



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

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

ESTIMATES 2026/27: EXECUTIVE SUMMARY

1. Members are asked to approve an increase of 4.50% in drainage rates and 4.63% in special levies for 2026/27, as shown in Option 3 below, which will minimise flood risk and deliver a balanced budget by 2026/27, as requested by the Board.
2. The increase for special levies is higher this year because of the increase in their proportion of aggregate annual value that has occurred as a result of development in the area. As land is developed and no longer farmed, the proportion of the Board's net expenditure that is financed from drainage rates reduces, and the proportion of the Board's net expenditure that is financed from special levies increases. The councils will now be collecting Council Tax and/or Business Rates on this land, which should help them to fund this increase in their proportion of our net expenditure.
3. Over the last 17 years, the Board has been financing a significant and increasing proportion of its day-to-day operating expenditure from reserves, which is not sustainable. In order to place our finances on a more sustainable footing, the Board can only carry out capital projects during 2026/27 where the Board's contribution (revenue contribution to capital outlay) does not exceed £502k in total (plus any approved sum from the Capital Works Reserve) and does not increase by more than the annual rate increase during the next 5 years, so as to deliver a balanced budget with effect from 2026/27. This view has been echoed by the Board's Internal Auditor.
4. In addition to proposing a more realistic increase in drainage rates and special levies, we therefore plan to reduce investment in our capital programme, which reflects the reduction in grant aid being made available by the Environment Agency, but still carry out the full maintenance programme on the high, medium and lower priority channels in an attempt to minimise flood risk in the area, as shown in the published [Works Programme](#).
5. Where there have been reported bridge/culvert collapses within the Board's district. Ownership and liability for these is investigated, and a budget has been included within the capital works programme for potential repairs, should it be determined these are the Board's liability.

S JEFFREY
CHIEF FINANCIAL OFFICER/RFO

Scheme Code	Scheme Name	Original	Projected	Estimated Gross Cost				
		Estimate	Out-turn	2026/27	2027/28	2028/29	2029/30	2030/31
		2025/26	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
SCH69	Lords PS Refurb	10,000	15,000	0	0	0	0	0
SCH79/91	Exeter Drain North pipeline and open channel refurb ¹	1,000,000	2,200,000	1,615,000	0	0	0	0
SCH84	Low Fulney Drainage Improvements	100,000	0	0	0	0	0	0
SCH78/89	Lutton Leam Sluice refurbishment	1,614,523	2,000,000	200,000	0	0	0	0
SCH94	Allenbys Chase Drainage Scheme ²	0	0	50,000	940,000	0	0	0
SCH83	South Holland Main Drain Study ³	0	75,000	0	0	0	0	0
	South Holland Main Drain Works ⁴	0	50,000	50,000	50,000	50,000	3,200,000	9,800,000
SCH95	Holbeach Bank PS Refurb Study ⁵	60,000	25,000	0	0	0	0	0
	Holbeach Bank PS Refurb Works ⁶	0	1,000,000					
	Wheatmere Bridge Replacement ⁷	0	766,800					
	Holbeach Drainage Improvements ⁸	50,000	0	0	50,000	450,000	0	0
	Roses PS Refurb	0	0	0	50,000	300,000	0	0
	Lawyers PS Refurb	60,000	0	0	175,000	750,000	750,000	0
	Bridge/culvert Replacements/lining	150,000	150,000	150,000	150,000	150,000	150,000	150,000
	Minor Capital Works ⁹	115,000	85,000	90,000	70,000	70,000	70,000	70,000
	Capital Works Reserve	205,000	240,000	162,312	254,916	27,487	349,934	373,301
	TOTAL: (£)	3,364,523	6,606,800	2,317,312	1,739,916	1,797,487	4,519,934	10,393,301
	CAPITAL FINANCING							
	Grant Aid Secured	2,624,523	4,315,000	1,815,000	0	0	0	0
	Grant Aid unsecured	215,000	50,000	0	1,215,000	1,250,000	3,703,846	9,046,154
	Local Levy secured	0	0	0	0	0	0	0
	Local Levy unsecured	0	0	0	0	0	0	0
	Tranche 2B Government funding secured ¹⁰	0	1,766,800	0	0	0	0	0
	Third party contributions secured	0	0	0	0	0	0	0
	Third party contributions unsecured ¹¹	50,000	0	0	0	0	246,154	753,846
	Capital Works Reserve	0	0	0	0	0	0	0
	TOTAL: (£)	2,889,523	6,131,800	1,815,000	1,215,000	1,250,000	3,950,000	9,800,000
	Drainage Rates (RCCO)	475,000	475,000	502,312	524,916	547,487	569,934	593,301

Notes:

- 1 Additional funding for 26/27 now confirmed
- 2 Scheme to be progressed to business case stage at Board's cost in readiness for future grant application for main works
- 3 Study stage fully funded by Grant in Aid.
- 4 Condition survey of existing outfall sluice to be funded by Board. Grant funding anticipated for future works.
- 5 Scheme fully funded by Grant in Aid up to Business Case stage.
- 6 Tranche 2b funding
- 7 Tranche 2b funding
- 8 Budget figure for works arising from the Holbeach Drainage Study. Implementation of works dependant on obtaining Grant in Aid.
- 9 Minor Capital Works. 2025/26 consists of: upgrades to telemetry system, and piping of 90m of Roman Bank Drain, Holbeach Clough, as agreed at Feb 2024 Board meeting. 2026/27 consist of: upgrades to telemetry system, general modelling, and budget for new piping to be agreed by Board.
- 10 One-off funding made available by the government for 2025/26 only.
- 11 10% contribution to future schemes over £3million as per new funding rules.

	100% Grant In Aid secured
	Grant in Aid unsecured
	Tranche 2B government funding for 2025/26
	10% contributions for schemes over £3million

NOTES	DRAINS MAINTENANCE	ACTUAL	ESTIMATE	PROBABLE	ESTIMATE	ESTIMATE	ESTIMATE
		2024/25 £	2025/26 £	2025/26 £	2026/27 Units	2026/27 Unit Type	2026/27 £
	DM01 Hand Roding	19,389	17,500	17,500	4	Km	18,958
1	DM02 Mechanical Roding	666,859	580,000	677,111	900	Km	722,000
	DM03 Chemical Weed Control	12,074	12,100	12,100	10	Km	13,500
2	DM04 Mudding Channels	71,515	86,000	72,394	30	Km	77,600
	DM05 Cleansing Culverts/Inspecting Pipelines	22,307	31,500	27,850	30	Days	26,800
	DM06 Bushing & Tree Coppicing	69,458	77,000	65,000	280	Days	70,000
	DM07 Vermin Control	11,545	16,600	16,600	160	Incidents	13,500
	DM08 New Access Works (Side Dyke Culverts)	79,616	86,500	65,200	17	Number	69,000
3	DM09 Slip Repairs	184,892	208,500	197,500	0.8	Km	230,000
4	DM10 Drain Improvements/Land Tile outfalls	165,240	146,500	124,500	2.8	Km	150,000
	DM11 Culvert Repairs & Renewals	57,939	56,000	46,000	62	Metre	54,000
	DM12 Gauge Boards/Water Monitoring	0	1,000	1,000	Various	Various	0
	DM13-14 Fencing and Gates	26,870	25,700	24,700	30	Number	25,000
	DM15-18 Rubbish Clearance	30,888	26,000	25,995	Various	Various	38,200
	DM19 Wracking	511	1,000	1,000	30	Labour Hour	300
	DM20 General duties	12,314	14,500	14,500	320	Labour Hour	15,000
	DM21 Freshwater Feeds	0	1,400	1,400	Various	Sum	0
	DM22 Pump/Sluice Runs	28,170	29,500	29,000	38	Days	31,700
	DM23 Marker Post and Service Culverts	12,308	16,200	14,150	21	Days	12,000
		1,471,896	1,433,500	1,433,500			1,567,558
	PUMPING STATIONS AND STRUCTURES MAINTENANCE						
5	Pumping Stations	477,133	603,600	603,600	17	Assets	594,507
	First Line Tidal Sluices	54,408	43,800	43,800	6	Assets	39,550
	Second Line Tidal Sluices	15,591	24,500	24,500	15	Assets	24,300
	Water Level Control Structures	423	5,000	5,000	8	Assets	4,360
	Workshop/Office	0	4,000	4,000			4,450
	Telemetry	18,208	17,500	17,500			18,232
		565,762	698,400	698,400			685,399
	Contingency	0	25,527	25,527			1,554
6	DIRECT WORKS	2,037,658	2,157,427	2,157,427			2,254,511

NOTES

- 1 The additional increase in the roding budget for 26/27 is due to the increase in material cost and new plant operators reducing the cutting progress, leading to an increase in labour and plant costs.
- 2 & 4 The Operations Team are mudding 26k of watercourse in 26/27. Some wider drains are within the schedule and will require road closures, that will impact the costs. £4.5k of improvement works (re-profiling) is planned for 26/27 to help assist supporting the banks and prevent future slips from happening where the batters profiles are of a steep gradient.
- 5 Additional allowance for Rubbish clearance has been made due to the increasing amount of Fly tipping across the catchment.
- 6 The Board fixed the electricity rate for 2 years which ends on the 31 March 2026, currently the electricity costs are on budget and looking in line with an average rainfall year for 2025/26. We have now fixed the electricity prices for 3 years from 01 April 2026 with British Gas, and the estimates have been prepared on this basis. Donnington Pump 2 and Sutton St James Pump 1 will be refurbished in 26/27 in line with the budget. With the reasonably dry year up to December 2025 the electricity costs look healthy moving into the last few months of this financial year.
- 7 The proposed budget for 26-27 is showing an increased of £97k an increase of 4.5% from 25-26 budget. An allowance of approximately 4% increase for plant and labour is shown and 31.5% increase on materials mainly due to slip repairs. The proposed 26/27 electricity budget is based on the average electricity costs over the last 5 years + allowance for extreme weather event against new fixed rates for April 2026 onwards. There is the potential of increased standing charges due to the transmission increases projected for 2026, this remains unclear as we await confirmation.

D SPORTON
WORKS MANAGER

L TAYLOR
OPERATIONS ENGINEER

**SOUTH HOLLAND INTERNAL DRAINAGE BOARD
ESTIMATES FOR THE FINANCIAL YEAR 2026/27**

31 December 2025

1. RATE REQUIREMENT

	ACTUAL 2024/25	ESTIMATE 2025/26	PROBABLE 2025/26	ESTIMATE 2026/27	PROPORTION 2026/27
	£	£	£	£	%
<u>NEW WORKS AND IMPROVEMENT WORKS</u>					
Flood Risk Management Schemes	1,110,904	3,364,523	4,840,000	2,317,312	39.89%
Environmental Improvement Schemes	0	0	0	0	0.00%
	1,110,904	3,364,523	4,840,000	2,317,312	39.89%
<u>TRANCHE WORKS</u>					
Tranche 1	742,107	0	0	0	0.00%
Tranche 2+2b	47,678	0	1,766,800	0	0.00%
	789,785	0	1,766,800	0	0.00%
<u>CONTRIBUTIONS PAYABLE TO THE ENVIRONMENT AGENCY</u>					
Annual Precept Payable to the Environment Agency	145,835	150,210	145,835	150,210	2.59%
	145,835	150,210	145,835	150,210	2.59%
<u>MAINTENANCE WORKS</u>					
Direct Works	2,037,658	2,157,427	2,157,427	2,254,511	38.81%
Net (Surplus)/Deficit on Absorption Accounts	-91,537	0	0	0	0.00%
Lincolnshire LGPS Deficit Recovery Payments	253,000	263,000	263,000	263,000	4.53%
Consortium Charges - Technical Support Costs	404,417	410,734	413,747	420,033	7.23%
Biodiversity Actions/BAP	12,500	13,500	13,500	14,276	0.25%
Asset Refurbishment Provision	0	0	0	0	0.00%
	2,616,038	2,844,661	2,847,674	2,951,821	50.82%
<u>ADMINISTRATION AND OTHER EXPENSES</u>					
Consortium Charges - Administration Costs	309,542	321,641	344,443	350,231	6.03%
Office Refurbishment Depreciation	12,904	12,904	12,904	12,904	0.22%
Provision for Assessable Value Decreases, Bad and Doubtful Debts	8,528	12,000	8,500	8,000	0.14%
Provision for Settlement Discount at 2.5%	17,154	18,000	18,137	18,500	0.32%
	348,129	364,545	383,985	389,635	6.71%
TOTAL EXPENDITURE	£5,010,691	£6,723,939	£9,984,294	£5,808,978	100.00%
<u>LESS:</u>					
<u>GOVERNMENT GRANTS</u>					
Flood Risk Management Schemes	961,037	2,839,523	4,365,000	1,815,000	31.24%
Environmental Improvement Schemes	0	0	0	0	0.00%
	961,037	2,839,523	4,365,000	1,815,000	31.24%
<u>TRANCHE FUNDING INCOME</u>					
Tranche 1	914,583	0	0	0	0.00%
Tranche 2+2b	45,000	0	1,766,800	0	0.00%
	959,583	0	1,766,800	0	0.00%
<u>CONTRIBUTIONS FROM THE ENVIRONMENT AGENCY</u>					
Highland Water Contributions	0	0	0	0	0.00%
<u>OTHER INCOME</u>					
Rents and Acknowledgements	1,373	1,223	1,223	1,223	0.02%
Development Contributions	46,620	0	188,183	0	0.00%
Investment Interest	231,519	140,000	204,000	158,000	2.72%
Consortium Income	297,581	285,659	302,553	303,439	5.22%
Third Party Contributions	0	50,000	0	0	0.00%
Other Income (incl Insurance Claims)	5,821	0	0	0	0.00%
Profit/(Loss) on Disposal of Plant & Equipment	24,798	0	1,669	0	0.00%
Profit/(Loss) on Rechargeable Works	4,751	1,000	3,000	3,000	0.05%
	612,463	477,882	700,628	465,662	8.01%
TOTAL INCOME	£2,533,083	£3,317,405	£6,832,428	£2,280,662	39.25%
NET REQUIREMENT	£2,477,608	£3,406,534	£3,151,866	£3,528,316	60.74%
<u>FINANCED BY:-</u>					
<u>RATE INCOME LEVIED BY THE BOARD:</u>					
Occupiers Drainage Rates	1,447,604	1,520,947	1,520,947		
South Holland District Council	1,746,075	1,852,050	1,852,050		
Boston Borough Council	1,220	1,290	1,290		
	£3,194,899	£3,374,287	£3,374,287		
LESS NET SURPLUS/(DEFICIT) FOR THE YEAR	717,292	(32,247)	222,421		
NET REQUIREMENT	£2,477,607	£3,406,534	£3,151,866		
<u>GENERAL RESERVE</u>					
Balance brought forward at 1 April	774,877	1,095,898	1,095,898		
ADD: Net Surplus/(Deficit) for the year	717,292	(32,247)	222,421		
Movement on Reserves:					
Transfer from/(to) Capital Works Reserve	(232,375)	0	(55,000)		
Transfer from/(to) Development Reserve	(46,620)	0	(188,183)		
Transfer from/(to) Plant Reserve	(117,276)	0	(1,669)		
Balance carried forward at 31 March	£1,095,898	£1,063,651	£1,073,467		

On preparing the estimates for the financial year 2025/26 it was estimated that the General Reserve would amount to £794,271 as at 31 March 2025. The actual Reserve as at 31 March 2025 was £1,095,898 after making the planned transfers to/from the other Reserves as per the Capital Financing and Reserves Policy and it is estimated that this Surplus will be in the region of £1,073,467 as at 31 March 2026.

SOUTH HOLLAND INTERNAL DRAINAGE BOARD
SECTION 37, LAND DRAINAGE ACT 1991
2. DETERMINATION OF ANNUAL VALUES AS AT 31 DECEMBER 2025

The values at 31 December 2025 used for determining the proportion of expenses to be raised from drainage rates and special levies are as follows:-

PROPERTIES	RATED AREA HA	VALUES £	PROPORTION %	VALUE PER HECTARE £
Agricultural Land and/or Buildings	35,337.566	8,540,410	45.042	241.681
Other Land:-				
South Holland District Council	3,165.794	10,413,284	54.920	3,289.312
Boston Borough Council	2.199	7,246	0.038	3,295.230
Totals	38,505.559	£18,960,940	100.000	
Agricultural Land and/or Buildings	35,337.566	8,540,410	45.042	241.681
Billing Authorities	3,167.993	10,420,530	54.958	3,289.316
Totals	38,505.559	£18,960,940	100.000	

SECTION 40, LAND DRAINAGE ACT 1991
3. DRAINAGE RATES/SPECIAL LEVIES FOR 2026/2027

The following table shows the rate/levies for last year and 3 rate/levy options for this year based on estimated net expenditure. Option 1 shows the actual rate/levies requirement of 4.49%. Option 2 shows the planned rate increase of 4.30%, which equates to a 4.43% increase for SHDC - given any shift in their proportion of aggregate annual value arising from development during the course of the year. Option 3 shows an increase of 4.50%, which equates to a 4.63% increase for SHDC. Option 3 is recommended to part-fund the LGPS DRPs over the next 3 years, and Members attention is drawn to the 5 year indicative forecast shown overleaf.

FINANCED BY:-	REQUIREMENT			
	2025-2026 ESTIMATED £	2026-2027 OPTION 1 £	2026-2027 OPTION 2 £	2026-2027 OPTION 3 £
Capital Works Reserve	0	0	0	0
Plant Reserve	0	0	0	0
Development Reserve	0	0	0	0
General Reserve	32,247	0	6,511	(125)
Balances Reduction/(Increase)	32,247	0	6,511	(125)
RATES/LEVIES:				
Occupiers Drainage Rates	1,520,947	1,589,229	1,586,296	1,589,285
South Holland District Council (SHDC)	1,852,050	1,937,739	1,934,163	1,937,808
Boston Borough Council (BBC)	1,290	1,348	1,346	1,348
NET REQUIREMENT	£3,406,534	£3,528,316	£3,528,316	£3,528,316
Penny Rate in the Pound	17.808p	18.608p	18.574p	18.609p
INCREASES/(DECREASES):				
Drainage Rate Increase/(Decrease)	5.75%	4.49%	4.30%	4.50%
Special Levy for SHDC Increase/(Decrease)	6.07%	4.63%	4.43%	4.63%
Special Levy for BBC Increase/(Decrease)	5.74%	4.50%	4.34%	4.50%
GENERAL RESERVE:				
Probable Reserve at 31 March	£762,024	£1,073,467	£1,066,956	£1,073,592
Reserve expressed as a percentage of Net Requirement	22.37%	30.42%	30.24%	30.43%
AVERAGE RATE PER ACRE:				
Agricultural Land and/or Buildings	£17.42	£18.20	£18.17	£18.20
Billing Authorities	£237.11	£247.70	£247.25	£247.71

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

SOUTH HOLLAND INTERNAL DRAINAGE BOARD

4. INDICATIVE FORECAST FOR FIVE YEARS, USING TODAY'S ANNUAL VALUES (ALLOWING FOR INFLATION AT 4.3%)

RATE REQUIREMENT	OPTION 3 REQUIREMENT...				
	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	£	£	£	£	£
New Works and Improvement Works	2,317,312	1,739,916	1,797,487	4,519,934	10,393,301
Contributions Payable to the Environment Agency	150,210	154,716	159,357	164,138	169,062
Maintenance Works	2,951,821	3,078,749	3,204,978	3,336,382	3,473,174
Administration and Other Expenses	389,635	406,389	423,864	442,090	461,100
Government Grants	-1,815,000	-1,215,000	-1,250,000	-3,703,846	-9,046,154
Third Party Contributions	0	0	0	-246,154	-753,846
Contributions from the Environment Agency	0	0	0	0	0
Other Income	-465,662	-485,685	-505,569	-525,308	-545,896
NET REQUIREMENT	£3,528,316	£3,679,085	£3,830,117	£3,987,236	£4,150,741

FINANCED BY:-

Capital Works Reserve	0	0	0	0	0
Plant Reserve	0	0	0	0	0
Development Reserve	0	0	0	0	0
General Reserve	(125)	(1,043)	(941)	(818)	(758)
Balances Reduction/(Increase)	(125)	(1,043)	(941)	(818)	(758)

RATES/LEVIES:

Occupiers Drainage Rates	1,589,285	1,657,608	1,725,590	1,796,304	1,869,923
South Holland District Council (SHDC)	1,937,808	2,021,114	2,104,004	2,190,226	2,279,989
Boston Borough Council (BBC)	1,348	1,406	1,464	1,524	1,587
	£3,528,316	£3,679,085	£3,830,117	£3,987,236	£4,150,741

INCREASES/(DECREASES):

Penny Rate in the Pound	18.609p	19.409p	20.205p	21.033p	21.895p
Rate Increase/(Decrease)	4.50%	4.30%	4.10%	4.10%	4.10%

GENERAL RESERVE:

Probable Reserve	£1,073,592	£1,074,635	£1,075,576	£1,076,394	£1,077,152
Reserve expressed as a percentage of Net Requirement	30.43%	29.21%	28.08%	27.00%	25.95%

AVERAGE RATE PER ACRE:

Agricultural Land and/or Buildings	£18.20	£18.98	£19.76	£20.57	£21.41
Billing Authorities	£247.71	£258.36	£268.96	£279.98	£291.45

5. EARMARKED BALANCES AND RESERVES

	ACTUAL	ADEQUACY	PROJECTED	ESTIMATED	TREND
	31/03/2025	31/03/2025	31/03/2026	31/03/2027	24/25-26/27
	£	✓ x	£	£	Inc/Dec
Earmarked Reserves					
Capital Works Reserve	931,232	N/A	986,232	986,232	Increasing
Grants Reserve	858,817	N/A	0	0	Decreasing
Development Reserve	993,483	x	1,181,666	1,181,666	Increasing
Plant Reserve	1,742,911	x	1,744,580	1,744,580	Stable
General Reserve	1,095,898	✓	1,073,467	1,073,592	Stable
	£5,622,341	ADEQUATE	£4,985,945	£4,986,070	
Other Reserves					
Revaluation Reserve	414,713	N/A	414,713	414,713	Stable
Pensions Reserve	-3,031,000	x	-3,031,000	-3,031,000	Stable
	-£2,616,287	ADEQUATE	-£2,616,287	-£2,616,287	
Total Reserves	£3,006,054	ADEQUATE	£2,369,658	£2,369,783	

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

S JEFFREY
CHIEF FINANCIAL OFFICER
 31 December 2025

**SOUTH HOLLAND INTERNAL DRAINAGE BOARD ("the Board")
 LAND DRAINAGE ACT 1991 ("THE ACT") AND THE INTERNAL DRAINAGE BOARDS (FINANCE) REGULATIONS 1992
 DRAINAGE RATES AND SPECIAL LEVIES FOR 2026/27: FROM 1 APRIL 2026 TO 31 MARCH 2027**



On the 05th day of February 2026 the Board resolved as follows:-

1. That in respect of the financial year ending 31st March 2027 the proportions of expenditure to be raised by drainage rates with regard to agricultural land and/or buildings and by special levies on local billing authorities are 45.04% (£1,589,285) and 54.96% (£1,939,156) respectively.
2. That the proportions between the local billing authorities of the amount to be raised by special levies are as set out below, against the special levy for each local billing authority.
3. To make the drainage rates and special levies set out below and that the seal of the Board be affixed to those drainage rates and special levies.

	DRAINAGE RATE			SPECIAL LEVIES	
	p	p		£	%
New Works and Improvement Works	12.222		South Holland District Council	£1,937,808	54.920%
Contributions to the Environment Agency	0.792		Boston Borough Council	£1,348	0.038%
Maintenance Works	15.568				
Administration and Other Expenses	2.055	30.637			
LESS:-					
Government Grants	9.572				
Contributions from the Environment Agency	0.000				
Other Income	2.456	12.028			
		18.609			
Add/(deduct) for adjustment of balances		0.000			
		18.609		£1,939,156	54.96%

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

D R WORTH
CHAIRMAN

M COLEMAN
CHIEF EXECUTIVE

CERTIFICATE

I certify as follows:-

1. That the drainage rate has been made on or before 15th February, as required by section 40(4) of the Act and in the manner prescribed by regulation 2 of The Drainage Rate (Forms) Regulations 1993.
2. That notice of the drainage rates and special levies has been given on the 05th February 2026, as required by section 48(2) of the Act and affixed to the front door of the Board's office at Marsh Reeves, Foxes Lowe Road, Holbeach, Spalding, Lincolnshire, PE12 7PA, in accordance with section 48(3) of the Act as amended by section 87 (Schedule 9(6)(2)) of the Water Act 2014.
3. That the special levies have been issued to the billing authorities on the 05th day of February 2026 and are payable in two equal instalments on 1 May and on 1 November next.
4. That a register containing the individual drainage hereditaments has been prepared and maintained in the prescribed form, together with a map showing the wherabouts of those hereditaments, in accordance with section 52(1) of the Act and the Registers of Drainage Boards Regulations 1968.
5. That drainage rates and special levies are beyond the scope of Vat, in accordance with the rules specified from time to time by HMRC.

M COLEMAN
CHIEF EXECUTIVE

**SOUTH HOLLAND INTERNAL DRAINAGE BOARD ("the Board")
LAND DRAINAGE ACT 1991 ("the Act")**

DRAINAGE RATES AND SPECIAL LEVIES FOR 2026/27

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

- 1 On the 05th February 2026 the Board made:-

A Drainage Rate of 18.609p in the pound (£)

in respect of agricultural land and agricultural buildings in their district to raise £1,589,285 of their expenditure for the financial year ending on the 31 March 2027.

- 2 Also on the 05th February 2026 the Board made a special levy of £1,937,808 on South Holland District Council and a special levy of £1,348 on Boston Borough Council to raise the balance of their expenditure for the same year.

Dated 05th Day of February 2026

M COLEMAN
CHIEF EXECUTIVE

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

Rate Book Movements Reconciliation by Property Type

DRS V25: Rates Management

For: South Holland Internal Drainage Board: <10>

From: <10 January 2025> To: <16 December 2025>

Rating District: South Holland Drainage District: <00>

Property Type: Agricultural Land and/or Buildings

Account ID	Occupier/Assessment ID	Effective Date/Short Description	Rated Ha	Annual Value	Proportion	AV/Ha
Rate Book, as at 10 January 2025			35,339.621	£8,540,815	45.075%	£241.678
10-0008-4	Mr S P Allard	13013145 01/04/2025 Spalding CP	6.717	£1,183		
10-0017-7	Mrs E E Ambrose	07010358 01/04/2025 Gedney CP	-7.172	-£1,073		
10-0050-6	Mr T Breaker	13013114 01/04/2025 Spalding CP	0.782	£152		
10-0109-0	F H Bowser Ltd	05010010 01/04/2025 Holbeach CP	-3.060	-£595		
10-0118-3	Mr C Leonard	05010010 01/04/2024 Fen Lane	1.172	£65		
10-0121-4	Mr C Male & Miss S Jordan	13013118 01/04/2025 Parish of Spalding	-0.753	-£142		
10-0127-7	M & R Bettinson	05011017 01/04/2025 Holbeach CP	-2.702	-£386		
10-0167-9	Mr C Bore	06010167 01/04/2026 Fleet CP	-1.577	-£225		
10-0195-9	Mr C Britton	08010152 01/04/2025 Gedney Hill CP	0.506	£66		
10-0210-4	Chris Eley (Produce) Limited	13010454 19/10/2024 Spalding CP	-53.053	-£10,472		
10-0213-3	Jack Buck (Farms) Ltd.	03011057 01/04/2025 Moulton CP	3.263	£722		
10-0256-5	Mrs V Clarke	04010129 01/04/2026 Whaplode CP	7.981	£1,035		
10-0262-7	Mr T B French	05010953 01/04/2024 Holbeach CP	5.838	£1,077		
10-0265-8	Caudwell Farms	05011450 01/04/2026 Holbeach CP	71.682	£16,363		
		07010010 01/04/2025 Gedney CP	3.978	£911		
10-0286-8	O G E Chapman & Sons	03011244 01/04/2025 Moulton CP	26.705	£5,197		
10-0287-8	R Chappell & Sons	13010897 01/04/2025 Spalding CP	-6.717	-£1,212		
10-0297-4	Mrs L German	04010049 01/04/2026 Parish of Whaplode	1.590	£256		
10-0307-1	Clay Lake Farm Ltd	13010426 01/04/2026 Spalding CP	-0.295	-£51		
10-0325-6	Mr R B Cole	05011161 01/04/2024 Holbeach CP	-1.236	-£199		
10-0327-9	G J & A M Cole	05010062 01/10/2024 Holbeach CP	-0.756	-£2,990		
10-0354-0	Commercial Development Projects Ltd	13010419 01/04/2025 Spalding CP	1.298	£253		
10-0355-8	F Craven & Sons Lrd	02010384 01/04/2026 Weston CP	189.786	£35,901		
		03010538 01/04/2026 Moulton CP	77.115	£16,664		
		04011161 01/04/2026 Whaplode CP	17.906	£3,655		
		13010538 01/04/2026 Spalding CP	61.189	£12,133		
10-0358-7	E A Cooke J G C Runciman & R J Runciman	05010010 01/04/2026 Holbeach CP	3.253	£745		
10-0362-9	Mr A Cooper	10010810 01/04/2025 Parish of Sutton St James	-0.405	-£63		
10-0371-9	Mr P Whiting	03010950 01/04/2025 Moulton CP	-0.481	-£1,007		
10-0377-8	Miss K Nash	01 01/04/2026 Crossgate, Tydd St Mary	-0.690	-£120		
10-0386-5	Mr J M Cross	10013891 01/04/2026 Sutton St James CP	-2.428	-£391		
10-0412-9	Mr A E Davies	08010217 01/04/2025 Parish of Gedney Hill	-0.506	-£64		
10-0426-2	Mr D J Depear	03011549 01/04/2026 Parish of Moulton	-3.561	-£763		
10-0435-6	Miss L Dove	04010129 01/04/2026 Whaplode CP	14.638	£1,899		
10-0438-7	Mr F Doran	11011375 21/06/2022 Tydd St Mary CP	0.278	£300		
10-0439-1	Mr & Mr D Walker & Ms Z Drew	01 01/04/2026 Tydd St Mary CP	0.690	£120		
10-0451-3	W Dring & Sons	02010330 16/05/2025 Weston CP	17.441	£3,846		
10-0457-6	DPS Education Ltd	04010655 01/04/2024 Whaplode CP	0.480	£106		
10-0469-9	Mr D J Edgley	07011840 01/04/2025 Gedney CP	3.353	£739		
10-0480-3	Poplar Farm Flowers Ltd	10010779 01/04/2026 Sutton St James CP	1.201	£201		
10-0484-9	A G Ellis & Son	10010821 01/04/2026 Sutton St James CP	-1.201	-£201		
10-0497-9	Farmland Reserve UK Ltd	12010010 01/04/2025 Sutton Bridge CP	1.072	£225		
		12010020 01/04/2025 Sutton Bridge CP Maze Farm Hospital Road	0.908	£208		
		12010030 01/04/2025 Sutton Bridge CP Bank South of Lighthouse	5.210	£257		

For: South Holland Internal Drainage Board: <10>

From: <10 January 2025> To: <16 December 2025>

Rating District: South Holland Drainage District: <00>

Property Type: Agricultural Land and/or Buildings

Account ID	Occupier/Assessment ID	Effective Date/Short Description	Rated Ha	Annual Value	Proportion	AV/Ha
Rate Book, as at 10 January 2025			35,339.621	£8,540,815	45.075%	£241.678
10-0497-9	Farmland Reserve UK Ltd	14010010 01/04/2025 Lutton CP	4.667	£426		
10-0501-6	Fendyke Farming Ltd	05010851 01/04/2025 Holbeach CP	4.110	£609		
10-0503-9	P J & J A Feeney	04011030 01/04/2025 Parish of Whaplode	-3.627	-£777		
10-0515-7	Mr D O King	06011526 27/11/2024 Fleet CP	2.504	£589		
10-0575-8	Exors of J Garner	01 01/04/2025 Land at Delph Road Long Sutton	-0.250	-£38		
10-0580-1	Mr & Mrs A Samimi-Khas	04010655 01/04/2024 Parish of Whaplode	-0.480	-£106		
10-0586-4	Lincolnshire Field Products Ltd	02013964 01/04/2025 Weston CP	-30.119	-£6,543		
		03011244 01/04/2023 Moulton CP	0.000	£1,065		
		03012197 01/04/2024 Moulton CP	105.876	£24,907		
		04010730 01/04/2024 Whaplode CP	8.275	£1,672		
		05010010 01/04/2025 Holbeach, Fleet & Whaplode CP Barrington & Red House Farms FBT	3.060	£635		
		05010011 01/04/2024 Holbeach CP	1.178	£179		
		05010020 01/04/2025 Holbeach CP	7.225	£1,700		
		06010010 01/04/2024 Fleet CP	0.638	£97		
		06010020 01/04/2025 Fleet CP	203.285	£47,391		
		13013963 01/04/2025 Spalding CP	0.274	£51		
10-0591-9	Mr A Goddard Dec'd	06010143 01/04/2026 Fleet CP	-17.768	-£2,625		
10-0592-6	Mr M A Goddard	02010373 01/04/2026 Weston CP	0.373	£73		
10-0613-9	Mr J F Goldup	10012052 01/04/2022 Sutton St James CP	0.830	£134		
10-0642-8	Mrs H Gregory	07011944 01/04/2025 Gedney CP	0.405	£85		
10-0672-6	N Grundy & Son Ltd	03010731 01/04/2025 Moulton CP	1.594	£331		
		04010731 01/04/2025 Whaplode CP	55.903	£7,998		
		05010010 01/04/2025 Holbeach CP	34.733	£5,407		
		06010732 01/04/2025 Fleet CP	2.021	£262		
10-0682-9	S Halgarth Farms	02010384 01/04/2026 Weston CP	-189.786	-£35,901		
		03010538 01/04/2026 Moulton CP	-77.115	-£16,664		
		04011161 01/04/2026 Whaplode CP	-17.906	-£3,655		
		13010538 01/04/2026 Spalding CP	-61.189	-£12,133		
10-0690-1	Mr B Hannant	13013118 01/04/2025 Spalding CP	0.753	£142		
10-0723-9	G Hay & Sons Ltd	01 01/04/2026 Weston CP St Lamberts Farm	-65.449	-£15,396		
		02013964 01/04/2026 Weston CP	72.098	£16,961		
10-0741-5	Exors of P R J Higham Dec'd	01010502 01/04/2026 Parish of Cowbit	-0.936	-£155		
10-0776-8	Mr S Hurst & Ms M Tooke	13013145 01/04/2025 Spalding CP	2.881	£501		
10-0784-3	G H Hoyles Ltd	14012144 01/04/2025 Lutton CP	9.691	£3,397		
10-0797-0	Mrs R Hurst	03010952 01/04/2024 Parish of Moulton	-0.971	-£214		
10-0811-9	Mr & Mrs G A Munn	10012051 01/04/2025 Parish of Sutton St James	-0.809	-£126		
10-0823-7	Dr R Joshi	10010800 01/04/2025 Sutton St James CP	2.173	£282		
10-0829-5	Mr J Johnson	04010042 01/04/2025 Whaplode CP	1.214	£190		
		05010042 01/04/2025 Holbeach CP	0.640	£89		
10-0834-6	N M Boor & Sons	02 01/04/2026 Whaplode Drove Chapel Land	-0.623	-£100		
		04010010 01/04/2026 Whaplode CP	0.623	£100		
		06010167 01/04/2026 Fleet CP (Stokes)	1.577	£225		
		08010068 01/04/2026 Gedney Hill CP	14.048	£1,824		

For: South Holland Internal Drainage Board: <10>

From: <10 January 2025> To: <16 December 2025>

Rating District: South Holland Drainage District: <00>

Property Type: Agricultural Land and/or Buildings

Account ID	Occupier/Assessment ID	Effective Date/Short Description	Rated Ha	Annual Value	Proportion	AV/Ha
Rate Book, as at 10 January 2025			35,339.621	£8,540,815	45.075%	£241.678
10-0834-6	N M Boor & Sons	1 01/04/2026 Parish of Gedney Hill	-14.048	-£1,757		
10-0858-9	King Bros (Butchers) Ltd	06011526 01/04/2024 Parish of Fleet	-5.283	-£1,110		
10-0864-8	Mr A J King	01 01/04/2026 Land at Holbeach	-6.704	-£1,408		
		13010861 01/04/2025 Parish of Spalding	-1.200	-£223		
10-0867-7	Mr H M King	05010010 01/04/2025 Holbeach CP	7.640	£1,797		
10-0879-3	Mr P A Lakey	07010010 01/04/2025 Gedney CP	-8.082	-£1,782		
10-0880-9	Mr R R Lakey	07011962 01/04/2025 Parish of Gedney	2.319	£511		
10-0894-3	Mr I Gadsden	10010761 01/04/2025 Parish of Sutton St James	0.405	£62		
10-0947-6	Miss K A Maher	02010338 01/04/2025 Parish of Weston	-0.857	-£162		
10-0950-7	Mr A Roper	020103380 01/04/2025 Weston CP	0.857	£162		
10-0959-9	Mr C K Martin	05010010 01/04/2025 Holbeach CP	0.532	£107		
10-0968-9	J D Mawby & Sons Ltd	04013164 01/04/2025 Whaplode CP	-61.285	-£8,581		
		05011218 01/04/2025 Holbeach CP	-33.461	-£5,074		
		06011221 01/04/2025 Fleet CP	-2.021	-£272		
10-0975-8	Mr & Mrs J J & K McDermott	10012051 01/04/2025 Sutton St James CP	0.823	£129		
10-0976-0	Miss E B McGuire	05010175 01/04/2026 Holbeach CP	5.811	£905		
10-0997-8	Mr & Mrs J & C Morphett	09011352 01/04/2024 Long Sutton & Little Sutton CP	0.304	£61		
10-1037-9	Mr H Myers	09012206 01/04/2025 Long Sutton & Little Sutton CP	-6.732	-£4,542		
10-1039-1	Naylor Farms	13010454 19/10/2024 Spalding CP	53.053	£10,472		
10-1050-9	Miss S Barker	03011005 01/04/2024 Moulton CP	-0.962	-£206		
10-1056-9	Mrs J Newman	05010062 01/10/2024 Holbeach CP	2.092	£349		
10-1061-1	C Ostler & Son	02010373 01/04/2026 Parish of Weston	-1.163	-£226		
10-1063-8	Mr M J Palmer (Deleted) (Archived)	07013872 01/04/2025 Parish of Gedney	-6.085	-£1,160		
		14012664 01/04/2025 Parish of Lutton	-1.619	-£340		
10-1065-8	A Palmer & Son	07011965 01/04/2025 Gedney CP	6.085	£1,217		
		14011752 01/04/2025 Lutton CP	1.619	£400		
10-1079-6	Mrs A Parnell	01 01/04/2024 Holding	-3.136	-£692		
10-1103-9	The Occuiper	05010010 01/04/2025 Holbeach CP	-7.225	-£1,700		
		06012172 01/04/2025 Fleet CP	-203.285	-£47,391		
10-1106-9	Mr & Mrs A M Place	07011944 01/04/2025 Parish of Gedney	-0.405	-£85		
10-1108-0	H Piggins & Son (Deleted) (Archived)	07011728 01/04/2025 Parish of Gedney	-1.568	-£346		
10-1113-9	Mr V C Spencer	09011352 01/04/2024 Long Sutton & Little Sutton CP	-0.304	-£61		
10-1119-9	Mr P Turnell	13010419 01/04/2025 Spalding CP	-0.979	-£191		
10-1125-9	Lord G A Porter & Lady K A Porter	05010010 01/04/2026 Holbeach CP	3.559	£542		
10-1135-9	Proctor Bros (L/S) Ltd	09012151 01/04/2025 Long Sutton & Little Sutton CP	5.025	£744		
10-1154-8	Mr C R Rawlings	02010292 01/04/2026 Parish of Weston	-6.146	-£1,068		
10-1155-1	Mr R G Read	05010175 01/04/2026 Parish of Holbeach	-5.811	-£905		
10-1163-9	Mr M Phillips	07012124 01/04/2025 Gedney CP	1.720	£325		
10-1164-5	Mr J T Rawling	02010292 01/04/2026 Weston CP	6.146	£1,068		
10-1178-7	Mr P C Roffe	10013891 01/04/2026 Sutton St James CP	2.428	£391		
10-1191-9	Mr T Rowell	06010010 01/04/2025 Fleet CP	-10.063	-£1,707		
10-1194-9	Mr J C Rudd	11011375 21/06/2022 Tydd St Mary CP	-0.278	-£300		
10-1212-3	Ms F Armstrong	14013647 01/04/2022 Parish of Lutton	-0.202	-£10		
10-1214-7	E M Runciman Will Trust	02013964 31/05/2025 Weston CP	6.029	£1,231		

Rate Book Movements Reconciliation by Property Type

DRS V25: Rates Management

For: South Holland Internal Drainage Board: <10>

From: <10 January 2025> To: <16 December 2025>

Rating District: South Holland Drainage District: <00>

Property Type: Agricultural Land and/or Buildings

Account ID	Occupier/Assessment ID	Effective Date/Short Description	Rated Ha	Annual Value	Proportion	AV/Ha
Rate Book, as at 10 January 2025			35,339.621	£8,540,815	45.075%	£241.678
10-1217-8	J H & A J King	01 01/04/2024 Hurdletree Bank	-3.559	-£542		
		02 01/04/2024 Manor Farm, Holbeach	-8.275	-£1,718		
		03012197 01/04/2024 Parish of Moulton	-108.266	-£25,469		
		04 01/04/2024 Land Cowbit, Spalding ex Turner	-1.876	-£348		
		05010687 01/04/2024 Ex Bailey	-1.778	-£418		
		08 01/04/2024 Barrington House Farm	-2.551	-£275		
		13010870 01/04/2024 Spalding CP	-4.191	-£729		
		16 01/04/2024 Parish of Fleet ex Morris Flet Fen	-0.638	-£97		
10-1226-9	Mr T M Roffe	06010010 27/11/2024 Fleet CP	2.762	£650		
10-1228-5	S Farms Ltd	04011236 01/04/2026 Whaplode CP	26.542	£6,077		
		05011463 01/04/2026 Holbeach CP	119.331	£27,320		
10-1231-4	Scenic Homes Lincs Ltd	01010502 01/04/2026 Cowbit CP	1.000	£166		
10-1242-8	Mr J H Shepherd & Ms E N Jenkins	07010010 01/04/2025 Gedney CP	1.696	£374		
10-1249-3	Simon Smith Farms	06010308 01/04/2025 Parish of Fleet	0.084	£5		
10-1256-3	Miss P Slator	04010042 01/04/2025 Parish of Whaplode	-1.214	-£190		
		05010042 01/04/2025 Parish of Holbeach	-0.640	-£89		
10-1266-8	Mrs S Sly Dec'd	04011114 01/04/2025 Parish of Whaplode	-7.664	-£1,135		
		04012242 01/04/2025 Parish of Whaplode	-14.315	-£2,662		
		05012242 01/04/2025 Parish of Holbeach	-43.241	-£6,578		
10-1269-7	Sly Bros (Pots) Ltd	04010923 01/04/2026 Whaplode CP	40.225	£6,740		
		040111114 01/04/2026 Parish of Whaplode	-18.246	-£2,703		
		05012242 01/04/2025 Holbeach CP	43.241	£7,170		
10-1278-3	Mr D N Smith	06013936 01/04/2025 Fleet CP	-7.311	-£1,092		
10-1289-9	Mr R Smith	14011858 01/04/2025 Parish of Lutton	-0.316	-£72		
10-1299-5	Royal London Asset Management (RLAM)	03012197 01/04/2024 Moulton CP	2.790	£656		
10-1302-6	South Holland I D B	01 01/04/2022 Drain Banks	0.202	£10		
10-1305-7	South Holland District Council	13010010 01/04/2024 Drain Bank Spalding	1.552	£288		
10-1333-9	Mr D G Stimson	04010129 01/04/2025 Parish of Whaplode	-33.072	-£4,291		
10-1337-3	Mr R Stokes	06010167 01/05/2024 Parish of Fleet	0.000	-£238		
10-1370-9	Mr M G Taylor	03013791 01/04/2024 Moulton CP	0.971	£226		
10-1371-7	Mrs G G Sharman	07013903 01/04/2025 Parish of Gedney	-1.696	-£374		
10-1388-4	Mr A P G Thompson	19010010 01/04/2026 Sutton Bridge CP	0.250	£45		
10-1397-0	Mr M P Truluck	02010373 01/04/2026 Weston CP	0.790	£154		
10-1398-8	Mrs J Tyrell	09010010 01/04/2025 Long Sutton & Little Sutton CP	0.250	£38		
10-1407-5	H C C Tinsley & Son Ltd	04011236 01/04/2026 Whaplode CP	-26.542	-£6,077		
		05011463 01/04/2026 Holbeach CP	-119.331	-£27,320		
10-1408-9	P C Tinsley Ltd	01 01/04/2026 Parish of Holbeach	-303.397	-£60,816		
		02 01/04/2025 Parish of Whaplode	-219.998	-£40,125		
		03 01/04/2025 Parish of Moulton	-3.263	-£703		
10-1426-6	Mrs H J Twigger	04011073 01/04/2025 Whaplode CP	0.855	£196		
10-1427-9	Mrs V A Sneath	1 01/04/2025 Land at Lime Walk	-1.335	-£280		
10-1431-5	J W Tyrrell & Son	01010203 01/04/2025 Cowbit CP Cowbit School Trustees	7.370	£1,266		
10-1445-7	M V Walker & Co	12012036 01/04/2024 Parish of Sutton Bridge	2.424	£0		
10-1446-9	P J Walker & Co	07011856 01/04/2024 Parish of Gedney	1.183	£219		
10-1471-9	Mr A Winch	04010129 01/04/2025 Whapole CP	9.664	£1,254		

For: South Holland Internal Drainage Board: <10>

From: <10 January 2025> To: <16 December 2025>

Rating District: South Holland Drainage District: <00>

Property Type: Agricultural Land and/or Buildings

Account ID	Occupier/Assessment ID	Effective Date/Short Description	Rated Ha	Annual Value	Proportion	AV/Ha
Rate Book, as at 10 January 2025			35,339.621	£8,540,815	45.075%	£241.678
10-1520-4	R K Wilson Builders Ltd	03010950 01/04/2025 Moulton CP	0.481	£1,007		
10-1534-9	Mr D G Wilson	03011490 01/04/2026 Moulton CP	3.561	£763		
10-1565-9	Mr & Mrs M Yorke	06013886 03/07/2024 Parish of Fleet	0.572	£120		
10-1567-3	Mr G Healey	13010880 01/04/2024 Spalding CP	1.310	£243		
10-1569-7	Worth Farms Ltd	04010010 01/04/2025 Whaplode CP	219.998	£40,125		
		05010010 01/04/2025 Holbeach CP	228.151	£43,645		
		05011379 01/04/2025 Holbeach CP	10.274	£2,417		
		06011378 01/04/2025 Fleet CP	28.776	£6,769		
10-1570-2	R P Worth & Son Ltd	09012199 01/10/2024 Parish of Long Sutton & Little Sutton	-51.814	-£11,334		
10-1572-8	Mr M Woodcock	04010181 01/04/2025 Whaplode CP	-0.352	-£69		
		13013114 01/04/2025 Spalding CP	-0.782	-£152		
10-1594-8	C Wright & Son (Gedney) Ltd	05011673 01/04/2025 Holbeach CP	-10.274	-£2,417		
		06011675 01/04/2025 Fleet CP	-28.776	-£6,769		
10-1647-9	Unknown Occupier	02 01/04/2024 Unknown Occupiers	-2.424	£0		
		04 01/04/2024 Land ex Rooney See Valuers notes	-1.183	-£219		
		05011161 01/04/2024 Holbeach CP	1.236	£199		
10-1655-3	Mr G Carter	01 01/04/2025 Agricultural Holding	0.739	£100		
10-1658-2	Mr C G Goodwin	01 01/04/2024 Land at Chestnut Farm	1.112	£234		
10-1674-5	Mr P P Johnson	01 01/04/2026 Damgate Sth half of field	-1.035	-£217		
10-1685-8	Mrs K Young	01 01/04/2025 Agricultural Holding	-0.739	-£100		
10-1692-3	Mr F Hardy	07012124 01/04/2025 Gedney CP	-1.720	-£325		
10-1715-6	P K & M Grummitt	05010062 01/09/2024 Holbeach CP	-1.336	-£223		
		06010572 01/04/2025 Fleet CP	21.895	£3,484		
10-1726-7	The Henry Smith Charity (Deleted) (Archived)	01 01/04/2025 Lutton Bank	-1.214	-£255		
		02 01/04/2025 Sutton Bridge CP	-0.930	-£195		
		12012532 01/04/2025 Maze Farm Hospital Road	-0.908	-£208		
		1201259 01/04/2025 Parish of Sutton Bridge Bank South of Lighthouse	-5.210	-£257		
		12012593 01/04/2025 Parish of Sutton Bridge	-0.142	-£30		
		14013259 01/04/2025 Parish of Lutton	-3.453	-£171		
10-1729-8	Mr C Doubleday-Collishaw	07010358 01/04/2025 Gedney CP	7.172	£1,073		
10-1765-4	Bowd Farming Company	14011772 01/04/2025 Parish of Lutton	-9.691	-£2,219		
10-1820-9	Loosegate Development Ltd	65010783 01/04/2022 Parish of Holbeach	-1.097	-£235		
10-1836-7	Cowbit School Trustees	01010203 01/04/2025 Parish of Cowbit	-4.750	-£811		
		01010320 01/04/2025 Parish of Cowbit	-2.620	-£455		
10-1843-1	Ms L Eusden	04010057 01/04/2026 Parish of Whaplode	-1.590	-£266		
10-1851-9	Mr & Mrs R K Frogley	04011073 01/04/2025 Parish of Walpole	-0.855	-£196		
10-1867-9	Mr J Reeve	09011407 01/04/2025 Parish of Long Sutton & Little Sutton	-5.025	-£697		
10-1874-5	Mr S Bradshaw	01 01/04/2025 Land at North Road	-0.672	-£91		
10-1899-6	Mr J A North	10010800 01/04/2025 Sutton St James CP	-2.173	-£282		
10-1921-6	South Lincolnshire Developments Ltd (Deleted) (Archived)	04010794 01/04/2025 Whaplode CP	-0.567	-£125		
10-1926-9	Mrs & Mrs S & K York	06011526 03/07/2024 Fleet CP	-0.572	-£120		
10-1934-2	Ms R Blake	04010181 01/04/2025 Whaplode CP	0.352	£68		
10-1976-8	Mr S Lyon	01010518 01/04/2022 Cowbit CP	1.396	-£788		

Rate Book Movements Reconciliation by Property Type

DRS V25: Rates Management

For: South Holland Internal Drainage Board: <10>

From: <10 January 2025> To: <16 December 2025>

Rating District: South Holland Drainage District: <00>

Property Type: Agricultural Land and/or Buildings

Account ID	Occupier/Assessment ID	Effective Date/Short Description	Rated Ha	Annual Value	Proportion	AV/Ha
Rate Book, as at 10 January 2025			35,339.621	£8,540,815	45.075%	£241.678
10-1983-9	Stinders Homes SPV2 Ltd	04012216 01/04/2026 Whaplode CP Stockwell Gate	-0.422	-£89		
		09012929 01/04/2025 Long Sutton & Little Sutton CP Limewalk	-2.466	-£518		
10-2009-5	Seagate Homes Ltd	05012182 01/04/2025 Holbeach CP	1.335	£280		
		09012206 01/04/2025 Long Sutton & Little Sutton CP	6.732	£4,542		
10-2023-7	Crown Estate	03011243 01/04/2025 Moulton CP	-1.594	-£295		
		05011158 01/04/2025 Holbeach CP 15 Sluice Road Ex Harrison	-0.532	-£99		
		09012199 01/10/2024 Long Sutton & Little Sutton CP	51.814	£11,334		
10-2024-9	Lumley Farming Ltd	03011244 01/04/2025 Moulton CP	-26.705	-£5,197		
10-2049-9	Mr & Mrs T Chantry	04012373 01/04/2024 Whaplode CP	-0.095	-£22		
10-2055-9	Mr P A Allen	07010010 01/04/2024 Gedney CP	0.064	£77		
10-2061-8	Mr I Osbourne	14011858 01/04/2025 Lutton CP	0.316	£72		
10-2062-8	Mr & Mrs THE Occupier	01 01/04/2025 Spalding CP	0.672	£91		
10-2063-0	Mrs J H Marks	13010426 01/04/2026 Spalding CP	0.295	£51		
10-2064-8	A S Farms	06010143 01/04/2026 Fleet CP	5.901	£842		
10-2065-9	Mr & Mrs J & H Hotchkin	04011030 01/04/2025 Whaplode CP	3.627	£777		
10-2070-6	Mr P Foster	01 01/04/2026 Dangate Sth Half of field	1.035	£217		
10-2071-9	DD & H Limited	06013936 01/04/2025 Fleet CP	7.311	£1,092		
10-2072-4	Salboy	09012929 01/04/2025 Long Sutton & Little Sutton CP	2.466	£518		
169	(+/-) Land/Value Movements from 10 January 2025 to 16 December 2025		-2.055	-£405		
1,337	(=) Agricultural Land and/or Buildings in South Holland Drainage District, as at 16 December 2025		35,337.566	£8,540,410	45.042%	£241.681

Rate Book Movements Reconciliation by Property Type

DRS V25: Rates Management

For: South Holland Internal Drainage Board: <10>

From: <10 January 2025> To: <16 December 2025>

Rating District: South Holland Drainage District: <00>

Property Type: Other Land

Account ID	Occupier/Assessment ID	Effective Date/Short Description	Rated Ha	Annual Value	Proportion	AV/Ha
Rate Book, as at 10 January 2025			3,163.198	£10,407,347	54.925%	£3,290.135
10-9000-3 South Holland District Council						
Opening Balances as at 10 January 2025			3,160.999	£10,400,101	54.887%	£3,290.131
(+/-) Land/Value Movements from 10 January 2025 to 16 December 2025						
10-9000-3	South Holland District Council	98020001 01/04/2026 Due Biannually 1 May & 1 Nov (S & T)	4.795	£13,183		
		98020002 01/04/2025 Due Biannually 1 May & 1 Nov (Fluvial)	0.000	£0		
(=) South Holland District Council, as at 16 December 2025			3,165.794	£10,413,284	54.920%	£3,289.312
10-9001-9 Boston Borough Council						
Opening Balances as at 10 January 2025			2.199	£7,246	0.038%	£3,295.134
(+/-) Land/Value Movements from 10 January 2025 to 16 December 2025						
10-9001-9	Boston Borough Council	990200001 01/04/2022 Half due on 01 May, half due on 01 November	0.000	£0		
(=) Boston Borough Council, as at 16 December 2025			2.199	£7,246	0.038%	£3,295.134
1	(+/-) Land/Value Movements from 10 January 2025 to 16 December 2025		4.795	£13,183		
2	(=) Other Land in South Holland Drainage District, as at 16 December 2025		3,167.993	£10,420,530	54.958%	£3,289.316
1,339	Rate Book for South Holland Drainage District, as at 16 December 2025		38,505.559	£18,960,940	100.000%	
1,339	Rate Book for all Rating Districts, as at 16 December 2025		38,505.559	£18,960,940		