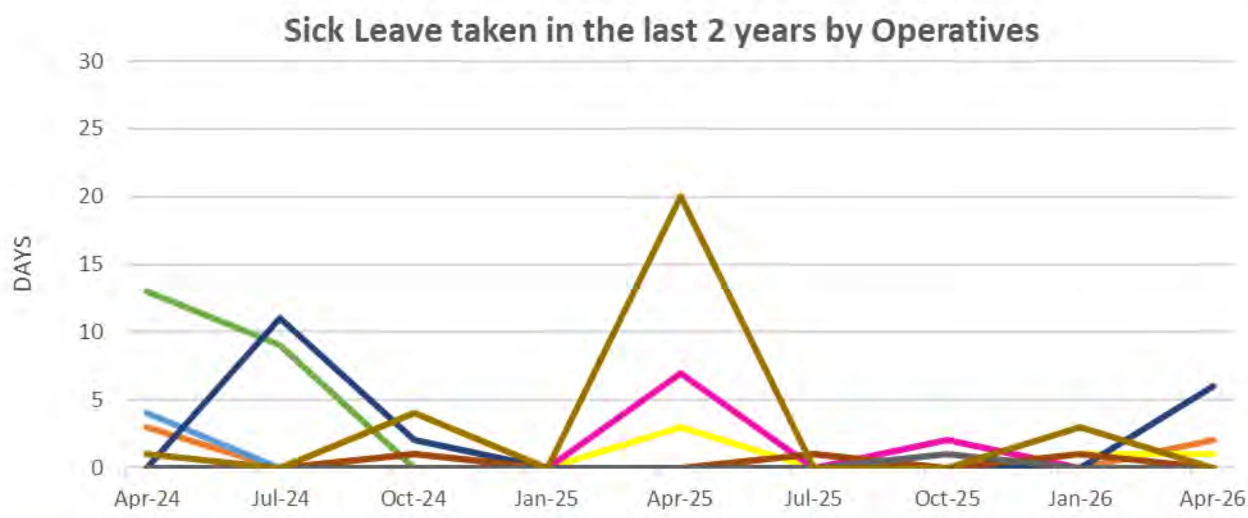
One Drainage Operative has left the Board during the reporting period. Interviews for a replacement are in progress.

One Drainage Operative has successfully completed their probationary period during the reporting period.

14.2 SICKNESS

A total of 9 working days have been lost during this reporting period due to illness, up to the 17th April 2026.

Please see the chart below showing sick leave taken by each operative currently employed by South Holland IDB, each quarter, over the last 2 year period, up to the middle of April 2026.



	Apr-24	Jul-24	Oct-24	Jan-25	Apr-25	Jul-25	Oct-25	Jan-26	Apr-26
A	0	0	0	0	0	0	0	0	0
B	3	0	1	0	0	1	0	0	2
C	0	0	4	0	3	0	0	1	1
D	0	0	0	0	7	0	2	0	0
E	4	0	0	0	0	0	0	0	0
F	13	9	0	0	0	0	0	0	0
G	0	11	2	0	0	0	0	0	6
H	0	0	1	0	0	1	0	1	0
I	0	0	0	0	0	0	1	0	0
J	1	0	4	0	20	0	0	3	0

QUARTER YEAR ENDING

OPERATIVES A B C D E F G H I J

15 PLANT

The new 5.5m heavy duty Herder weed basket (7931), has arrived, ready for use on the new Volvo long reach machine in the upcoming cutting season.

16 RECHARGEABLE WORKS

16.1 SEA BANK CUTTING ON BEHALF OF THE ENVIRONMENT AGENCY VIA A PSCA 2025/26

All six full cuts have been completed, from Spalding, where the Coronation Channel meets the River Welland, through to Fosdyke Bridge, ending at Gedney Drove End on the RAF camp, and an additional section at Whitehouse Farm to West Lighthouse at Sutton Bridge. The total sea bank cutting length for 2025/26 was 31.76km. EA requested additional cutting works, which have also been completed, along the River Welland berm from Marsh Road Sluice, Spalding to the rear of Crowtree Farm, opposite the outfall of the River Glen. The length of the berm cut was approx. 5.75km.

16.2 SEA BANK CUTTING ON BEHALF OF THE ENVIRONMENT AGENCY VIA A PSCA 2026/27

All documentation and plans are in place for Sea Bank cutting works for 2026/27. The programme will continue to complete cutting works from Spalding, where the Coronation Channel meets the River Welland, through to Fosdyke Bridge, ending at Gedney Drove End on the RAF camp, and an additional section at Whitehouse Farm to West Lighthouse at Sutton Bridge. The total sea bank cutting length for 2026/27 is 31.76km. In addition, three berm cuts will be carried out along the River Welland berm from Marsh Road Sluice, Spalding to the rear of Crowtree Farm, opposite the outfall of the River Glen. These cuts will be completed between April and June 2026. The length of the berm cut is approx. 5.75km.

Works on the 2026/27 Sea Bank cutting have commenced from April 2026.

16.3 NGED TORRINGTONS DRAIN CULVERT

Operatives have installed a new 6m x 900mm diameter culvert on Torrington's Drain as part of an upgrade by NGED to overhead cables. The culvert has been installed in line with a new overhead cable pole, that is positioned close to the drain brink. The install has removed future access and hand maintenance. The culvert install was fully recharged to NGED at a cost of £8,814.

17 GENERAL

17.1 INCREASE IN FUEL COSTS SINCE FEB 2026

Since the start of the US/Israel war with Iran on 28 February 2026, there have been significant increases in fuel costs, as shown below.

	Cost per litre - Jan 2026	Cost per litre - April 2026	% increase in cost
Red Diesel	£0.64	£1.08	69%
White Diesel	£1.06	£1.49	41%

With an estimated Board's operational fuel usage of 110,000 litres of red diesel, and 20,000 litres of white diesel a year, on current figures this could increase fuel costs by £57,000 a year, which would obviously have an effect on the annual maintenance budget.

In terms of fuel availability, if there was to become a shortage of fuel, the Board hold a stock of red and white diesel that would keep operations going for an estimated period of 3 weeks in the summer or 5 weeks in the winter based on average seasonal usage.

17.2 FENS 2100+ PARTNERSHIP

17.2.1 ISSUE OF BASELINE SUMMARY REPORT, CATCHMENT BASELINE REPORTS, AND CASE FOR CHANGE

Fens2100+ have recently launched the Catchment Baseline Reports, Baseline Summary, and Case for Change Reports for the project. A briefing note regarding this can be seen in Appendix B of this report.

It is hoped that the economic calculations within these reports will be useful in future grant in aid business cases in terms of economic justification of schemes. The map shown in Appendix C of this report, which is an extract of the "do nothing" scenario map in the Fens2100+ summary baseline report, clearly illustrates the importance of the Board's activities, and how quickly the area would flood if this were to cease.

17.2.2 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.

A decision on this matter going forward will be welcomed by the Board, as no decision can be made on the future of the Board's South Holland Main Drain Sluice, and what the options for its replacement in the future will be, until the status of the tidal limit in the Nene has been finalised.

The FENS 2100+ team aim to have narrowed down the current four options to a single option by the end of this year. As there is the potential for significant change in how some of the Board's catchments will operate with some of these options, it is important that the Board are aware of this, and have the opportunity to comment before the decision is made. **It is therefore suggested that the Fens 2100+ team is invited to discuss these options with the Board either at the next meeting, or at an extraordinary meeting before that date.**

To promote discussion, potential pros and cons of each option from the Board's perspective are shown below.

Option	Pros	Cons
1 – Replace in current location upstream of Wisbech	No change	No change
2 – Replace just downstream of Wisbech	No change	No change
3 – Replace at Sutton Bridge between the swing bridge and South Holland Main Drain outfall	1. Sutton Bridge Sluice would have to be replaced with a pumping station as gravity discharge would no longer be possible. This is something the Board have been considering, as this would eliminate the tide lock scenarios currently experienced with the tidal sluice which can be problematic during periods of heavy rainfall. 2. The length of Board's boundary exposed to potential tidal overtopping would be slightly reduced.	1. With gravity discharge of the South Holland Main Drain no longer possible, operational costs would increase significantly due to electricity costs for pumping. However, it is envisaged that this may be inevitable over time anyway, as even if this option is not chosen, a change to pumping will occur over time due to predicted sea level rise eventually making gravity discharge impossible. 2. The South Holland Main Drain currently discharges 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 from the South Holland Main Drain during heavy rainfall/flow events if levels in the Nene become critically high. This scenario has already been experienced by other IDBs in Lincolnshire who discharge into EA main river.
4 – Replace downstream of Sutton Bridge towards the Nene outfall	1. Sutton Bridge Sluice would have to be replaced with a pumping station as gravity discharge would no longer be possible. This is something the Board	1. Depending on the chosen location of the tidal limit, not only Sutton Bridge Sluice, but also Westmere Pumping Station/Sluice and Lutton Leam Sluice could potentially need replacing with new or upgraded pumping stations as gravity discharge of these catchments would no longer be possible. Operational costs

	have been considering, as this would eliminate the tide lock scenarios currently experienced with the tidal sluice which can be problematic during periods of heavy rainfall. 2. The length of Board's boundary exposed to potential tidal overtopping would be reduced.	would increase significantly due to electricity costs for pumping. However, it is envisaged that this may be inevitable over time anyway, as even if this option is not chosen, a change to pumping will occur over time due to predicted sea level rise eventually making gravity discharge impossible. 2. The South Holland Main Drain catchment, Westmere catchment, and Lutton Leam catchment 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 from these three catchments 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.

17.3 CULVERT LINING/REPLACEMENT PROGRAMME

In light of the recent occurrences of the failure of corrugated steel pipe culverts, it was decided to review the number of such pipes within the Board's system, and prioritise a replacement/refurbishment programme.

Based on the Board's survey data, there are 2,283 culvert/pipelines/bridges in Board maintained watercourses. Of these, 429 are corrugated steel or part corrugated steel pipes. This figure only includes culverts within the Board maintained drains themselves, and does not include the side dyke culverts which have been installed by the Board over the years to improve maintenance access. It should also be noted that any culvert that was installed after the longitudinal surveys were undertaken (early 2010s) will not be included within this data.

Of the 436 corrugated steel or part corrugated steel pipes within this record, these have been prioritised as follows in terms of complexity of replacement, and would therefore be preferable for lining if they are still in a suitable condition to do so. Board ownership has not been used as a basis of prioritisation in this list.

Priority Category	Number of culverts	Approx Length (m)
Critical	48	2200
High	74	1600
Medium	34	1200
Low	273	3700
Total	**429**	**8700**

Of the critical priority steel culverts, the following have been chosen as the top ten:

Drain Name	Pipe ref	Pipe Length (m)	Pipe Dia (mm)	Drain owned by Board	Comment
A07 Nursery Dyke	A070101	106	450	No	Pipeline through backgardens of properties
R07 Lords Drain	R0701200	265	1600	Yes	Pipeline along frontage of McDonalds and petrol station
F70 Whaplode Village Drain	F700160	96	800	No	Pipeline across gardens and between rear gardens of properties
P21 Holbeach River *	P210180	51	3660 x 2330	Yes	Armco culvert under Roman Bank and adjacent to property
P41 Peartree Drain *	P410150	47	2030 x 1600	No	Armco culvert under Roman Bank
B10 Clay Lake Drain *	B100130	32	1200	Yes	Road crossing – Clay Lake cross roads
P14 Foxes Lowe Drain	P1401100	53	600	No	Piped through drive and back garden of property
P37 Northons Lane Drain	P370120	49	650	No	Piped through garden
P37 Northons Lane Drain	P370140	22	600	No	Piped front driveways and gardens
P37 Northons Lane Drain	P370150	9	450	No	Road crossing

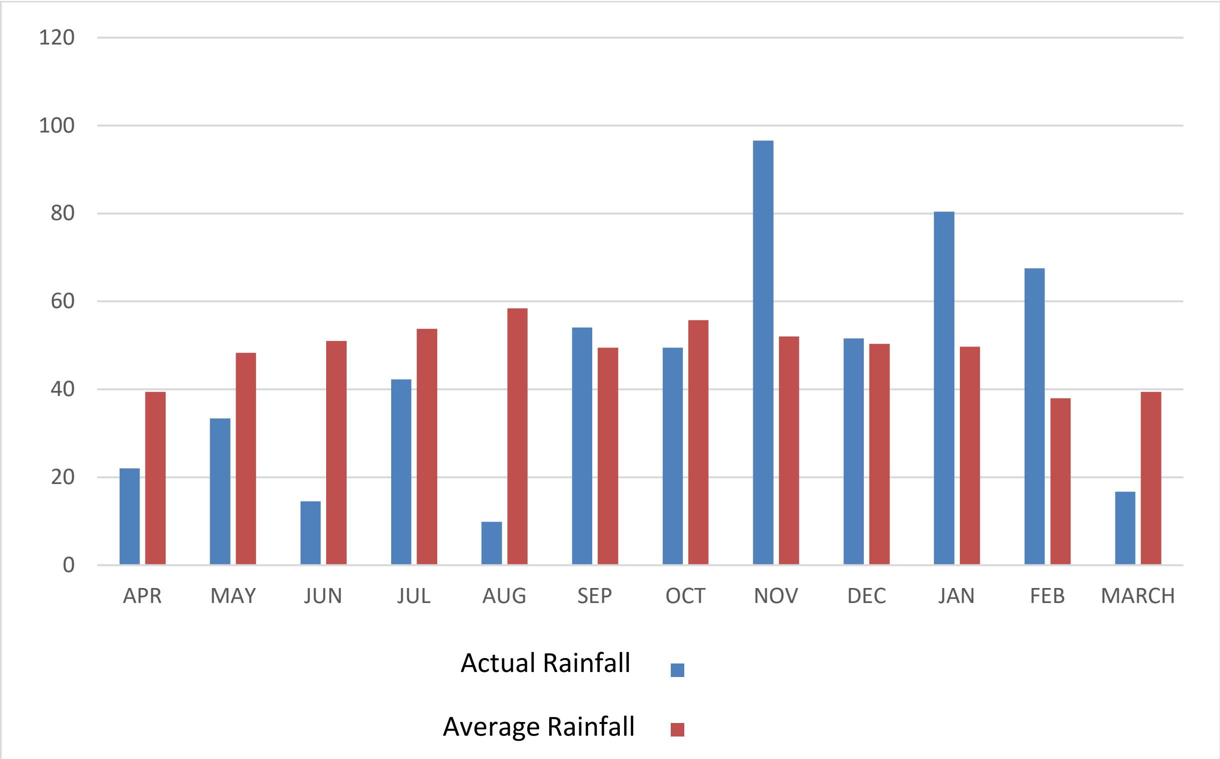
*Check LCC Highways responsibility.

18 RAINFALL

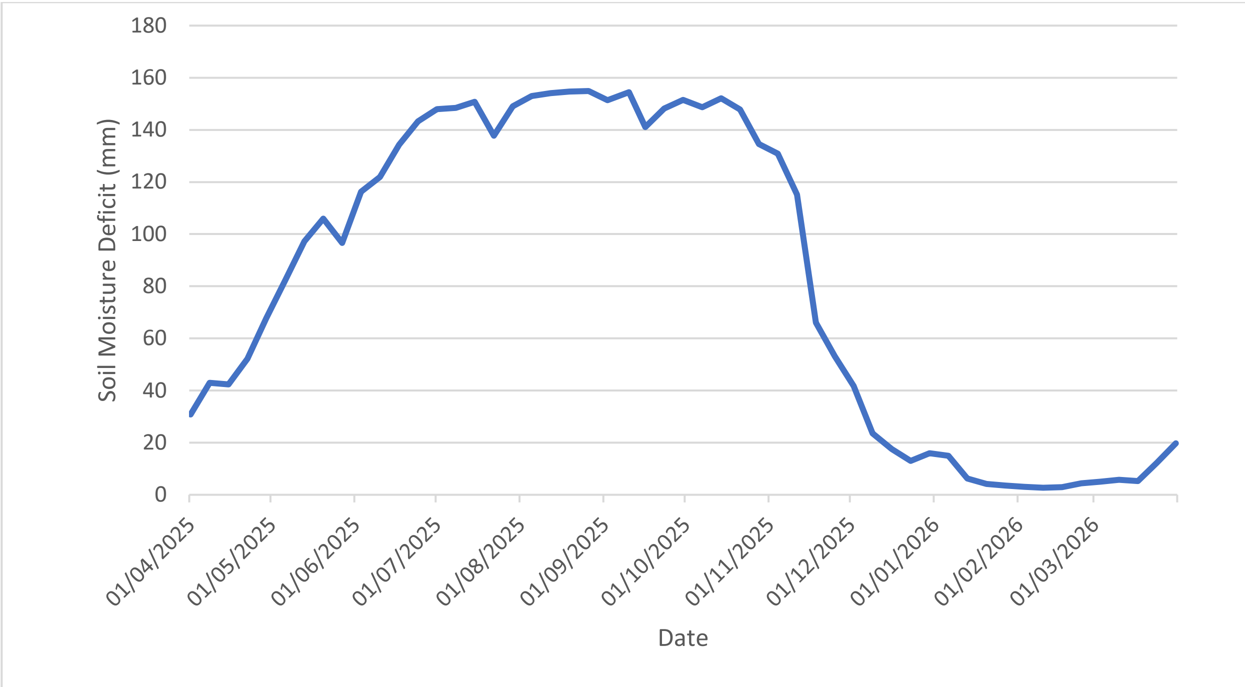
Rainfall statistics relating to stations in the Board's area for the months of January, February, and March are as follows: (recordings in mm)

LOCATION	JANUARY		FEBRUARY		MARCH		NO OF YEARS RECORDS KEPT
	REC.	AV.	REC.	AV.	REC.	AV.	
Gedney Marsh – Norfolk House	80.4	49.7	67.5	38.0	16.7	39.4	66
Holbeach – Marsh Reeves	81.9	49.4	77.8	38.3	16.7	34.7	40

ACTUAL AND AVERAGE MONTHLY RAINFALL READINGS (MM)
NORFOLK HOUSE APRIL 2025 – MARCH 2026



SOIL MOISTURE DEFICIT (MM)
SOUTH HOLLAND IDB DISTRICT APRIL 2025 – MARCH 2026



KARL VINES, AREA MANAGER
17 April 2026

LEWIS TAYLOR, OPERATIONS ENGINEER
17 April 2026

Council Offices
Priory Road
Spalding
Lincolnshire PE11 2XE

Tel: 01775 761161
Fax: 01775 711253
www.sholland.gov.uk

Date: 27/02/26

Our reference: SHIDB-CX-DF-250226

Your reference: KV-0313.0003-WASTE

South Holland Drainage Board
Pierpoint House
28 Horsley's Fields
Kings Lynn
PE30 5DD

Dear Karl,

Many thanks for your recent letter of the 9th February concerning fly tipping incidents on South Holland Drainage Board land.

I am sure that you will be aware from press and news coverage that fly-tipping is a persistent problem that has been on the rise nationally for many years now. Just recently there has been a high profile case of illicit waste dumping across our region linked to organised crime. More locally in South Holland we experience fly tipping in our urban areas as well fly tipping in more rural locations which we are proactively tackling in a number of ways;

- Implementation of a Litter and Fly-tipping Strategy that advocates a multidisciplinary approach of education, engagement and enforcement.
- Engagement of an enviro crime enforcement service that provide a deterrence to fly tipping and littering through proactive patrols, issuance of fixed penalty notices, fly tipping investigations and provision of fly-tipping hotspot camera surveillance capability.
- The penalties issued by our enforcement team for littering and fly-tipping have recently been increased, recognising the community abhorrence to this type of environmental crime
- Business focussed waste duty of care initiatives designed to tackle commercial waste dumping
- Supporting coordinated multi-agency initiatives like 'Operation Clean Sweep' to deal with the illegal waste transport and disposal

The Council's duties in respect to fly tipping extend only to public open land. Fly tipping on private land is the responsibility of the land owner to remove. Landowners are also able to implement preventative or anti-fly tipping measures onto land, such as gates, earth bunds and concrete blocks to prevent access by vehicles used in the illicit dumping of waste. I am sure that your Board will have considered these measures in some of the fly tipping hotspots on your list.

Lincolnshire County Council are responsible for waste dumped on public highways or county owned land and I would suggest contacting them if there are any fly tipping hotspot locations on your land where access is gained from the public highway and collaborating on preventative measures maybe usefully employed. Noting much of the waste fly tipped on your land could be disposed of legitimately at a Household Waste Recycling Centres (HWRC), your Board may also wish to contact LCC with respect to the opening hours/days that their HWRC's are operating, noting that the

Spalding site is closed all day Wednesday and Thursday and at 4pm on the days when it does open. Link here; Spalding recycling centre – Lincolnshire County Council.

I would like to advise how the Council and its Environmental Enforcement Officers may be able to assist your Board;

- Reporting fly tipping on your land where there is evidence that may lead to the source of the waste or who has dumped it, for example addresses or names on packaging/envelopes, and report it here; Report fly-tipping - start page - South Holland District Council. Enforcement Officers will visit the site to recover the evidence, take photographs and then follow up any leads with enforcement action if possible.

We may also be able to consider deployment of camera surveillance equipment to hotspot locations where vehicle related fly tipping is frequently deposited and/or business focussed interventions to tackle specific waste types (such as tyres/car parts) through targeted engagement with businesses and enforcement of waste duty of care obligations. If your Board are interested in collaborating on the aforementioned proposals please do let me know.

Yours sincerely,

Robert Barlow
Joint Chief Executive
Boston Borough Council, East Lindsey District Council &
South Holland District Council

Together, we are transforming our approach to secure a climate-resilient future for the Fens.

Fens2100+ Publication of Evidence Reports

The Fens 2100+ Baseline Summary Report, Catchment Baselines, Case for Change and associated evidence documents can now be accessed **here**.

These reports were produced and published by the Fens2100+ partnership, which came to together to collaborate and agree a long-term plan for managing future flood risk in response to the National Flood and Coastal Erosion Risk Management Strategy for England.

Baseline Summary and Catchment Baseline Reports

For the first time, we have a collective set of robust evidence and key insights about flood risk and asset performance across the Fens, equipping decision-makers to shape the future of the Fens with confidence and clarity.

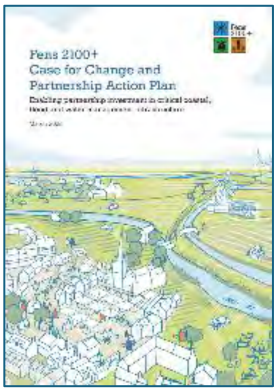
The Baseline Summary Report outlines evidence from the 7 catchment baseline reports. Information includes the historical and environmental context, the function of flood risk assets and their economic impact, current and future flood risks and investment challenges and opportunities.

The 7 Catchment Baseline Reports and accompanying appendices are all available here.

A supporting video can be viewed **here**.

Case for Change

The Case for Change builds upon the Catchment Baseline Reports and presents an unequivocal call to action to safeguard one of the United Kingdom's most strategically important regions. It demonstrates that the Fens, home to nationally significant agriculture, infrastructure, and communities, faces a convergence of pressures that now demands decisive, coordinated and long-term intervention.



The Case for Change sets out a compelling, evidence-based rationale for transforming how flood, coastal, and water management infrastructure is planned, funded, and delivered across this critical region.

A Partnership Action Plan offers clear, practical steps that combine near-term risk mitigation with long-term transformation. The Fens2100+ partnership is focused on delivering this Partnership Action Plan

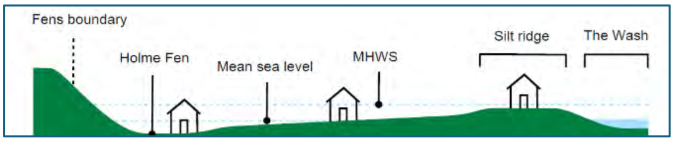
You can view a video explaining why long-term adaptation is needed in the Fens **here**.

Background

The Fens is one of the most distinctive landscapes in the UK.

Thanks to the ambition, targeted investment, and collaboration of previous generations the Fens today is one of the most important regions in the UK. It:

- is home to more than 600,000 people
- plays a vital role in feeding the nation, producing a third of England's vegetables and supporting 80,000 food industry jobs
- holds many important transport routes, energy networks and fast-growing industries such as agritech and life sciences
- includes internationally protected habitats and supports many rare species
- contributes major natural capital benefits, such as clean water, food productions, recreation and carbon storage in its peat soils



However, as 87% of the Fens landscape is below the mean spring tide level it is extremely vulnerable to flooding from rivers and the sea.

The environment, infrastructure and communities here only function because a complex flood risk and water management asset system keeps the land dry. This system drains a substantially wider area than the Fens itself, moving water from 12% of England through the Fens to the sea. Protecting this infrastructure is essential to sustaining economic stability and future growth in cities such as Lincoln, Peterborough and Cambridge, where housing and employment opportunities rely on flood resilience and water security.

The Fens are entering a period of significant and accelerating risk. Ageing assets, increasing climate pressures, and growing expectations from communities and industry mean that our existing approach to managing water, flood, and coastal risks is no longer sufficient.

The climate is changing, and we are experiencing more frequent periods of heavy rainfall, more violent storms and rising sea levels. This is putting pressure on our assets and amplifying flooding risks. As climate related pressures increase, the risk of cascading failures also increases.

The evidence is clear: without timely and coordinated intervention, the resilience of this nationally important region will continue to decline, increasing long term costs and exposing communities, infrastructure, and the wider economy to avoidable risk.

Fens2100+ was set up to address these issues and develop a long-term plan to manage future flood risk in the Fens.

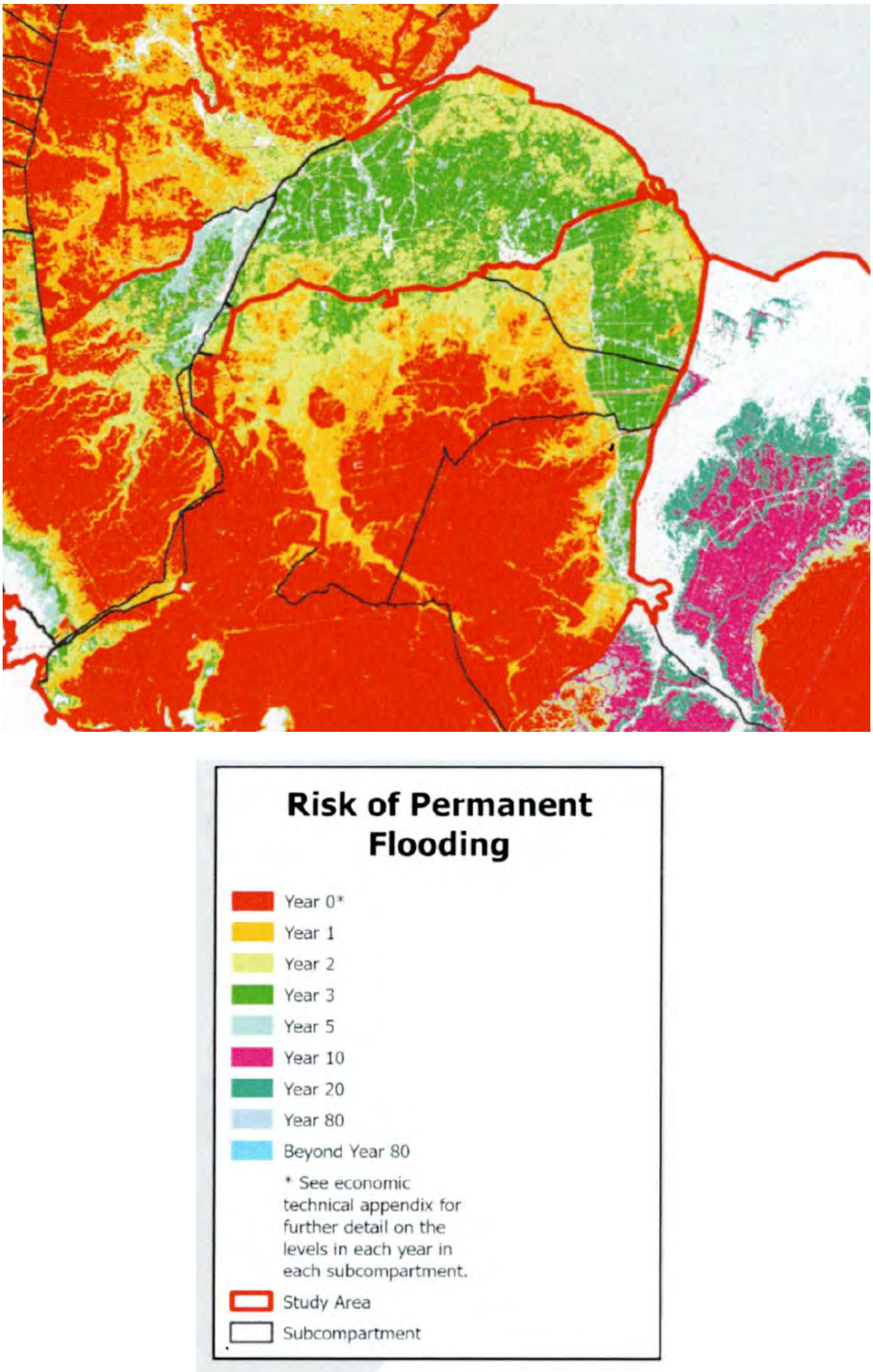
Further Information

You can find latest news about the Fens 2100+ Programme on the Environment Agency engagement webpage.

Operations Report – Appendix C

Extract of "Do Nothing" Flooding map from Fens 2100+ summary baseline report

This map represents the 'Do Nothing' Scenario, illustrating land at risk of permanent inundation if we stopped pumping and maintenance.



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.

Catchment Services Report

1. REPORTING PERIOD AND PURPOSE

This report covers the reporting period 24 January to 16 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 two items for the Board's consideration in accordance with the Board's Scheme of Delegation at sections 2.1 and 2.2.

2. OPEN LAND DRAINAGE CONSENT APPLICATIONS

There are currently 34 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):	5
Byelaw 3 (B3) – Discharge of Surface Water (SW):	7
Byelaw 4 (B4) / Section 23 (S23), LDA 1991 – Alteration of watercourse:	3
Byelaw 10 (B10)– Works within 9 m of a Board's maintained watercourse:	19
Total:	34

There are two applications requiring consideration by the Board in this report, listed below and detailed in section 2.1 and 2.2 of this report:

- 26_35138_C: Byelaw 10 application at Albert Street, Spalding
- 26_34923_C: Byelaw 10 application at Austendyke Road, Weston Hills

2.1. 26_35138_C: Byelaw 10 application at Albert Street, Spalding
W3W: villa.lasts.tells

An application has been received for the construction of four residential dwellings with associated gardens and parking spaces, following the demolition of a redundant commercial building, within 9 metres of the piped Board arterial and owned watercourse known as A05 Exeter Drain – North (DRN192P0506). The works proposed are shown in figure 1 below. No works are proposed to / within the Board's landholding.

The existing commercial building is approximately 3 metres from the edge of the piped watercourse. The proposed residential dwellings will increase the distance from the edge of the pipe to approximately 5 metres (the plan below indicates the distance from the nearest point of the building to the site boundary, 3.71m). The adjacent footpath between the development site and piped watercourse is approximately 1 metre wide.

The Area Manager has confirmed that the proposal would be a betterment in comparison to the alternative plans proposed by the applicant to change the use of the existing warehouse into a dwelling within the same building footprint.

Officers Recommendation: Officers recommend that the application is approved subject to the Board's standard conditions and specifications, including a Deed of Indemnity.

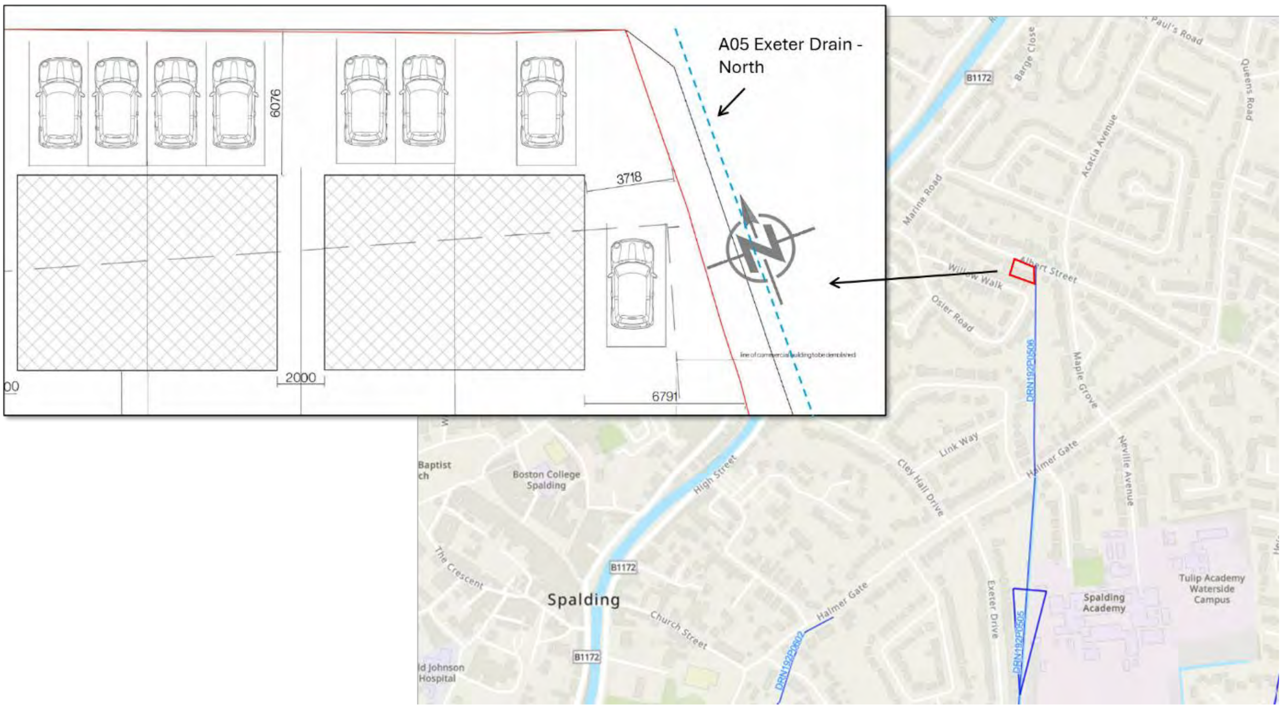


Figure 1: Location plan and site plan showing proposed residential dwellings 'Planning (Street Scene, Block and Location Plans) 25/67 4/PA/010A' (Tac Architects 11/11/2025).

2.2. **26_34923_C: Byelaw 10 application at Austendyke Road, Weston Hills**
W3W: inherit.occur.brochure

An application was received to install 10no 80mm diameter land tiles and associated headwalls that discharge into the Board owned arterial watercourse known as B35 Wheatmere Drain (DRN193P3504) as shown in figure 2.

Although the watercourse is owned by the Board (brink to brink only) officers consider that a legal agreement with the Board is not required further to Section 63 of the Land Drainage Act 1991.

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 conditions and specifications.

Figure 2: Extract of plan submitted by applicant (DJM-Q3801, 03/03/26)

3. DETERMINED LAND DRAINAGE CONSENT APPLICATIONS

During this reporting period, the following 18 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_23331_C	Byelaw 3 Surface Water	Mallard Road, Low Fulney	Discharge of surface water via overflow pipe (Amended Consent)	Granted 30/01/2026
25_33703_C	Byelaw 3 Treated Foul Water	Dowsdale Bank, Shepeau Stow	Discharge of treated foul water from 2 residential dwellings	Granted 28/01/2026
25_33704_C	Byelaw 3 Surface Water	Dowsdale Bank, Shepeau Stow	Discharge of surface water from an impermeable area of 317m^2	Granted 28/01/2026
25_33975_C	Byelaw 10	Delgate Bank, Weston Hills	Fenceline, hedging, demountable sheds and drainage apparatus within 9m of arterial watercourse	Granted 02/04/2026
26_34353_C	Byelaw 10	Swindlers Drove, Low Fulney	Electricity apparatus within 9m of an arterial watercourse	Granted 23/02/2026
26_34451_C	Byelaw 10	Jekils Bank, Holbeach St Johns	Discharge of surface water from an impermeable area of 700m^2	Granted 02/04/2026
26_34452_C	Byelaw 3 Surface Water	Jekils Bank, Holbeach St Johns	Drainage apparatus within 9m of an arterial watercourse	Granted 02/04/2026
26_34465_C 26_34509_C 26_34511_C 26_34512_C 26_34515_C 26_34516_C 26_34517_C 26_34520_C	Byelaw 10	Langary Gate Road, Fleet	AW Mains Renewal works within 9m of several arterial watercourses	Granted 23/03/2026
26_34560_C	Byelaw 10	Sluice Road, Holbeach Marsh, Spalding PE12 8BH	Electricity apparatus within 9m of an arterial watercourse	Granted 11/03/2026

Case. Ref.	Case File Sub-type	Location / Site Name	Description of Application or Proposal	Outcome
26_34715_C	Byelaw 10	Crossgate, Tydd St Mary	Fenceline within 9m of an arterial watercourse	Granted 02/04/2026
26_34957_C	Byelaw 3 Treated Foul Water	Stotons Gate, Holbeach	Discharge of treated foul water from 1 residential dwelling	Granted 19/03/2026

4. LOCAL PLANNING AUTHORITY (LPA) ENGAGEMENT

Officers have provided responses to 48 applications that are either in or could impact on the Board's Internal Drainage District. 3 of these applications are for major development and are summarised below;

Planning App. Ref.	Location / Site Name	Description
H22-0077-25	Broadgate, Weston Hills	Residential Development (24 Dwellings)
H23-0313-25	Peartree Hill Road, Whaplode	Commercial Development
H09-0721-25	Wignals Gate, Holbeach	Residential Development (57 Dwellings)

5. DEVELOPMENT CONTRIBUTIONS

There have been 2 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_33703_C (TFW)	29.01.2026	£368.00	11.02.2026
26_34957_C (TFW)	19.03.2026	£184.00	25.03.2026

6. NATIONAL INFRASTRUCTURE PROJECTS

Officers continue to engage with the following Nationally Significant Infrastructure Projects, most of which are at the pre-application stage of applying to the Planning Inspectorate for a Development Consent Order (DCO):

Project	Planning Status	Board Update
National Grid Eastern Green Link 3 & 4 (Electricity Transmission)	Pre-application	Very significant project for SHIDB: 155 watercourse crossings planned for underground cables and temporary haul road, including 50 over/under Board-maintained drains. Officers liaising closely with developer in relation to technical aspects (drainage, flood risk, watercourse crossing methodology / locations), legal aspects (consenting process), cost recovery (agreement in draft) and estates matters (land ownership, survey access, pending separate cost recovery agreement). DCO application expected August 2026.
Outer Dowsing Offshore Wind (Windfarm / Electricity Transmission)	Post-decision	Development Consent was awarded in February 2026. Protective provisions and cost recovery agreements in place. Development boundary affects small part of Internal Drainage District. Small number of land drainage consents required to enable construction.
Ossian Offshore Wind (Windfarm / Electricity Transmission)	Pre-application	Project's Lincolnshire works have been paused until further notice. Project engaging with regards to cost recovery for time spent to date. DCO application date is uncertain. If approved, project will require small number of land drainage consents within SHIDB.
National Grid Grimsby to Walpole (Electricity Transmission)	Pre-application	Another significant project for SHIDB: 64 temporary watercourse crossings for access road for installation of new 400kV power lines and two new substations at Weston Marsh. Officers liaising closely with developer in relation to technical aspects (drainage, flood risk, watercourse crossing methodology / locations), environmental mitigation, legal aspects (consenting process), cost recovery and estates matters (land ownership, survey access). DCO application expected June 2027.

Meridian Solar (Solar Farm / Electricity Transmission)	Pre-examination	Significant project for SHIDD: Solar panels, connecting cable infrastructure (overhead and underground), battery energy storage system and substation planned for SHIDD. Approx. 100 watercourse crossings will require Board consent. Officers liaising with developer in relation to estates matters (survey access over Board land, heads of terms for works affecting Board-owned drains), flood risk, drainage strategy and watercourse crossings. Protective provisions in development. Cost recovery in discussion. DCO application accepted by Planning Inspectorate in April 2026.
Weston Marsh to East Leicestershire (Electricity Transmission)	Pre-application	Small part of proposal within SHIDD; <1km overhead 400kV cables / pylons between Weston Marsh substation and River Welland. Cost recovery to be agreed and legal aspects to be considered as proposals are developed. DCO application expected Spring 2028.

7. OPERATIONS - ENVIRONMENTAL INPUT

The Environment Team have undertaken two drain audits during this period within the SHIDB 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 drains audited were the P46 Saracens Head (DRN206G4601) and P59 Whaplode & Moulton Marsh (DRN206G5902) which were both surveyed on 19th February 2026. An audit report was completed for these drains, including an overall maintenance score and any recommendations, and issued to the SHIDB Operations Manager.

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

Location / Works	Date(s):
Water vole surveys for bank reprofiling	03/02/2026
Holbeach New River piping water vole survey	19/02/2026
Water vole mitigation walkover check (Bulb Company)	26/02/2026
Water vole mitigation walkover check (Station Drain)	27/02/2026 11/03/2026

Location / Works	Date(s):
Water vole mitigation destructive search (Bulb Company)	06/03/2026
Water vole mitigation destructive search (Station Drain)	01/04/2026 09/04/2026

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

Description	Location / Works	Date:	Outcome:
WFD Assessment	Wisbech Road reprofiling	02/02/2026	Completed
WFD Assessment	Seagate Dyke reprofiling & tree work	02/02/2026	Completed
WFD Assessment	Bulb Company Dyke reprofiling	23/02/2026	Completed
WFD Assessment	Station Drain reprofiling	11/03/2026	Completed
WFD Assessment	Holbeach New River piping	02/02/2026	Completed

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 09 January 2026. The latest Edition 13 of the WRT newsletter produced for January 2026 provides some interesting information, updates on the project and its progress and can be found here.

8.2. SHIDB MINK PROJECT

No Mink were caught in the SHIDB catchment during this period. 18 traps continue to work in the SHIDB area, managed by the Board.

8.3. GRASS SNAKE NESTING PILES

In July 2025, IDB Officers met with a representative of Lundy's Farm to discuss the potential of constructing some grass snake nesting piles on site to support the species which had been previously sighted on the farm. It was agreed that the 3 locations visited were ideal sites to create grass snake nesting piles on i.e. there is enough room for the nesting piles to be constructed, the area provides minimal disturbance and or is located close to water.

On the 25th March 2026, IDB Officers constructed two grass snake piles at Lundy's farm for the 2026 summer breeding season. These will be monitored for signs of use in autumn 2026. The nesting piles are constructed from one third each of brush wood, grass cuttings, and horse manure, and are designed to provide a hospitable place for female grass snakes to lay their eggs. Once checked, the nesting piles will be rebuilt by the Environment Team and Operations Team for the next season. An update on signs of use will be shared at the SHIDB Conservation Committee meeting in 2027.

Figure 3: Construction of the Grass snake nesting piles at Lundy's Farm on the 25th March 2026

8.4. BIODIVERSITY ACTION PLAN (BAP) REVIEW

A review of the current SHIDB Biodiversity Action Plan document is required to be undertaken this year and presented to the Board's Conservation Committee in July for approval. The updated document will outline action to be undertaken between 2027 and 2031.

The SHIDB have implemented the current BAP successfully over the last 5 years and achieved many actions. The review will assess any outstanding actions to ensure their feasibility, whilst highlighting and considering any new species or habitats within the district for inclusion within the document.

9. UPDATE ON THE WILD RELEASE OF BEAVER

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

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

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

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

CATHRYN BRADY
HEAD OF CATCHMENT SERVICES
APRIL 2026

SOUTH HOLLAND 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
AD0101	ADC (East Anglia) Ltd	Culvert Jetting Services	2,175.00
AL0003	Alarmline Security Ltd	Maintenance Agreement/Repairs	672.00
AP0001	Apex Access Group	Capital Works	7,101.55
AR0001	Arc Training Ltd	Training	234.00
AR0141	Arco Ltd	PPE/Small Tools/Consumables	2,517.52
AU0002	Autec	Training Course	1,475.64
AW0001	AW Safety	Training Course	588.00
AX0001	AxFlow	Peartree Pump Refurb	12,340.24
AY0101	Mr B Ayres	Building Supplies	93.60
BA0003	Bargain Priced Sheds	Capital Works	1,155.00
BL0002	Black Sluice IDB	Capital Works	3,950.00
BL0266	Blueline Trailers	Trailer Parts	144.60
BO0003	Bosmans Water Management	Capital Works	188,453.52
BO0205	BOC Ltd	Oxygen/Acetylene	1,000.66
BR0001	Branch Bros	Building Supplies	85.00
BR0200	Breedon Trading Ltd	Aggregates	3,475.20
BR0201	British Gas Electricity	PS Electricity	15,948.30
BR0203	Breheny Civil Engineering	Capital Works	241,564.68
BR0204	Stantec UK Limited	Capital Works	77,521.80
BR0211	BT Payment Services Ltd	Telephone Bill	7,654.01
BU0205	B A Bush & Son Ltd	Tyres/Repairs	3,124.14
CA0302	Fred Campling & Sons	Excavator Transport	4,080.00
CH0301	Chisletts (Spalding) Ltd	Plant Hire/Parts	1,574.73
CH0303	Chandlers (Farm Equipment) Ltd	PPE/Service/Small Tools	3,614.97
CI0001	Citrus Training Limited	Staff Training	942.00
CL0002	Clarkes of Walsham Ltd	Materials	5,089.98
CO0002	T Collin	Vermin Control	1,950.26
CO0301	Coles Quality Drycleaners	Dry Cleaning	140.00
CW0001	C-Way Driver Training	Training	180.00
DO0402	Ernest Doe & Sons Ltd	Parts/Repairs	7,118.62
DR0001	Drone Support Services	Survey	294.00
DR0403	Drayton Welding & Tool	Welding Equipment	120.41
DV0001	DVLA	Vehicle Tax	1,206.00
EA0003	East Coast Access Professional	Tree Works	7,560.00
EA0502	East Anglian Galvanizing Ltd	Parts	1,593.84
EDF001	EDF Energy Customers Ltd - PS01	PS Electricity	15,371.12
EDF002	EDF Energy Customers Ltd - PS02	PS Electricity	9,293.82
EDF004	EDF Energy Customers Ltd - PS04	PS Electricity	14,331.99
EDF005	EDF Energy Customers Ltd - PS05	PS Electricity	5,611.05
EDF006	EDF Energy Customers Ltd - PS06	PS Electricity	25,451.60
EDF007	EDF Energy Customers Ltd - PS07	PS Electricity	7,597.75
EDF009	EDF Energy Customers Ltd - PS09	PS Electricity	20,850.87

SOUTH HOLLAND 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
EDF011	EDF Energy Customers Ltd - PS11	PS Electricity	324.24
EDF012	EDF Energy Customers Ltd - PS12	PS Electricity	269.03
EDF014	EDF Energy Customers Ltd - PS14	PS Electricity	1,159.06
EDF015	EDF Energy Customers Ltd - PS15	PS Electricity	1,829.58
EDF016	EDF Energy Customers Ltd - PS16	PS Electricity	35,375.95
EDF017	EDF Energy Customers Ltd - PS17	PS Electricity	72.61
EDF018	EDF Energy Customers Ltd - O&W	PS Electricity	5,280.90
EDF019	EDF Energy Customers Ltd - TS08	PS Electricity	571.41
EE0001	EE	Sims	921.60
EN0519	Energas Ltd	Gas Cylinder Rental	35.67
EP0529	EPH Supplies (Wholesale) Ltd	Electrical Components	916.71
EU0001	EU Ltd	Parts	143.14
FL0001	Fluid Power Design Solutions Ltd	Training	2,466.00
FR0001	Frazer	Materials	45,391.21
GL0001	GlenFarrow	Parts	6.91
GM0101	GMB National Administration Unit	Union Subscriptions	303.60
GSS001	GSS Direct Ltd	Grass Seed	615.72
GT0001	GT Agricultural Engineering Ltd	Parts/Service	14,040.00
HA0003	Harbour Shipping	Tranche VAT reclaimed	36,387.33
HA0826	Hargrave Agriculture Ltd	Assorted Components/PPE	1,604.82
HI0802	R J H Supplies Ltd	Assorted Components/PPE	625.99
HO0810	Hortech Cleaning LLP	Parts	351.79
HS0002	HS Ecology	Botanical Surveys	1,122.96
IL0001	Iliffe Media Publishing Ltd	Public Notice	697.22
IN0901	Inland Revenue	PAYE/N.I	43,027.65
JK1001	JKH Drainage Units Ltd	Dyketectors	2,700.78
KJ0001	KJ Ecology Ltd	Tree Survey	1,770.00
KW0001	K & W Mechanical Services Ltd	Parts	340.80
LE1201	Lee Dickens	Capital Works	22,450.80
LE1202	A C Leigh	Various Materials	1,788.37
LI0001	Listers Toyota Boston	MOT/Services	2,355.00
LI0009	Liz Kelleher	Commisioned Oil Painting	480.00
MA1309	Mastenbroek Ltd	Parts	4,500.00
ME0003	Mervyn Lambert	Plant HIre	1,434.00
MI0001	Millbeck Communications	Comms for Solar Panels	45.60
MI0002	Miles Water	Holbeach Bank PS Refurb	89,463.52
NI0001	Nigel Plumb Windows	Door	1,750.00
NO0004	North West Anglia NHS Foundation	Spirometry Test x2	147.60
O20001	O2 UK Limited	Mobile Phones	742.94
PA1604	Paktronic Engineering Co Ltd	Capital Works	2,014.80
PE0001	Perfect Circle JV Ltd	Capital Works	86,348.96
PE1631	Pearson Hydraulics Ltd	Hydraulic Parts	1,017.80

SOUTH HOLLAND 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
PR1668	Prudential Local Government AVC	AVC	300.38
QU0001	Quantum Controls	Annual Maintenance Contract/ PM	7,106.93
RE0002	Regency Power Generation Limited	Generator Service	948.00
RI0001	Rix Petroleum (Spalding) Ltd	Fuel	22,244.98
SC0003	Scott Trailers Ltd	Parts	18.82
SC0004	Schofield Sweeney	Legal Advice	8,604.00
SC0005	SC Electrical Contracting Ltd	Alarm Installation	1,127.98
SH1901	SHOC Consultancy Ltd	Training	660.00
SM1930	Smiths Electrical Ltd	PS Standby/Call Out	3,744.00
SO0001	Hoben International Ltd T/A	Soluform/Pins	14,212.80
SO0002	South Lincs Security	Security Hire	1,459.20
SO1940	South Lincs Plant Hire & Sales Ltd	Plant Hire	3,660.00
SR0001	S.R.P. Hire Solutions Ltd	Welfare Unit Hire	504.85
ST0002	Stark Connect	Metering Service Charge	3,200.40
SU0002	Survey Express Services	Gas Monitor Calibration	92.40
TA0005	Taylor Planning & Building	Drawings	1,750.00
TB2001	TBC Ltd	Engineering Supplies	490.09
TH1001	P J Thory Ltd	Aggregates	51,570.66
TM2001	TMC Lifting & Engineering Supplies	Parts	383.11
TO2030	Town & County Engineering	Parts/PPE	362.85
TR0001	Trimbio Ltd	Defibrilator Service	125.94
TR2003	The Training Association (WEST)	Training	6,522.00
VE0101	Veolia ES (UK) plc	Rubbish Collection	898.63
VO2201	SMT GB Ltd	Services/Parts	1,947.18
WA2302	Walton Loo Hire	Loo Hire	2,112.00
WA2304	Watson Fuels (UK) Ltd	Fuel	768.00
WA2345	Water Management Alliance	Staff Recharges/Onebill	80,943.04
WE2330	West End Garage	Fuel	77.40
WI0002	Witham Group	Oil	1,649.86
WI2306	T Wilkinson	Vermin Control	3,112.80
WO2310	D W Woods Landscaping Ltd	Vegetation Clearance/Recharge	38,834.96
WO2311	A Woods	Parts/Services/Repairs	153.13
WY0001	West Yorkshire Pension Fund	Superannuation/Pension Deficit	130,298.65
YO0001	York Survey Supply	Materials	1,232.62

Please note that the amounts shown above include Vat £ 1,509,257.20

Water Management Alliance

Assurance Review of Annual Governance and Accountability Return

April 2026

Final

Executive Summary

OVERALL ASSESSMENT		SUBSTANTIAL ASSURANCE	ACTION POINTS	HIGH RISK	MEDIUM RISK	LOW RISK	OPERATIONAL
				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)

South Holland Drainage Board

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

Notes	Income and Expenditure	Y-T-D BUDGET £	Y-T-D ACTUAL £	Y-T-D VARIANCE £	ANNUAL BUDGET £	PROJECTED OUT-TURN £	PROJECTED VARIANCE £
	Income						
	Occupiers Drainage Rates	1,520,947	1,520,947	0	1,520,947	1,520,947	0
1.	Special Levies Issued by the Board	1,853,340	1,853,340	0	1,853,340	1,853,340	0
	Grants Applied	2,889,523	2,309,244	-580,279	2,889,523	2,309,244	-580,279
	Tranche Funding Income Applied	0	1,633,495	1,633,495	0	1,633,495	1,633,495
	Rental Income	1,223	1,444	221	1,223	1,444	221
	Income from Rechargeable Works	1,000	281,992	280,992	1,000	281,992	280,992
	Investment Interest	140,000	245,775	105,775	140,000	245,775	105,775
	Development Contributions	0	206,183	206,183	0	206,183	206,183
2i.	Other Income	285,659	337,301	51,642	285,659	337,301	51,642
	Total Income	**£6,691,692**	**£8,389,721**	**£1,698,029**	**£6,691,692**	**£8,389,721**	**£1,698,029**
	Less Expenditure						
4.	Capital Works	3,364,523	2,434,318	930,205	3,364,523	2,434,318	930,205
	Tranche Funding Expenditure	0	1,635,370	-1,635,370	0	1,635,370	-1,635,370
	Environment Agency Precept	150,210	145,835	4,375	150,210	145,835	4,375
5.	Maintenance Works	2,581,661	2,508,432	73,228	2,581,661	2,508,432	73,228
6.	Administration Charges	627,545	640,885	-13,340	627,545	640,885	-13,340
	Cost of Rechargeable Works	0	254,179	-254,179	0	254,179	-254,179
3.	Net Deficit/(Surplus) on Operating Accounts	0	-76,589	76,589	0	-76,589	76,589
	Total Expenditure	**£6,723,939**	**£7,542,431**	**-£818,492**	**£6,723,939**	**£7,542,431**	**-£818,492**
	Profit/(Loss) on Disposal of Fixed Assets	£0	£2,869	£2,869	£0	£2,869	£2,869
7.	**Net Surplus/(Deficit)**	**-£32,247**	**£850,160**	**£882,406**	**-£32,247**	**£850,160**	**£882,406**

From: **01 April 2025** **Period To:** **12**

To: **31 March 2026** **Year Ended:** **31 March 2026**

Notes	Balance Sheet as at 31-3-2026	Opening Balance £	Movement This Year £	Closing Balance £
8.	**Fixed Assets**			
	Land and Buildings	489,014	-12,904	476,109
	Plant and Equipment	1,027,324	-170,268	857,056
	Office and RT Equipment	0	0	0
	Pumping Stations	0	0	0
		1,516,338	**-183,172**	**1,333,166**
	Current Assets			
9.	Bank Account	255,699	101,357	357,055
	Stock	12,658	602	13,261
10.	Trade Debtors	42,729	-38,885	3,844
11.	Work in Progress	0	0	0
	Staff Health Insurance	0	0	0
12.	Term Deposits	4,750,000	1,500,000	6,250,000
13.	Drainage Rates and Special Levies Due	9,483	-6,845	2,638
	Prepayments	0	0	0
	Prepayments/(Due) to WMA	-69,256	190,135	120,879
	Accrued Interest	0	0	0
	VAT Due	143,718	243,827	387,545
14.	Grants Due	0	225,349	225,349
		5,145,031	**2,215,541**	**7,360,572**
	Less Current Liabilities			
	Trade Creditors	279,917	1,005,154	1,285,071
	Accruals	341,527	410,092	751,618
	Payroll Controls	0	0	0
	Payments Received in Advance	2,872	12,557	15,429
		624,316	**1,427,802**	**2,052,118**
	Net Current Assets	**4,520,716**	**787,738**	**5,308,454**
	Less Long Term Liabilities			
22.	Pension Liability	3,031,000	332,000	3,363,000
	Net Assets	**£3,006,054**	**£272,566**	**£3,278,620**
	Reserves			
	Earmarked			
15.	General Reserve	1,095,898	30,273	1,126,171
16.	Development Reserve	993,483	206,183	1,199,666
17.	Plant Reserve	1,742,911	0	1,742,911
18.	Capital Works Reserve	931,232	613,704	1,544,936
20.	Grants Reserve	858,817	-518,726	340,091
	Grant Reserve Tranche 1 + 2	0	273,132	273,132
		5,622,341	**604,566**	**6,226,907**
	Non-Distributable			
19.	Revaluation Reserve	414,713	0	414,713
21.	Pension Reserve	-3,031,000	-332,000	-3,363,000
		-2,616,287	**-332,000**	**-2,948,287**
	Total Reserves	**£3,006,054**	**£272,566**	**£3,278,620**

S JEFFREY BSc (Hons) FCCA CPFA
CHIEF FINANCIAL OFFICER

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

Note	**Notes to the Accounts**

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

	Y-T-D Budget	Y-T-D Actual
South Holland District Council	1,852,050	1,852,050
Boston Borough Council	1,290	1,290
	1,853,340	**1,853,340**

2i. Other Income is made up as follows:

	Y-T-D Budget	Y-T-D Actual
Shared Income from WMA	285,659	329,129
Sundry Income	0	3,822
Summons Costs	0	4,350
	285,659	**337,301**

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	-17,077
Mobile Plant Operations Account	0	-59,512
	0	**-76,589**

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

4. The gross cost of each capital scheme is approved by the Board annually and detailed on the schedule of capital works as managed by the Area Manager, which can be made available to members on request. The Grants Due/(Unapplied) also correspond with the figures shown on the Balance Sheet. The Plant and Development Committee scrutinise this Report every year.

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

	Y-T-D Budget	Y-T-D Actual
Labour Charges	699,430	769,238
Plant Charges	468,570	471,896
Out-sourced Work	173,200	190,004
Materials	193,500	139,120
Electricity	350,000	303,272
Telemetry	30,100	28,363
Insurance	56,100	51,415
Contigency	25,527	0
Compensation	161,000	145,656
Direct Works	**2,157,427**	**2,098,962**
Technical Support Staff Costs	362,508	352,458
Other Technical Support Costs	48,226	43,512
Biodiversity Action Plan Costs	13,500	13,500
Maintenance Works	**2,581,661**	**2,508,432**

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

Note **Notes to the Accounts**

6(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	189,309	206,154
Depreciation - Marsh Reeves Refurbishment	12,904	12,904
Drainage Rates AV (Increases)/Decreases	12,000	1,508
Sundry Expenses	0	447
Pension Deficit Recovery Payments	263,000	263,000
Sundry Debtors Written Off	0	0
Settlement Discount Taken	18,000	18,277
	627,545	**640,885**

6(ii). **Consortium Charges**

	Y-T-D Budget	Y-T-D Actual
Expenses		
Technical Support Staff (note 5)	362,508	352,458
Other Technical Support (note 5)	48,226	43,512
Administration Staff Costs (note 6i)	132,331	138,594
Other Administration Costs (Note 6i)	189,309	206,154
Less: Shared Income from the WMA (note 2i)	-285,659	-329,129
Net Consortium Charge	**446,714**	**411,589**

7. At the time of preparing the Estimates for 2025/26, the Board planned to finance the estimated net deficit as follows:

	Budget
Transfer from the Capital Works Reserve	0
Transfer from the Development Reserve	0
Transfer from the Plant Reserve	0
Transfer from the Partnership Working Reserve	0
Reducing/(Inc.) the Balance of the General Reserve	-32,247
(=) Original Estimated Net Deficit	**-32,247**
(-) FDGiA Subsequently Awarded by EA	
(=) Estimated Net Deficit	**-32,247**

8. **TANGIBLE FIXED ASSETS**

	Pumping Stations	Land and Buildings	Plant and Equipment	Total
Cost				
Opening Balance as at 1-4-2025	156,750	931,257	2,449,477	3,537,484
(+) Additions	0	0	58,750	58,750
(-) Disposals	0	0	-44,866	-44,866
Closing Balance as at 31-3-2026	**156,750**	**931,257**	**2,463,361**	**3,551,368**
Depreciation				
Opening Balance as at 1-4-2025	156,750	442,243	1,422,153	2,021,146
(+) Depreciation Charge for Year	0	12,904	227,867	240,772
(-) Accumulated Depreciation Written Out on Disposal	0	0	-43,715	-43,715
Closing Balance as at 31-3-2026	**156,750**	**455,147**	**1,606,305**	**2,218,202**
Net Book Value at 1-4-2025	**0**	**489,014**	**1,027,324**	**1,516,338**
Net Book Value at 31-3-2026	**0**	**476,109**	**857,056**	**1,333,166**

Full details of all movements during this year are recorded in the Board's Fixed Asset Register, which is available on request.

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

Note **Notes to the Accounts**

9. Additional sums are now being invested on the short term money market to maximise the return on the working balances, in accordance with the Board's Investment Policy. The Bank Current Account is reconciled as follows:

	2024/25	2025/26
Opening Balance as at 1-4-2025	3,346	255,699
Receipts	8,847,336	11,807,219
Payments	-8,594,983	-11,705,862
Closing Balance as at 31-3-2026	**255,699**	**357,055**
Balance on Statement as at 31-3-2026	255,628	355,865
Less: Unpresented Payments	0	0
Add: Unpresented Receipts	71	1,191
Closing Balance as at 31-3-2026	**255,699**	**357,055**

10. The Aged Debtor profile is currently as follows:

Debt period	**Amount**	**Number of Debtors**
<=30 days	3,392	10
>30 days and <=60 days	414	2
>60 days and <=90 days	0	0
>90 days	38	1
	3,844	**13**

>90 days	**Amount**	**Inv. Date**	**Originator**
Mrs L J Bojang	40	24/10/2024	K. Vines
	40		

11. Work in Progress (WIP) is currently made up of the following jobs:

Customer	**Amount**
	0

12. Term Deposits are currently as follows:

Financial Institution	**Capital**	**Investment Date**	**Maturity Date**	**Interest Rate**
National Counties Building Society	500,000	27/11/2025	14/04/2026	3.83%
Melton Mowbray Building Society	250,000	14/01/2026	14/04/2026	3.80%
National Counties Building Society	500,000	14/01/2026	14/05/2026	3.76%
Progressive Building Society	250,000	30/03/2026	14/05/2026	3.75%
Newbury Building Society	500,000	12/02/2026	12/06/2026	3.75%
Newbury Building Society	500,000	13/03/2026	30/07/2026	3.60%
Newcastle Building Society	250,000	18/12/2025	14/09/2026	4.00%
Furness Building Society	500,000	26/02/2026	14/10/2026	3.85%
Vernon Building Society	500,000	18/12/2025	17/12/2026	3.72%
Melton Mowbray Building Society	500,000	14/01/2026	13/01/2027	3.75%
Progressive Building Society	500,000	14/01/2026	13/01/2027	3.90%
Furness Building Society	500,000	12/02/2026	12/02/2027	3.90%
West Bromwich Building Society	500,000	30/03/2026	30/03/2027	4.10%
Nottingham Building Society	500,000	30/03/2026	30/03/2027	4.10%
	6,250,000			

13. Special Levies are paid by Constituent Councils in two halves due on 1 May and 1 November every year. There are currently 51 Ratepayers that have not paid their Drainage Rates for 2025/26, as compared to 65 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	-3,097	9,483
Drainage Rates for the Year	1,437,660	1,521,236
Special Levies for the Year	1,747,295	1,853,672
New Assessments	2,777	3,796
Value Decreases	-23,904	-31,717
Value Increases	21,139	28,093
Payments Received	-3,042,763	-3,239,659
Settlement Discount	-17,154	-18,278
Returned/(Represented) Amounts	24,781	6,142
Paid Refund	65	4,522
Summons Collection Costs	1,875	4,350
Irrecoverables and Write Offs	-481	-2,445
Sundry Adjustments	9	144
Compensation	-138,719	-136,702
Arrears c/fwd	**9,483**	**2,638**

South Holland Drainage Board

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

Note **Notes to the Accounts**

14. Grants Due on the following schemes

	2024/25	2025/26
SCH91 - Exeter Drain North Pipeline & Open Channel Refurb WORKS	0	135,522
SCH104 - AT2B-007 Wheatmere Culvert Replacement		89,827
	0	**225,349**

15. Movements on the General Reserve are made up as follows:

	2024/25	2025/26
Opening Balance as at 1-4-2025	774,877	1,095,898
Net Surplus/(Deficit) for the Year	717,292	850,160
Net Transfer (to)/from Capital Works Reserve	-232,375	-613,704
Net Contributions Transferred (to)/from Development Reserve	-46,620	-206,183
Transfer Balance(to)/from Plant Reserve	-117,276	0
Closing Balance as at 31-3-2026	**1,095,898**	**1,126,171**

16. Movements on the Development Reserve are made up as follows:

	2024/25	2025/26
Opening Balance as at 1-4-2025	946,863	993,483
Net Contributions Transferred from General Reserve	46,620	206,183
Closing Balance as at 31-3-2026	**993,483**	**1,199,666**

17. Movements on the Plant Reserve are made up as follows:

	2024/25	2025/26
Opening Balance as at 1-4-2025	1,625,635	1,742,911
Net Contributions Transferred from General Reserve	117,276	0
Closing Balance as at 31-3-2026	**1,742,911**	**1,742,911**

18. The Capital Works Reserve is currently made up as follows:

		2024/25	Tfr from/(to) Gen. Reserve	2025/26
N/A	Unallocated, available for partnership working	200,000	0	200,000
SCH18	Telemetry	51,557	20,000	71,557
ASSORT.	Catchment Modelling + Minor Capital Works	128,300	10,000	138,300
SCH68	Dawsmere Pumping Station Refurbishment (incl Weedscreen)	911	-911	0
SCH80	Holbeach Drainage Study	30,916	0	30,916
SCH83	South Holland Main Drain Study	90,548	0	90,548
SCH87	Moulton Chapel Drainage Improvements	69,000	-69,000	0
SCH91	Exeter Drain North Matmore Gate Pipeline Refurbishment	120,000	597,955	717,955
SCH100	Roman Bank Piping	65,000	-65,000	0
SCH101	Claylake Culvert Repairs	55,000	-55,000	0
	Bridge/Culverts	0	175,660	175,660
	Low Fulney Drainage Works	50,000	0	50,000
	Allenbys Chase Drainage Scheme	70,000	0	70,000
		931,232	**613,704**	**1,544,936**

19. Movements on the Revaluation Reserve are made up as follows:

	2025/26
Opening Balance as at 1-4-2025	414,713
Less:	
Pumping Station Depreciation	0
Closing Balance as at 31-3-2026	**414,713**

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

Note **Notes to the Accounts**

20. Movements on the Capital Works Grants Reserve are made up as follows:

	2025/26
Opening Balance as at 1-4-2025	858,817
Add: Grant Received	1,654,996
Less: Grant Applied	-2,309,244
	204,569
Add: Grant Due	135,522
Closing Balance as at 31-3-2026	**340,091**

		2024/25	2025/26
SCH69	Lords Pumping Station Refurbishment	16,463	16,383
SCH78	Lutton Leam Outfall Sluice Refurbishment Study	1,650	1,650
SCH80	Holbeach Drainage Study	41,297	41,297
SCH83	South Holland Main Drain Study	52,143	54,201
SCH84	Wragg Marsh Culvert Repair	8,279	8,279
SCH89	Lutton Leam Outfall Sluice Refurbishment Works	461,098	168,281
SCH91	Exeter Drain North Matmore Gate Pipeline Refurbishment	253,727	-135,522
SCH95	Holbeach Bank PS Study/Refurb	24,159	0
SCH107	South Holland Main Drain Works	0	50,000
		858,817	**204,569**

Grant Due:	
SCH91 Exeter Drain North Matmore Gate Pipeline Refurbishment	135,522
Closing Balance as at 31-3-2026	**340,091**

21. **Pension Liability**

(i) The Pension Liability is calculated by the Local Government Pension Scheme (LGPS) Fund Actuary at the end of every financial year. It is a notional liability that is shown as a Long Term Liability on the Balance Sheet. This figure is meant to show the extent of the Board's 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 pension liability/(asset) is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 11 February 2025.

22. **Related Party Transactions**

(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 31/03/26

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

(iii) The Board is a member of the Water Management Alliance Consortium, who provide administrative services to the Board. The Board has 2 representatives and a substitute member, who serve on the Consortium Management Committee, this includes the Chairman of the Board. The Chairman received £3,500.00 Chairman's Allowance for the period of 01.04.25 to 31.03.26.

Recommended Actions:

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

S JEFFREY BSc (Hons) FCCA CPFA
CHIEF FINANCIAL OFFICER

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

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2026	ACTUAL 2024/25 £	ACTUAL 2025/26 £
1	**Balances brought forward**		
	General Reserve	774,877	1,095,898
	Development Reserve	946,863	993,483
	Capital Works Reserve	698,857	931,232
	Grants Reserve	203,927	858,817
	Plant Renewals Reserve	1,625,635	1,742,911
	Revaluation Reserve	414,713	414,713
	Pension Reserve	-3,554,000	-3,031,000
	As per Statement of Accounts	**1,110,872**	**3,006,054**
	(-) Fixed Assets and Long Term Liabilities		
	Pension Liability	-3,554,000	-3,031,000
	Net Book Value of Tangible Fixed Assets	1,396,254	1,516,338
		-2,157,746	**-1,514,662**
	(=) Adjusted Balances brought forward (Net Current Assets)	**3,268,617**	**4,520,716**
2	**(+) Rates and Special Levies**		
	Drainage Rates	1,447,604	1,520,947
	Special Levies issued by the Board	1,747,295	1,853,340
	As per Statement of Accounts	**3,194,899**	**3,374,287**
3	**(+) All Other Income**		
	Grants Applied	961,037	2,309,244
	Grants Applied Tranche Funding	959,583	1,633,495
	Grant Due	-74,072	225,349
	Rental Income	1,373	1,444
	Income from Rechargeable Works	189,374	281,992
	Investment Interest	231,519	245,775
	Development Contributions	46,620	206,183
	Other Income	303,402	337,301
	Profit/(Loss) on disposal of Fixed Assets	24,798	2,869
	As per Statement of Accounts	**2,643,634**	**5,243,653**
	(+) Income from Sale of Fixed Assets (above profit/(loss)		
	Capital Cost of disposals	279,715	44,866
	Accumulated depreciation written out	-213,013	-43,715
		66,702	**1,151**
	(+) Grants Applied to Grants Received Conversion		
	(-) Grants Applied	-961,037	-2,309,244
	(-) Grants Applied Tranche Funding	-959,583	-1,633,495
	(+) Grants Received	1,690,000	1,654,996
	(+) Grants Received Tranche Funding	959,583	1,816,800
		728,963	**-470,943**
	(=) Adjusted Other Income	**3,439,299**	**4,773,860**
4	**(-) Staff Costs**		
	Labour Operations Account	608,808	676,798
	Technical Support Staff Costs	359,738	352,458
	Administration Staff Costs	117,711	138,594
		1,086,257	**1,167,850**

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

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2026	ACTUAL 2024/25 £	ACTUAL 2025/26 £
5	**(-) Loan Interest/Capital Repayments**		
	Loan Interest	0	0
	Capital Repayments	0	0
	As per Statement of Accounts	**0**	**0**
6	**(-) All Other Expenditure**		
	Capital Works	1,110,904	2,434,318
	Tranche Funded Expenditure	789,785	1,635,370
	Environment Agency Precept	145,835	145,835
	Maintenance Works	2,454,574	2,508,432
	Administration Charges	602,044	640,885
	Cost of Rechargeable Works	184,624	254,179
	Development Contributions Costs	0	0
	Net Deficit/(Surplus) on Operating Accounts	-92,452	-76,589
	Depreciation/(Revaluation) of Pumping Stations	0	0
	As per Statement of Accounts	**5,195,314**	**7,542,431**
	(-) Depreciation Charged		
	Mobile Plant and Equipment	244,596	227,867
	Buildings	12,904	12,904
	Pumping Stations	0	0
		257,501	**240,772**
	(-) Staff Costs now reported in Box 4	**1,086,257**	**1,167,850**
	(+) Capitalised Additions		
	Office and Workshop Refurbishment	60,000	0
	Mobile Plant and Equipment	384,286	58,750
		444,286	**58,750**
	(=) Adjusted Other Expenditure	**4,295,842**	**6,192,559**
7	**(=) Balances carried forward**		
	General Reserve	1,095,898	1,126,171
	Development Reserve	993,483	1,199,666
	Capital Works Reserve	931,232	1,544,936
	Grants Reserve	858,817	340,091
	Grant Reserve Tranche Funding	0	273,132
	Plant Reserve	1,742,911	1,742,911
	Revaluation Reserve	414,713	414,713
	Pension Reserve	-3,031,000	-3,363,000
	As per Statement of Accounts	**3,006,054**	**3,278,620**
	(-) Fixed Assets and Long Term Liabilities		
	Pension Liability	-3,031,000	-3,363,000
	Net Book Value of Tangible Fixed Assets	1,516,338	1,333,166
		-1,514,662	**-2,029,834**
	(=) Adjusted Balances carried forward (Net Current Assets)	**4,520,716**	**5,308,454**

South Holland Drainage Board

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

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2026	ACTUAL 2024/25 £	ACTUAL 2025/26 £
8	**Total Cash and Short Term Investments**		
	Bank Current Account	255,699	357,055
	Short term Investments	4,750,000	6,250,000
	As per Statement of Accounts	**5,005,699**	**6,607,055**
9	**Total Fixed Assets and Long Term Assets**		
	Land and Buildings (valued at Purchase Cost)	931,257	931,257
	Office and RT Equipment (valued at Purchase Cost)	0	0
	Plant and Equipment (valued at Purchase Cost)	2,449,477	2,463,361
	Pumping Stations (Revalued)	156,750	156,750
	Shared Consortium Assets (NRV)	0	0
	As per Fixed Asset Register	**3,537,484**	**3,551,368**
10	**Total Borrowings**		
	Loans Due (<= 1 Year)	0	0
	Loans Due (> 1 Year)	0	0
	As per Statement of Accounts	**0**	**0**

7, 8	RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2024/25 £	ACTUAL 2025/26 £
7	**Balances carried forward (adjusted)**	**4,520,716**	**5,308,454**
	(-) Deduct: Debtors and Prepayments		
	Stock	12,658	13,261
	Debtors Control Account	42,729	3,844
	Work in Progress	0	0
	Ratepayers Due	9,483	2,638
	Staff Health Insurance	0	0
	Prepayments/(Accruals) WMA	-69,256	120,879
	Grant Due	0	225,349
	VAT Due from HMRC	143,718	387,545
		139,333	**753,517**
	(+) Add: Creditors and Payments Received in Advance (<= 1 Year)		
	Creditors Control Account	279,917	1,285,071
	Payroll Liabilities incl Staff Health Insurance	0	0
	Accruals	341,527	751,618
	Rates/Special Levies Paid in Advance	2,872	15,429
		624,316	**2,052,118**
	(=) Box 8	**5,005,699**	**6,607,055**
8	**(=) Total Cash and Short Term Investments**		
	Bank Current Account	255,699	357,055
	Short term Investments	4,750,000	6,250,000
		5,005,699	**6,607,055**

S JEFFREY BSc (Hons) FCCA
CHIEF FINANCIAL OFFICER

05/05/2026

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

SOUTH HOLLAND 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.			✓

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

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken: 16/3/26 - 20/3/26

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

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

Date: 22/4/2026

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

SOUTH HOLLAND IDB

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	*Agreed* 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:

05/05/2026

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

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Section 2 – Accounting Statements 2025/26 for

SOUTH HOLLAND IDB

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures **must** agree to underlying financial records.*
1. Balances brought forward	3,268,617	4,520,716	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value **must** agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	3,194,899	3,374,287	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	3,439,299	4,773,860	*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	1,086,257	1,167,850	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	4,295,842	6,192,559	*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	4,520,716	5,308,454	*Total balances and reserves at the end of the year. **must** equal (1+2+3) - (4+5+6).*
8. Total value of cash and short term investments	5,005,699	6,607,055	*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	3,537,484	3,551,368	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

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

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

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

Date 28/04/2026

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

05/05/2026

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 SOUTH HOLLAND 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

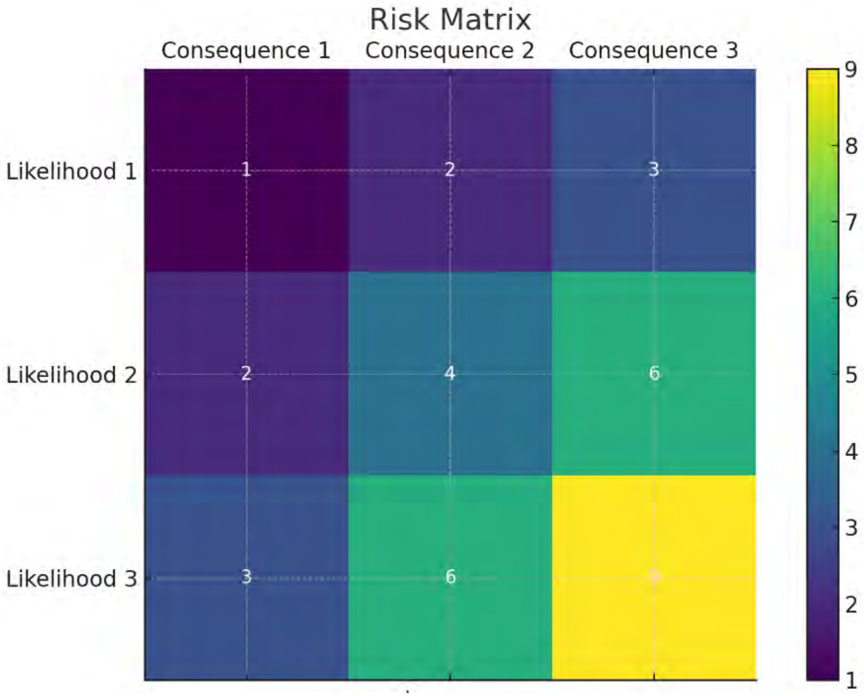
We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YYYY



Risk Register analyses the likelihood and consequences to determine the risk level.

Risks of 1-3 are considered tolerable, with active monitoring of the situation and some actions being required.

Risks of 4-6 are considered those we need to ‘Treat’, that is to take more proactive actions to minimize and control the risk.

Risks of 9 are considered too high and should be ‘Transferred’ that is passed to another, or stopped.

Objectives	Risk Identified	Impact	Risk Likelihood	Risk Consequence	Risk score	Action	Details of how risk will be managed	Review Date	Officer
	(1b) EA is no longer willing or able to carry out work on sea defences that protects the Internal Drainage District, or the works are undertaken to a reduced specification.	Potential for overtopping into the IDD during severe weather events.	2	3	6	Transfer	A request has been made to the local EA Asset Performance Team to share details on the monitoring of the former lines of reclamation. We received an update from the EA at the end of August 2022 – the former lines of reclamation are currently surveyed every 2 years and the majority have been found to be in a poor state. The EA do not intend to improve their condition, only prevent will-full/further degradation.	31.03.2026	KV
	(1q) Increasing operating costs are not funded by raising drainage rates and special levies	Operating costs would need funding from elsewhere or significant cuts	2	3	6	Transfer	Only undertaking maintenance work that reduces flood risk.	31.03.2026	KV
	(1u) Applications to the Environment Agency to part-fund capital projects may be successful, but the Board would still be unable to deliver the improvement work because it		2	3	6	Transfer	Expertise is held within teams to maximise the amount of grant being obtained along with other sources of funding.	31.03.2026	KV
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.	(3b) SUDs managed by private companies who allow them to fall into disrepair by lack of long- term maintenance.	Inadequate or lack of maintenance of SUDs could have an adverse impact on the IDB infrastructure and subsequently increase the risk of flooding over the medium term.	2	3	6	Transfer	The Sustainable Development team proactively promotes best practice when considering on-site drainage design as part of planning submissions and consent applications. This includes advocating for SuDS adoptions wherever feasible and are ensuring that SuDS design facilitates effective maintenance	31.03.2026	CB

Date	Risk changed	Risk rating	Risk Rating previous	Consequence Rating	Consequence Rating previous	Reason for Change	Changes to Details
Apr-26	(1a) Reduction in, or insufficient finance, grant and income	3	2	2	2	Balanced Budget Achieved.	statement updated to 'retain balanced budget by';
							Requesting the Board to approve annual increases in drainage rates and special levies to protect balanced budget
Apr-26	(1e) Ability to deliver projects and carryout work is reduced, due to a pandemic.	1	2	2	3	Learning post COVID	
	(1o) Possible enforced works on Board's infrastructure arising from implementation of Eel Regs 2009	1	2	3	3	Exemptions agreed, reducing likelihood of enforcement	Added: Exemptions in place for all SHIDB PS
Apr-26	(1q) Increasing operating costs are not funded by raising drainage rates and special levies	2	2	3	2	Increasing Diesel costs due to Iran war	Implement detailed review of impact of higher fuel costs in line with proposals to May 2026 Board

FEEDBACK & COMPLAINTS REVIEW
For the period 16th January – 17th April 2026

1. INTRODUCTION

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 our Feedback and Complaint forms are in all email footers.

3. OFFICIAL COMPLAINTS

Date of complaint	Location	Nature of complaint	Allocated to	Status	Action taken
05/04/2026	Wheatmere	Concerns over the management of the Wheatmere works at the top of Moulton Chapel Road	K. Vines	Ongoing	A reply letter has been sent followed by face to face meetings.

One official complaint has been received during the reporting period and there are no outstanding complaints 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
25/03/2026	Holbeach St John	Thanks given for the highest standards of customer service	E. Thorpe & W. Chandler	N/A	Feedback reported to the Staff.

The same reporting period last year contained no feedback.

FRANCES BLIGH
ICT MANAGER
17st April 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: South Holland IDB Members

Members	**Paper Copy of Report**
Simon Bartlett	
Allan Beal	
Anthony Casson	YES
Nanette Chapman	YES
Chris Dring	
Paul Foyster	
Margaret Geaney	YES
Joe Grundy	
Andrew Hay	YES
Sam Markillie	
Julian Perowne	
Paul Redgate	YES
Elizabeth Sneath	YES
Thomas Sneath	
Ian Stancer	
Sam Taylor	
Richard Thompson	
Jack Tyrrell	YES
Jan Whitbourn	
David Wilkinson	YES
Duncan Worth	

Officers	
Cathryn Brady	
Katie Byrne	
Marcus Coleman	
Sallyanne Jeffrey	
Caroline Laburn	
Georgina Nichols	
Mark Ogden	
Karl Vines	

South Holland IDB
Meeting 05 May 2026