



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

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

ESTIMATES 2026/27: EXECUTIVE SUMMARY

The Board is asked to approve the following recommendations:

1. Increase the rate in the Main Area by 5.00% to 11.019p in the pound for next year as shown in Option 3 below, which will minimise flood risk and deliver a balanced budget. The effects of this have been shown in the 5-Year Indicative Forecast.
2. Increase the rate in the Differentially Rated Area by 5.00% to 1.73p in the pound for next year as shown in Option 3 below, which will minimise flood risk and deliver a balanced budget. Again, the effects of this have been shown in the 5-Year Indicative Forecast.

1. The increase for special levies is higher than drainage rates this year (5.47% BCKLWN and 10.00% FDC) because of the increase in the 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.
2. Over the last 12 years, the Board has been financing a significant and increasing proportion of its day-to-day operating expenditure from reserves, which is not sustainable. Therefore, in order to place the Board's finances on a more sustainable footing, we need to increase drainage rates and special levies closer to the prevailing rate of inflation and reduce net expenditure, so that we can deliver a balanced budget, which we have achieved in the estimates for 2026/27. This view has been echoed by the Board's Internal Auditor. We have achieved a balanced budget for 2026/27 by using the Board's plant reserve to finance the North Wootton Pumping Station refurbishment, rather than take out an additional Public Works Loan, which would incur interest of approximately 5.23% for a 5 year repayment period. This plant reserve would then be replenished in the following years, which is increasingly important with the significant change of funding with the Grant in Aid Schemes, which will no longer be fully funded if these costs exceed £3m, and require a 10% contribution from the Board for any costs in excess of this £3m limit.
3. In addition to proposing a more realistic increase in drainage rates and special levies, we plan to reduce our net expenditure where possible, but still carryout the full maintenance programme on the high, medium and lower priority channels to minimise flood risk in the area, as is shown in the preceding Works Programme. Expenditure can vary significantly depending on weather conditions, especially as 33.18% of the maintenance estimate is made up of electricity costs, which both fluctuate with the market costs for unit rate and standing charges, alongside variable pumping hours which are dictated by rainfall. Fixed and standing charges for the period of 01.10.25-30.09.26 for half hourly meters have increased by £40,000 – equating to 1.89% of the Board's 4.25% estimated increase of the maintenance programme.

ESTIMATES 2026/27: EXECUTIVE SUMMARY

4. The Environment Agency (EA) have advised that they will be unlikely to fund 100% of future Highland Water Contributions, and we have no statutory right to receive a payment. Payment has been received in full for 2025/26 however it is prudent to assume we will not be receiving full payment of claims in the future, and we have estimated to receive only 50% of the predicted claim for 2026/27.
5. The recommended increases in Special Levies of 5.47% and the reasons for it have been discussed with the Leader and the S151 officer of the Borough Council of King's Lynn and West Norfolk and acknowledged. The proposed increase in Special Levies for FDC have also been communicated to the Chief Accountant, who advised no further information was required.

S JEFFREY
CHIEF FINANCIAL OFFICER/RFO

KING'S LYNN INTERNAL DRAINAGE BOARD
ROLLING 5-YEAR INDICATIVE CAPITAL PROGRAMME

SCH NO	PROJECT TITLE	PROBABLE 2025/26	ESTIMATE 2025/26	ESTIMATE 2026/27	ESTIMATE 2027/28	ESTIMATE 2028/29	ESTIMATE 2029/30	ESTIMATE 2030/31
		£	£	£	£	£	£	£
44	Minor Capital Works Programme	0	0	100,000	100,000	100,000	100,000	100,000
48	Pierrepoint PS - M&E Upgrades	16,432	0	0	0	0	0	0
49	Magdalen Fen & Crabbs Abbey FRMS (*Note 1)	2,000,000	2,000,000	720,000	36,360	0	0	0
62	North Wootton Pump Replacement Project (*Note 2)	400,000	0	1,000,000	1,000,000	0	0	0
52	Greenbank Pump Replacement	650,000	900,000	0	32,000	0	0	0
58	Eau Brink Tidal Door Replacement and Back Up Penstock (*Nc	800,000	0	0	0	0	0	0
53	Eau Brink Pump Replacement (*Note 4)	0	0	0	0	700,000	800,000	40,000
61	Gaywood River Study (*Note 5)	46,586	0	0	0	0	0	0
59	Chalk Lane Penstock Replacement (*Note 6)	130,000	0	0	0	0	0	0
	PWLB Loan Repayments	380,091	380,091	380,091	380,091	380,091	380,091	380,091
	GROSS COST OF CAPITAL PROGRAMME	4,423,109	3,280,091	2,200,091	1,548,451	1,180,091	1,280,091	520,091
	(-) CAPITAL FINANCING (Flood Defence Grant in Aid)							
49	Magdalen Fen & Crabbs Abbey FRMS	2,000,000	2,000,000	500,000	36,360	0	0	0
61	Gaywood River Study	7,500	0	0	0	0	0	0
53	Eau Brink Pump Replacement	0	0	0	0	700,000	800,000	40,000
	(-) CAPITAL FINANCING (External Contributions)							
61	Gaywood River Study	26,000	0	0	0	0	0	0
	(-) CAPITAL FINANCING (Tranche 2b)							
58	Eau Brink Tidal Door Replacement and Back Up Penstock	708,330	0	0	0	0	0	0
59	Chalk Lane Penstock Replacement	130,000	0	0	0	0	0	0
62	North Wootton Pump Replacement Project	400,000	0	0	0	0	0	0
	(-) CAPITAL FINANCING	3,271,830	2,000,000	500,000	36,360	700,000	800,000	40,000
	(=) NET REVENUE CONTRIBUTION TO CAPITAL OUTLAY	£1,151,279	£1,280,091	£1,700,091	£1,512,091	£480,091	£480,091	£480,091

(*) Notes:

1) Magdalen Fen Strategy Outline Business Case (OBC) has been approved at £3,677,000 GiA. This project includes a full M&E replacement to Crabbs Abbey and Waltham Farm PSs. The new culvert and flap valve at Magdalen Bridge outfall is now complete.

2) North Wootton - We secured £1,015,250 of funding within the Tranche 2b allocation, however the options report to understand what can be done at this station has taken longer than expected. We should receive the final report before Christmas which will identify the best option for the station - whether refurbishment is an option or whether a full replacement is more cost beneficial. We should spend £400k of Tranche funding increasing the capacity of the culvert and on design work for the successful option. Under the new PF rules coming into force from April 2026 we may be able to secure some additional Grant in Aid, however the work is urgent so the worst case position for the board is shown above.

3) Eau Brink Tidal Door Replacement and Back Up Penstock - We secured £708,330 of funding within Tranche 2b allocation. We are forecasting an overspend due to an increase in Tender returns from what we had forecast, pushing the total expected spend to £800,000. We are on the reserve list for additional Tranche funds should there be national underspends that need re-distributing.

4) Eau Brink Pump Refurbishment. Under the new PF rules coming into force from April 2026, refurbishment projects will be fully grant funded. The project will not progress without an approved OBC.

5) Gaywood River Study - This received Study Approval from the EA and the project breakdown of funding is - £7.5k Local Levy, £26k External contributions and £13.1k of King's Lynn IDB contribution.

6) Chalk Lane Penstock Replacement - We secured £144,900 of funding within Tranche 2b allocation. We are forecasting an underspend of £14k due to a reduction in the traffic management required.

K NASH
PROJECT DELIVERY MANAGER

KING'S LYNN INTERNAL DRAINAGE BOARD
MAINTENANCE WORK ESTIMATE FOR THE FINANCIAL YEAR 2026/2027

NOTES MAINTENANCE WORK	Actual 2024/25 £	Estimate 2025/26 £	Probable 2025/26 £	Estimate 2026/27 £
1. DRAIN MAINTENANCE				
Wiggenhall St German Catchment	3,122	3,707	5,028	3,733
Fitton Road Area Catchment	6,987	4,870	5,353	5,753
Waltham Farm Catchment	6,098	6,650	9,769	6,861
Mary Magdalen Catchment	4,730	5,095	4,946	5,497
Magdalen Catchment	27,738	25,733	23,823	27,306
Lighthouse Catchment	44,789	22,899	24,030	30,434
Main Sluice Catchment	58,084	60,518	50,118	62,470
Chalk Lane Catchment	35,520	27,602	32,757	29,557
Ingleborough Catchment	9,797	7,015	8,811	8,339
Heacham Catchment	19,614	21,932	19,488	22,164
Wolferton Catchment	70,742	61,241	57,215	66,678
North Wootton Catchment	11,473	14,355	12,302	14,580
Wootton Marsh Catchment	0	0	0	0
South Wootton Catchment	8,565	5,159	10,927	6,196
North Lynn Catchment	12,559	22,906	14,520	22,187
Black/Bawsey Drains Catchment	34,394	36,472	34,419	37,375
Gaywood Catchment	54,167	65,131	59,771	65,273
Middleton Pierpoint Catchment	105,047	98,223	110,762	103,838
Middleton Level Catchment	24,886	24,806	31,846	25,501
Eau Brink Catchment	26,757	23,084	35,238	25,233
Green Bank Catchment	102,025	104,863	108,171	115,412
Billy Kerkham Sluice Catchment	23,133	24,234	21,724	25,107
West Lynn Sluice Catchment	40,642	40,320	49,089	42,094
Cut Bridge Sluice Catchment	801	1,144	1,019	1,181
Merries Sluice Catchment	3,091	3,071	2,251	3,294
Knowles Sluice Catchment	2,295	2,386	2,193	2,548
Smeeth Lode Outfall	0	0	0	0
Islington Pump Catchment	239,927	261,338	240,862	271,068
Reeds Drain Catchment	98,985	98,936	106,382	108,335
Church Farm Catchment	7,440	9,282	7,203	9,508
River Babingley Catchment	34,403	40,681	37,984	40,569
Rainbow Drain	0	0	0	0
	1,117,813	1,123,655	1,128,002	1,188,088
2. OUTFALL MAINTENANCE				
Lighthouse Outfall	1,737	1,939	1,594	1,862
Main Sluice Outfall	1,776	2,030	1,613	2,034
Chalk Lane Outfall	2,988	1,953	1,833	1,956
Searles Outfall	0	0	100	0
Bawsey Drain Outfall	359	1,148	246	1,068
Millfleet Sluice Outfall	2,259	8,196	16,322	7,454
Billy Kerkham Sluice	3,300	851	1,133	790
West Lynn Outfall	0	137	100	113
Cut Bridge Outfall	510	440	202	440
Merries Farm Outfall	0	0	100	0
Knowles Outfall	0	0	100	0
Straight Mile Outfall	0	0	100	0
	12,929	16,695	23,442	15,717

**KING'S LYNN INTERNAL DRAINAGE BOARD
MAINTENANCE WORK ESTIMATE FOR THE FINANCIAL YEAR 2026/2027**

NOTES MAINTENANCE WORK	Actual 2024/25 £	Estimate 2025/26 £	Probable 2025/26 £	Estimate 2026/27 £
3. PUMPING STATION MAINTENANCE				
Waltham Farm Pumping Station	5,759	6,911	7,281	7,583
Crabbes Abbey Pumping Station	31,489	59,562	61,186	56,098
Ingleborough Pumping Station	27,338	11,294	11,162	12,735
Wolferton Pumping Station	123,407	150,302	153,173	151,688
North Wootton Pumping Station	13,898	19,640	19,164	19,095
North Lynn Pumping Station	13,397	14,434	14,116	17,394
Seabank Pumping Station	15,735	18,229	16,194	21,550
Pierrepoint Pumping Station	60,644	64,951	65,124	59,086
Middleton Fen Pumping Station	20,359	13,196	16,319	16,656
Eau Brink Pumping Station	28,674	81,082	67,261	80,395
Green Bank Pumping Station	39,771	72,728	72,922	76,520
Islington Pumping Station	353,053	420,588	406,347	440,068
Church Farm Pumping Station	11,952	15,645	28,749	16,239
King's Reach Pumping Station	13,706	12,070	8,835	11,606
	759,182	960,632	947,832	986,713
4. PROPERTY MAINTENANCE				
Islington House	608	1,200	1,096	1,200
Reffley Reservoir	962	1,838	1,510	1,694
Morrisons Culvert	2,307	2,020	2,250	1,613
Gravel Bank (old station)	0	0	0	0
Goulds Culvert	11,373	1,615	1,540	1,403
Straight Mile Reservoir - (On F Report)	0	0	0	0
Bridges	0	0	0	0
Banks	0	0	0	0
Wootton Road Culvert	404	293	425	500
Middleton Stop	0	0	0	0
King's Reach Flood Storage Area	2,466	4,995	4,067	4,498
Smeeth Lode Storage Area East	0	0	0	0
Smeeth Lode Storage Area West	0	0	0	0
	18,120	11,960	10,888	10,908
DIRECT WORKS	£1,908,044	£2,112,943	£2,110,164	£2,201,426
COST ANALYSIS:				
Plant Charges	441,055	421,403	440,606	441,244
Labour Charges	661,949	645,183	675,427	687,968
Materials	6,368	17,850	9,928	17,600
Contractors	66,328	100,295	66,708	100,250
Electricity	521,752	709,369	708,282	730,450
Pumping Station Insurance	50,599	56,066	56,215	60,900
Telemetry	28,595	19,274	21,600	23,320
Heating Fuel	0	12,105	0	8,295
Depreciation	131,398	131,398	131,398	131,398
	£1,908,044	£2,112,943	£2,110,164	£2,201,426

**KING'S LYNN INTERNAL DRAINAGE BOARD
MAINTENANCE WORK ESTIMATE FOR THE FINANCIAL YEAR 2026/2027**

NOTES MAINTENANCE WORK	Actual 2024/25 £	Estimate 2025/26 £	Probable 2025/26 £	Estimate 2026/27 £
-------------------------------	---------------------------------	-----------------------------------	-----------------------------------	-----------------------------------

NOTES

- 1. Drain Maintenance**
The drain maintenance programme is not expected to significantly change, however the estimate takes into account the agreed increase in plant and labour rates for 26/27.
- 2. Outfall Maintenance**
Millfleet Sluice Outfall required a new control panel in 25/26, no other major work is expected in 26/27.
- 3. Pumping Station Maintenance**
Fixed overheads for the pumping stations with half hourly electricity meters have increased by £40,000 due to increased standing and KVA charges, amounting to 1.89% of the estimated increase. The biggest variable for the upcoming year are potential electricity usage costs, which are fully weather dependant. Actuals for 2023/24 and 24/25 have been used as a baseline in preparing the 26/27 estimates, There are no plans for any pump removals for this period but please be aware that a failure may incur extra costs.
- 4. Property Maintenance**
The property maintenance estimate remains stable for 26/27.

R TAYLOR
OPERATIONS MANAGER

M PHILPOT
COO

**KING'S LYNN 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
	£	£	£	£
<u>NEW WORKS AND IMPROVEMENT WORKS</u>				
Grant Aided Capital Work	728,344	2,000,000	1,941,830	500,000
Non-Grant Aided Capital Work	284,208	1,280,091	1,151,279	1,700,091
	<u>1,012,552</u>	<u>3,280,091</u>	<u>3,093,109</u>	<u>2,200,091</u>
<u>CONTRIBUTIONS PAYABLE TO THE ENVIRONMENT AGENCY</u>				
Annual Precept Payable to the Environment Agency	187,080	192,692	190,434	194,243
	<u>187,080</u>	<u>192,692</u>	<u>190,434</u>	<u>194,243</u>
<u>TRANCHE 1 AND 2 WORKS</u>				
Tranche 1	387,257	0	0	0
Tranche 2 + 2b	1,854,428	0	1,330,000	0
	<u>2,241,685</u>	<u>0</u>	<u>1,330,000</u>	<u>0</u>
<u>MAINTENANCE WORKS</u>				
Direct Works	1,908,044	2,112,943	2,110,164	2,201,426
Annual reinstatement provision (Asset Management Plan)	0	0	0	0
Net (Surplus)/Deficit on Absorption Accounts	-41,999	0	0	0
Consortium Charges - Technical Support Costs	495,718	585,989	595,813	544,860
Biodiversity Actions/BAP	11,014	11,000	11,000	11,000
Contingency	0	25,000	25,000	0
	<u>2,372,777</u>	<u>2,734,932</u>	<u>2,741,977</u>	<u>2,757,286</u>
<u>ADMINISTRATION AND OTHER EXPENSES</u>				
Consortium Charges - Administration Costs	399,878	377,882	384,722	397,570
Provision for Assessable Value Decreases and Bad Debts	23,633	25,000	25,000	10,000
Office Depreciation Charges	7,972	0	2,657	0
Development Expenditure	0	0	0	0
Sundry Expenses	2,588	3,000	3,000	3,000
	<u>434,071</u>	<u>405,882</u>	<u>415,379</u>	<u>410,570</u>
TOTAL EXPENDITURE	£6,248,165	£6,613,597	£7,770,899	£5,562,190
<u>LESS:</u>				
<u>GOVERNMENT GRANTS</u>				
Flood Risk Management Schemes	866,156	2,000,000	2,007,500	500,000
Environmental Improvement Schemes	0	0	0	0
	<u>866,156</u>	<u>2,000,000</u>	<u>2,007,500</u>	<u>500,000</u>
<u>TRANCHE 1 AND 2 WORKS</u>				
Tranche 1	1,134,592	0	0	0
Tranche 2 + 2b	1,854,428	0	1,238,330	0
	<u>2,989,020</u>	<u>0</u>	<u>1,238,330</u>	<u>0</u>
<u>CONTRIBUTIONS FROM THE ENVIRONMENT AGENCY</u>				
Highland Water Contributions	89,069	48,679	66,398	48,045
<u>OTHER INCOME</u>				
Development Contributions	338,593	0	0	0
Rents and Acknowledgements	14,362	7,735	12,978	13,120
Investment Interest	389,256	248,825	425,000	240,500
Consortium Income	455,272	491,934	498,745	451,835
Sundry Income	2,943	0	26,000	0
Profit/(Loss) on Disposal of Plant & Equipment	44,252	0	687,572	0
Profit/(Loss) on Rechargeable Works	45,425	3,000	10,000	10,000
	<u>1,290,104</u>	<u>751,494</u>	<u>1,660,295</u>	<u>715,455</u>
TOTAL INCOME	£5,234,349	£2,800,172	£4,972,523	£1,263,499
NET REQUIREMENT	£1,013,816	£3,813,425	£2,798,376	£4,298,691
<u>FINANCED BY:-</u>				
<u>RATE INCOME LEVIED BY THE BOARD:</u>				
Occupiers Drainage Rates	529,278	541,241	541,241	
King's Lynn & West Norfolk Borough Council	2,295,150	2,436,317	2,436,317	
Fenland District Council	108,270	114,763	114,763	
South Holland District Council	29,260	31,016	31,016	
	<u>£2,961,958</u>	<u>£3,123,337</u>	<u>£3,123,337</u>	
LESS NET SURPLUS/(DEFICIT) FOR THE YEAR	1,948,142	(690,088)	324,961	
NET REQUIREMENT	£1,013,816	£3,813,425	£2,798,376	
<u>GENERAL RESERVE</u>				
Balance brought forward at 1 April	675,980	1,188,279	1,188,279	
ADD: Net Surplus/(Deficit) for the year	1,948,142	(20,088)	324,961	
Movement on Balances/Reserves:				
Public Work Loan (Improvement Works, net of Grant Aid)	0	0	0	
Transfer from/(to) Development Reserve	(338,593)	0	0	
Transfer from/(to) WN Interagency Flood & Group Mgmt Reserve	0	0	0	
Transfer from/(to) Plant Reserve	0	670,000	297,500	
Transfer from/(to) Revaluation Reserve	0	0	0	
Transfer from/(to) Capital Works Reserve	(1,097,250)	0	(650,000)	
Balance carried forward at 31 March	<u>£1,188,279</u>	<u>£1,838,191</u>	<u>£1,160,740</u>	

On preparing the estimates for the financial year 2025/26 it was estimated that the General Reserve would amount to £852,620 as at 31 March 2025. The actual balance of the General Reserve as at 31 March 2025 was £1,188,279. It is estimated that the General Reserve will be in the region of £1,160,740 as at 31 March 2026.

**KING'S LYNN 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:-

MAIN AREA: PROPERTIES	RATED AREA HA	ANNUAL VALUES £	PROPORTION %	VALUE PER HECTARE £
Agricultural Land and/or Buildings	30,763.965	5,134,868	17.279	166.912
Other Land:-				
King's Lynn & West Norfolk Borough Council	3,573.168	23,250,068	78.236	6,506.850
Fenland District Council	164.828	1,037,438	3.491	6,294.064
South Holland District Council	246.746	295,559	0.995	1,197.827
Totals	34,748.707	£29,717,933	100.000	

Agricultural Land and/or Buildings	30,763.965	5,134,868	17.279	166.912
Billing Authorities	3,984.742	24,583,065	82.721	6,169.299
Totals	34,748.707	£29,717,933	100.000	

DRO AREA: PROPERTIES	RATED AREA HA	ANNUAL VALUES £	PROPORTION %	VALUE PER HECTARE £
Agricultural Land and/or Buildings	949.227	138,919	10.902	146.350
Other Land:-				
King's Lynn & West Norfolk Borough Council	290.583	447,776	35.140	1,540.957
Fenland District Council	89.520	687,585	53.959	7,680.798
Totals	1,329.330	£1,274,280	100.000	

Agricultural Land and/or Buildings	949.227	138,919	10.902	146.350
Billing Authorities	380.103	1,135,361	89.098	2,986.982
Totals	1,329.330	£1,274,280	100.000	

TOTAL: PROPERTIES				
Agricultural Land and/or Buildings	31,713.192	5,273,787	17.016	166.296
Billing Authorities	4,364.845	25,718,426	82.984	5,892.174
Totals	36,078.037	£30,992,213	100.000	

SECTION 38, LAND DRAINAGE ACT 1991

**3. ORDERS SUB-DIVIDING THE DRAINAGE DISTRICT
FOR THE PURPOSES OF RAISING AND APPORTIONING EXPENSES**

PURPOSE OF RATE:	MAIN AREA 95.89% of RV £	DRO AREA 4.11% of RV £	ESTIMATE 2026/27 £	PROPORTION 2026/27 %
NEW WORKS AND IMPROVEMENT WORKS	2,200,091	0	£2,200,091	39.55%
A. CONTRIBUTIONS PAYABLE TO THE ENVIRONMENT AGENCY	186,256	7,987	£194,243	3.49%
MAINTENANCE WORKS	2,757,286	0	£2,757,286	49.57%
B. ADMINISTRATION AND OTHER EXPENSES	393,689	16,881	£410,570	7.38%
	5,537,322	24,868	5,562,190	100.00%
LESS:				
GOVERNMENT GRANTS	-500,000	0	-£500,000	8.99%
CONTRIBUTIONS FROM THE ENVIRONMENT AGENCY	-48,045	0	-£48,045	0.86%
OTHER INCOME	-715,455	0	-£715,455	12.86%
	-1,263,499	0	-1,263,499	22.72%
NET REQUIRED FROM DRAINAGE RATES/SPECIAL LEVIES	£4,273,823	£24,868	£4,298,691	77.28%

A. The Board's area is split into 2 Rating Districts: the Main Area and the Differentially Rated area. The Differentially Rated area is not served by the Board's drainage system, which forms part of the former Wingland and Gaywood IDBs now served by the Environment Agency (EA). This is why part of the precept payable to the EA is charged to the Differentially Rated Rating District, which is calculated according to the proportion of aggregate Annual Value.

B. Administration and Other Expenses are also charged to both of the 2 Rating Districts according to the proportion of aggregate Annual Value.

**KING'S LYNN INTERNAL DRAINAGE BOARD
SECTION 40, LAND DRAINAGE ACT 1991**

4. DRAINAGE RATES/SPECIAL LEVIES FOR 2026/2027

MAIN AREA

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 requirement/(reduction) of 37.04%. Option 2 shows the planned increase of 5.50%, which equates to a 5.97% increase for KLBC - 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 5.00%. Option 3 is recommended as this includes maintenance for all systems (high, medium and low risk), and members attention is drawn to the 5 year indicative forecast shown overleaf, which includes the capital schemes we plan to do during this period.

	REQUIREMENT			
	2025-2026 ESTIMATED	2026-2027 OPTION 1	2026-2027 OPTION 2	2026-2027 OPTION 3
	£	£	£	£
FINANCED BY:-				
(Add)/Deduct for adjustment of Balances	686,392	0	983,751	999,204
RATES/LEVIES:				
Occupiers Drainage Rates	538,947	738,461	568,481	565,811
King's Lynn & West Norfolk Borough Council (KLBC)	2,428,924	3,343,660	2,574,015	2,561,925
Fenland District Council (FDC)	103,411	149,197	114,855	114,315
South Holland District Council (SHDC)	31,016	42,505	32,721	32,568
NET REQUIREMENT	£3,788,690	£4,273,823	£4,273,823	£4,273,823
Penny Rate in the Pound	10.494p	14.381p	11.071p	11.019p
Drainage Rate Increase/(Decrease)	6.00%	37.04%	5.50%	5.00%
Special Levy for KLBC Increase/(Decrease)	6.15%	37.66%	5.97%	5.48%
Special Levy for FDC Increase/(Decrease)	6.00%	44.28%	11.07%	10.54%
Special Levy for SHDC Increase/(Decrease)	6.00%	37.04%	5.50%	5.00%

DIFFERENTIALLY RATED AREA

The following table shows the rate/levies for last year and 3 rate/levy options for this year based on the estimated EA Precept charges. Option 1 shows the actual rate requirement/(reduction) of 18.20%. Option 2 shows the planned increase of 5.50% and Option 3 shows a rate increase of 5.00%. Option 3 is recommended as this includes maintenance for all systems (high, medium and low risk).

	REQUIREMENT			
	2025-2026 ESTIMATED	2026-2027 OPTION 1	2026-2027 OPTION 2	2026-2027 OPTION 3
	£	£	£	£
FINANCED BY:-				
(Add)/Deduct for adjustment of Balances	3,696	0	2,670	2,772
RATES/LEVIES:				
Occupiers Drainage Rates	2,294	2,712	2,420	2,409
King's Lynn & West Norfolk Borough Council (KLBC)	7,393	8,738	7,800	7,764
Fenland District Council (FDC)	11,352	13,418	11,978	11,923
NET REQUIREMENT	£24,735	£24,868	£24,868	£24,868
Penny Rate in the Pound	1.651p	1.952p	1.742p	1.734p
Drainage Rate Increase/(Decrease)	6.00%	18.20%	5.50%	5.00%
Special Levy for KLBC Increase/(Decrease)	5.98%	18.19%	5.51%	5.02%
Special Levy for FDC Increase/(Decrease)	5.96%	18.20%	5.51%	5.03%

	REQUIREMENT			
	2025-2026 ESTIMATED	2026-2027 OPTION 1	2026-2027 OPTION 2	2026-2027 OPTION 3
	£	£	£	£
SUMMARY				
FINANCED BY:-				
Public Works Loan	0	0	0	0
Development Reserve	0	0	0	0
Plant Reserve	670,000	0	266,000	282,000
Capital Works Reserve	0	0	720,000	720,000
General Reserve	20,088	0	421	-24
(Increase)/Decrease in Balances	690,088	0	986,421	1,001,976
RATES/LEVIES:				
Occupiers Drainage Rates	541,241	741,173	570,901	568,220
King's Lynn & West Norfolk Borough Council (KLBC)	2,436,317	3,352,398	2,581,815	2,569,689
Fenland District Council (FDC)	114,763	162,615	126,833	126,238
South Holland District Council (SHDC)	31,016	42,505	32,721	32,568
NET REQUIREMENT	£3,813,425	£4,298,691	£4,298,691	£4,298,691
Drainage Rate Increase/(Decrease) - Main Area	6.00%	37.04%	5.50%	5.00%
Drainage Rate Increase/(Decrease) - Differentially Rated Area	6.00%	18.20%	5.50%	5.00%
Special Levy for KLBC Increase/(Decrease)	6.15%	37.60%	5.97%	5.47%
Special Levy for FDC Increase/(Decrease)	6.00%	41.70%	10.52%	10.00%
Special Levy for SHDC Increase/(Decrease)	6.00%	37.04%	5.50%	5.00%

GENERAL RESERVE:

Probable Reserve at 31 March	£832,532	£1,160,740	£1,160,319	£1,160,764
Reserve expressed as a percentage of Net Requirement	21.83%	27.00%	26.99%	27.00%

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

KING'S LYNN INTERNAL DRAINAGE BOARD

5. 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	2,200,091	1,548,451	1,180,091	1,280,091	520,091
Contributions Payable to the Environment Agency	194,243	200,070	206,072	212,254	218,622
Maintenance Works	2,757,286	2,875,849	2,999,511	3,128,490	3,263,015
Administration and Other Expenses	410,570	428,225	446,638	465,844	485,875
Government Grants and Local Levy	-500,000	-36,360	-700,000	-800,000	-40,000
Contributions from the Environment Agency	-48,045	-49,486	-50,970	-52,500	-54,075
Other Income	-715,455	-735,878	-757,179	-779,396	-802,569
NET REQUIREMENT	£4,298,691	£4,230,871	£3,324,163	£3,454,783	£3,590,959
FINANCED BY:-					
Public Works Loan	0	0	0	0	0
Development Reserve	0	0	0	0	0
Plant Reserve	282,000	770,000	-310,000	-361,000	-416,000
Capital Works Reserve	720,000	0	0	0	0
General Reserve	(24)	-699	-632	-625	-321
(Add)/Deduct for adjustment of Balances	1,001,976	769,301	(310,632)	(361,625)	(416,321)
RATES/LEVIES:					
Occupiers Drainage Rates	568,220	596,634	626,491	657,793	690,692
King's Lynn & West Norfolk Borough Council (KLBC)	2,569,689	2,698,187	2,833,212	2,974,770	3,123,553
Fenland District Council (FDC)	126,238	132,553	139,185	146,143	153,448
South Holland District Council (SHDC)	32,568	34,196	35,907	37,702	39,587
	£4,298,691	£4,230,871	£3,324,163	£3,454,783	£3,590,959
INCREASES/(DECREASES):					
Penny Rate in the Pound (Main Area)	11.019p	11.570p	12.149p	12.756p	13.394p
Penny Rate in the Pound (Differentially Rated Area)	1.734p	1.821p	1.912p	2.008p	2.108p
Rate Increase/(Decrease)	5.00%	5.00%	5.00%	5.00%	5.00%
GENERAL RESERVE:					
Probable Reserve at 31 March	£1,160,764	£1,161,463	£1,162,095	£1,162,720	£1,163,041
Reserve expressed as a percentage of Net Requirement	27.00%	27.45%	34.96%	33.66%	32.39%
AVERAGE RATE PER ACRE:					
Agricultural Land and/or Buildings	£7.25	£7.61	£7.99	£8.39	£8.81
Billing Authorities	£252.97	£265.62	£278.91	£292.85	£307.50
RATE PER PERSON:					
Agricultural Drainage Ratepayers	£344.38	£361.60	£379.69	£398.66	£418.60
King's Lynn & West Norfolk Borough Council .	£12.85	£13.49	£14.17	£14.87	£15.62
Fenland District Council	£1.46	£1.53	£1.61	£1.69	£1.77
South Holland District Council	£0.43	£0.45	£0.47	£0.49	£0.52

6. 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 Balances and Reserves					
Capital Works Reserve	1,097,250	N/A	1,747,250	1,027,250	Decreasing
Development Reserve	1,843,170	✓	1,843,170	1,843,170	Stable
West Norfolk Inter Agency Flood Water Mgmt Reserve	50,000	✓	50,000	50,000	Stable
Grants Reserve	302,545	✓	0	0	Decreasing
Plant Reserve	2,821,148	✓	2,523,648	2,241,648	Decreasing
General Reserve	1,188,279	✓	1,160,740	1,160,764	Stable
	£7,302,392	ADEQUATE	£7,324,808	£6,322,832	
Other Reserves					
Revaluation Reserve	326,852	✓	0	0	Decreasing
Pensions Reserve Asset/(Liability)	88,000	✓	175,000	175,000	Increasing
	£414,852	ADEQUATE	£175,000	£175,000	
Total Reserves	£7,717,244	ADEQUATE	£7,499,808	£6,497,832	

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 General Reserve should equal at least one year's net expenditure and as a maximum it should not exceed one year's net expenditure plus the value of the pensions reserve deficit.

S JEFFREY
CHIEF FINANCIAL OFFICER
31 DECEMBER 2025

**KING'S LYNN 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 THE MAIN AREA: FROM 1 APRIL 2026 TO 31 MARCH 2027**



On the 23rd day of January 2026 the Board resolved as follows:-

1. That in respect of the financial year ending 31st March 2027 the proportions of expenditure to be raised by drainage rates with regard to agricultural land and/or buildings and by special levies on local billing authorities are 17.28% (£565,811) and 82.72% (£2,708,808) 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.

	<u>DRAINAGE RATE</u>			<u>SPECIAL LEVIES</u>	
	p	p		£	%
New Works and Improvement Works	7.403		Fenland District Council	£114,315	3.491%
Contributions to the Environment Agency	0.627		King's Lynn & West Norfolk Borough Council	£2,561,925	78.236%
Maintenance Works	9.278		South Holland District Council	£32,568	0.995%
Administration and Other Expenses	1.325	18.633			
LESS:-					
Government Grants	1.682				
Contributions from the Environment Agency	0.162				
Other Income	2.407	4.251			
		14.382			
Add/(deduct) for adjustment of balances		(3.363)			
		11.019		£2,708,808	82.72%

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

B LONG
CHAIRMAN

M COLEMAN
CHIEF EXECUTIVE OFFICER

CERTIFICATE

I certify as follows:-

1. That the drainage rate has been made before 15th February, as required by section 40(4) of the Act and in the manner prescribed by regulation 2 of The Drainage Rate (Forms) Regulations 1993.
2. That notice of the drainage rates and special levies has been given on the 23rd January 2026, as required by section 48(2) of the Act and affixed to the front door of the Board's office at Pierpoint House, 28 Horsley's Fields, King's Lynn, Norfolk, PE30 5DD, 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 23rd day of January 2026 and are payable in two equal instalments on 1 May and on 1 November next.
4. That a register containing the individual drainage hereditaments has been prepared and maintained in the prescribed form, together with a map showing the wherabouts of those hereditaments, in accordance with section 52(1) of the Act and the Registers of Drainage Boards Regulations 1968.
5. That drainage rates and special levies are beyond the scope of Vat, in accordance with the rules specified from time to time by HMRC.

M COLEMAN
CHIEF EXECUTIVE OFFICER

**KING'S LYNN 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 THE DIFFERENTIALLY RATED AREA: FROM 1 APRIL 2026 TO 31 MARCH 2027**



On the 23rd day of January 2026 the Board resolved as follows:-

1. That in respect of the financial year ending 31st March 2027 the proportions of expenditure to be raised by drainage rates with regard to agricultural land and/or buildings and by special levies on local billing authorities are 10.90% (£2,409) and 89.10% (£19,687) 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	0.000		Fenland District Council	£11,923	53.959%
Contributions to the Environment Agency	0.627		King's Lynn & West Norfolk Borough Council	£7,764	35.140%
Maintenance Works	0.000				
Administration and Other Expenses	1.325	1.952			
LESS:-					
Government Grants	0.000				
Contributions from the Environment Agency	0.000				
Other Income	0.000	0.000			
		1.952			
Add/(deduct) for adjustment of balances		(0.218)			
		1.734		£19,687	89.10%

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

B LONG
CHAIRMAN

M COLEMAN
CHIEF EXECUTIVE OFFICER

CERTIFICATE

I certify as follows:-

1. That the drainage rate has been made before 15th February, as required by section 40(4) of the Act and in the manner prescribed by regulation 2 of The Drainage Rate (Forms) Regulations 1993.
2. That notice of the drainage rates and special levies has been given on the 23rd January 2026, as required by section 48(2) of the Act and affixed to the front door of the Board's office at Pierpoint House, 28 Horsley's Fields, King's Lynn, Norfolk, PE30 5DD, 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 23rd day of January 2026 and are payable in two equal instalments on 1 May and on 1 November next.
4. That a register containing the individual drainage hereditaments has been prepared and maintained in the prescribed form, together with a map showing the wherabouts of those hereditaments, in accordance with section 52(1) of the Act and the Registers of Drainage Boards Regulations 1968.
5. That drainage rates and special levies are beyond the scope of Vat, in accordance with the rules specified from time to time by HMRC.

M COLEMAN
CHIEF EXECUTIVE OFFICER

DRAINAGE RATES AND SPECIAL LEVIES FOR 2026/27

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

1. On the 23rd January 2026 the Board made the following Drainage Rates:

Main Area:	11.019p in the pound (£)
Differentially Rated Area:	1.734p in the pound (£)

in respect of agricultural land and/or agricultural buildings in their district to raise £568,220 of their expenditure for the financial year ending on the 31 March 2027.

2. Also on the 23rd January 2026 the Board made a Special Levy of £2,728,495 on the following billing authorities:

Main Area:

King's Lynn & West Norfolk Borough Council	£2,561,925
Fenland District Council	£114,315
South Holland District Council	£32,568

Differentially Rated Area:

King's Lynn & West Norfolk Borough Council	£7,764
Fenland District Council	£11,923

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

Dated 23rd Day of January 2026.

M COLEMAN
CHIEF EXECUTIVE

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

For: King's Lynn Internal Drainage Board: <50>

From: <28 November 2024> To: <15 December 2025>

Rating District: Main Area: <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 28 November 2024			30,768.878	£5,135,713	17.377%	£166.913
50-0003-2	Eaubrink Farm GMBH	05010070 01/04/2022 Agricultural Holding	-3.440	-£510		
50-0021-9	Mr A J Artaman	19010034 01/04/2025 Sutton Bridge CP	30.225	£4,630		
		19010064 01/04/2025 Agricultural Holding	-30.225	-£4,630		
50-0026-6	The Occupier	02010020 01/04/2024 Terrington St Clement CP	-0.378	-£51		
50-0028-4	J R & S A Askew	20010775 01/04/2025 Marshland St James CP	57.842	£6,920		
		20010915 01/04/2025 Agricultural Holding	-44.823	-£5,337		
		20011055 01/04/2025 Land at Old Station Yard Middle Drove	-2.730	-£337		
		20011165 01/04/2025 ex N C C land	-10.289	-£1,246		
50-0032-4	Mr J Cockerton	17010460 01/04/2025 Walpole St Peter CP	3.233	£440		
50-0033-9	M R Askew and Son	06010070 01/04/2025 Tilney St Lawrence CP	3.417	£433		
		06010300 01/04/2025 Agricultural Holding	-3.417	-£433		
		20010010 01/04/2025 Bonnets Lane	-5.860	-£770		
		20010025 01/04/2025 Marshland St James CP	51.787	£6,510		
		20010265 01/04/2025 Ex Gathercole	-6.548	-£793		
		20010795 01/04/2025 Agricultural Holding	-23.898	-£3,075		
		20011535 01/04/2025 Potato Lane	-7.774	-£919		
		20019050 01/04/2025 Agricultural Holding	-7.707	-£954		
50-0042-8	Mr A P Baggaley	19010044 01/04/2024 Agricultural Holding	-41.108	-£6,389		
		19010344 01/04/2024 Ex G Speechley	-40.092	-£6,142		
		19010374 01/04/2024 Ex B Garner	-18.978	-£2,579		
		19010534 01/04/2020 Crown Land	1.882	£256		
50-0054-4	Mr N Baker	09010010 01/04/2025 Emneth CP	1.299	£183		
50-0056-6	Barclay Farms	25010271 01/04/2025 Middleton CP	70.615	£6,084		
		25011081 01/04/2025 Agricultural Holding	-70.615	-£6,084		
50-0067-7	Mr A P Baggaley	19010044 01/04/2024 Holding	41.108	£6,389		
		19010344 01/04/2024 Ex G Speechley	40.092	£6,142		
		19010370 01/04/2024 Ex Garner	4.892	£665		
		19010374 01/04/2024 Holding	12.204	£1,658		
50-0070-6	Mrs M Openshaw	20010335 01/04/2025 Agricultural Holding	-0.809	-£100		
		20011625 01/04/2025 Agricultural Holding	-1.002	-£103		
50-0071-9	Bateman Farms	03010050 01/04/2025 Walpole St Andrew CP	73.613	£10,422		
		03010054 01/04/2025 Agricultural Holding	-65.929	-£9,397		
		03010090 01/04/2025 Agricultural Holding	-4.780	-£629		
		03010284 01/04/2025 Walpole St Andrew CP (Crown Land)	73.898	£11,454		
		03010344 01/04/2025 Crown Land ex Moore	-66.756	-£10,431		
		03010350 01/04/2025 crown land ex moore	-7.142	-£1,023		
		04010044 01/04/2025 West Walton CP	180.960	£24,580		
		04010070 01/04/2025 Agricultural Holding	-49.414	-£7,039		
		04010084 01/04/2025 Agricultural Holding	-124.198	-£17,449		
		04010950 01/04/2025 Agricultural Holding	-17.051	-£1,443		
50-0073-5	Mrs J Bates	02012880 01/04/2024 Agricultural Holding	0.378	£25		
50-0074-9	Mr L C Bates	15010010 01/04/2025 Clenchwarton CP	1.974	£268		
		15010020 01/04/2025 Agricultural Holding	-1.974	-£268		
50-0082-1	RG, JT& ST Beckett	15010030 01/04/2004 Clenchwarton CP	-0.006	-£1		
50-0085-0	Mr & Mrs J.E Belcher	09010650 01/04/2023 Agricultural Holding	-0.782	-£110		
50-0087-8	Mr E W Bell	19010024 01/04/2025 Sutton Bridge CP	2.854	£363		
		19010114 01/04/2025 Sutton Bridge CP (Crown Land)	41.527	£5,993		

For: King's Lynn Internal Drainage Board: <50>

From: <28 November 2024> To: <15 December 2025>

Rating District: Main Area: <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 28 November 2024			30,768.878	£5,135,713	17.377%	£166.913
50-0087-8	Mr E W Bell	19010674 01/04/2025 Ex Mr Nunn	-2.854	-£363		
		19010754 01/04/2025 Crown Land Ex L B Woods	-41.527	-£5,993		
50-0125-7	Mr A Brammer	02011130 01/04/2025 Terrington St Clement CP	2.689	£446		
50-0134-9	Mr J Partridge	17010270 01/04/2026 Agricultural Holding	-1.272	-£173		
50-0135-2	Mr D Brown	09010395 01/04/2025 Emneth CP	5.342	£620		
		09010615 01/04/2025 Agricultural Holding	-1.623	-£188		
		09011175 01/04/2025 Agricultural Holding	-3.719	-£432		
		21010045 01/04/2025 Outwell CP	130.946	£49,803		
		21010095 01/04/2025 Agricultural Holding	-9.707	-£32,504		
		21010195 01/04/2025 Agricultural Holding	-90.692	-£13,247		
		21010285 01/04/2025 Agricultural Holding	-3.572	-£405		
		21010295 01/04/2025 Agricultural Holding	-19.216	-£2,615		
		21011275 01/04/2025 Agricultural Holding	-7.759	-£1,032		
50-0137-9	Mr D Butters	02010010 01/04/2025 Terrington St Clement CP	0.809	£110		
50-0150-8	Occupier	1701130 01/04/2024 Walpole CP	1.695	£230		
50-0161-5	Mr T J Burt	06010090 01/04/2024 Tilney St Lawrence CP (Off Spice Hill Road)	-5.340	-£634		
		06010170 01/04/2024 Tilney St Lawrence CP (School Road)	-1.762	-£213		
		06010220 01/04/2026 Tilney St Lawrence CP (Ex G Savage)	-3.218	-£438		
50-0173-0	NCC Western Farms Estates	04010140 11/10/2024 West Walton CP Ingleborough Farm	0.089	£13		
50-0175-8	Mr R F Callaby	38010021 01/04/2025 Ex R H Callaby	-0.862	-£110		
50-0177-8	Ms A Callaby & Ms S Sexton	38010021 01/04/2025 Heacham CP	0.862	£110		
50-0181-9	J T Campion & Sons	09010010 01/04/2024 Emneth CP	11.612	£1,670		
50-0197-8	Mrs S R Cavill	04010650 01/04/2026 Walsoken CP	10.258	£1,428		
50-0200-9	C W Cave (Ter.) Ltd	02010320 01/04/2023 Agricultural Holding	0.000	£4,790		
50-0212-9	Mrs C Clare (Deleted) (Archived)	02010370 01/04/2025 Agricultural Holding	-1.853	-£215		
50-0213-6	G L Clare & Sons	04010180 01/04/2004 West Walton CP	0.358	£44		
50-0222-9	Mr C P Clarke	20010145 01/04/2025 Agricultural Holding	0.380	£47		
50-0223-1	Mr B D Claxton	09010170 01/04/2004 Emneth CP	0.432	£64		
50-0224-7	Mr C & B D Claxton	09011250 01/04/2004 Emneth CP	-0.080	-£11		
50-0234-9	Mr A C Clifton	17010460 01/04/2025 Ex Mrs A M Clifton	-3.233	-£440		
50-0235-6	Mr J D Clifton	07010200 01/04/2025 Land around Poppenhoe Farm	-36.528	-£4,086		
50-0275-9	Mr R N Cousins	17010500 01/04/2024 includes buildings	1.214	£168		
50-0289-1	J B Crofts and Sons	09011670 01/04/2025 Agricultural Holding	-1.457	-£222		
50-0318-5	F W Deptford (Hungate) Ltd	09010340 01/04/2025 Emneth CP	-28.025	-£3,469		
		12010035 01/04/2021 Stow Bardolph CP	5.205	£839		
		20011255 01/04/2023 Marshland St James CP	-0.575	-£68		
50-0321-4	Dersingham Manor Farms	37010171 01/04/2025 Snettisham CP	-7.604	-£761		
50-0345-6	The Dweeks	19010294 01/04/2007 Sutton Bridge CP	1.164	£103		
50-0353-8	Edwin Seaman Farms Ltd	01010601 01/04/2025 Near Gaywood Bridge, Wootton Road	-8.762	-£604		
50-0354-9	Mr G Eggleton	17012380 01/04/2026 Agricultural Holding	-0.826	-£112		
50-0385-9	Miss P Leroux	12010055 01/04/2025 Agricultural Holding	-1.199	-£160		
50-0404-9	FGSPV 3 Ltd	02010320 01/04/2025 Benns Lane Terrington St Clement CP	-2.256	-£2,300		
50-0418-0	Farmland Reserve UK Ltd	19010010 01/04/2025 Sutton Bridge CP	3.804	£470		

For: King's Lynn Internal Drainage Board: <50>

From: <28 November 2024> To: <15 December 2025>

Rating District: Main Area: <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 28 November 2024			30,768.878	£5,135,713	17.377%	£166.913
50-0419-8	Mr & Mrs S Feleki	11010103 01/04/2026 Wiggenhall St Mary Magdalen CP	1.839	£226		
50-0487-0	Mr S Gee	17012700 01/04/2025 Walpole St Peter CP	1.424	£193		
50-0501-9	Hadleigh Farms	27010461 01/04/2024 Leziat CP 50 Grazing Rights	1.420	£8		
50-0518-4	Hardwick Farm Partnership	23010431 01/04/2024 Agricultural Holding	-13.419	-£1,134		
50-0526-9	G Harrington Nurseries Ltd	07011910 01/04/2025 Agricultural Holding	-12.238	-£1,695		
50-0535-7	Mr D Harrison	20011835 01/04/2005 Marshland St James CP	1.034	£136		
50-0542-9	AD & AC Harrold	07011760 01/04/2026 Walsoken CP	0.005	£1		
50-0549-7	Mr & Mrs P J D & M A Harpley	17010977 01/04/2024 Walpole St Peter CP	0.415	£57		
50-0571-7	Mr N Higgs Dec'd	03010714 01/04/2025 Agricultural Holding	-1.214	-£434		
50-0573-8	The Occupier	06010060 01/04/2025 Tilney St Lawrence CP	-0.714	-£85		
50-0574-8	Miss K Powell & Mr S Ewing	03010714 01/04/2025 Walpole St Andrew CP	1.214	£434		
50-0593-7	Mrs G M Heavey	17010270 01/04/2021 Walpole St Peter CP	0.643	£87		
50-0598-8	Mr M J Human (Deleted) (Archived)	03010140 01/04/2025 Walpole St Andrew CP	-1.097	-£148		
		03010960 01/04/2025 Agricultural Holding	-1.070	-£158		
		03011000 01/04/2025 Agricultural Holding	-2.036	-£302		
50-0599-9	Humans Farms Limited	03010140 01/04/2025 Walpole St Andrew CP MJH	4.203	£608		
50-0607-5	Mr P A Hunter	02010210 01/04/2025 Terrington St Clement CP (Craske Lane)	-4.848	-£884		
50-0610-3	Mr D Hurn	02010134 01/04/2025 Agricultural Holding	4.848	£884		
		02011130 01/04/2025 Agricultural Holding	-2.103	-£349		
50-0611-9	Ms K M Hemnell & M J Matthewson	09010180 01/04/2025 Emneth CP	1.937	£287		
50-0622-1	F & G Jackson	04010650 01/04/2026 Holding F & G Jackson	-10.176	-£1,416		
50-0630-9	Dr Bowling & Mr Parkin	29010071 01/04/2025 Agricultural Holding	-1.368	-£115		
50-0632-3	Mrs S E Johnson	02012670 01/04/2024 Station Road - Terrington St Clement CP	-0.399	-£57		
50-0637-7	Mrs A Jones	06010170 01/04/2025 Tilney St Lawrence CP	4.446	£539		
50-0650-4	W H Kerkham (Rhoon) Ltd	15010410 01/04/2019 Agricultural Holding	2.226	£302		
50-0653-5	Mr J Taylor	19010454 01/04/2025 Agricultural Holding	-1.286	-£181		
50-0659-7	Kings Lynn I D B	05010030 01/04/2010 Flood Plain land near Islington Pumps	1.762	£0		
		06010070 01/04/2012 Gravel Bank	2.023	£0		
		AV £374 80.268pHa				
		15010410 01/04/2019 Clockcase Lane Clenchwarton	1.113	£151		
		AV £151 135.893pHa				
50-0671-9	Mr L Knight	15010010 28/08/2025 Clenchwarton CP	8.471	£1,122		
50-0673-5	The Occupier	19010454 01/04/2025 Sutton Bridge PC	1.286	£181		
50-0676-4	Mr J D Kirk	04010010 01/04/2023 West Walton CP	1.433	£169		
50-0680-9	Mr B Lakey	07010750 01/04/2025 Agricultural Holding	-1.538	-£234		
50-0708-8	GROSVENOR PARTNERSHIP LP	07010780 01/04/2026 Agricultural Holding	-10.768	-£1,770		
		09011340 01/04/2026 Ex J Wooler Meadowgate Lane	-8.389	-£1,347		
50-0719-5	Mr J R Madgett	07010890 01/04/2025 Walsoken CP	0.623	£104		
50-0723-2	A Markillie Ltd	07010250 01/04/2025 Parish of Walsoken	36.528	£4,086		
50-0732-1	Mr B T Mashford Dec'd	15010500 01/04/2025 Agricultural Holding	-2.428	-£330		

For: King's Lynn Internal Drainage Board: <50>

From: <28 November 2024> To: <15 December 2025>

Rating District: Main Area: <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 28 November 2024			30,768.878	£5,135,713	17.377%	£166.913
50-0745-2	Mr & Mrs A McCluskey	20011955 01/04/2025 Agricultural Holding	-1.189	-£147		
50-0761-5	Occupier	17011330 01/04/2024 Walpole (St Peter) CP	-1.695	-£230		
50-0772-8	Mrs J Moore	19010574 01/04/2024 Sutton Bridge CP	-1.245	-£145		
50-0788-6	Mr J M Murphy	06010090 01/04/2024 Tilney St Lawrence CP	5.347	£634		
50-0796-8	J A Needham Ltd	15010550 01/04/2025 Clenchwarton CP	-8.471	-£1,122		
50-0799-7	C & L Newell	26010101 01/04/2025 Agricultural Holding	-3.941	-£310		
50-0804-3	Mr A R Nichols	15010750 01/04/2024 Clenchwarton CP	4.209	£571		
50-0813-7	W Norman and Son Ltd	07010890 01/04/2024 Walsoken CP	7.142	£868		
		09011160 01/04/2025 Emneth CP	1.457	£222		
50-0854-6	Mr & Mrs A Pickett	02011400 01/04/2025 Agricultural Holding	-0.809	-£110		
50-0877-3	Mr M Flint & Mrs A Flint	11010103 01/04/2026 Wiggenhall St Mary Magdalen CP	-1.839	-£226		
50-0878-9	H Prins Ltd	07010330 01/04/2026 includes buildings	-1.548	-£339		
		09010150 01/04/2013 Agricultural Holding	-1.886	-£296		
50-0916-9	Redleigh Homes Ltd	17011830 01/04/2025 Walpole St Peter CP	2.916	£403		
50-0949-0	Mr C Rust	26010101 01/04/2025 East Winch CP	3.941	£310		
50-0971-1	Exors of R Savage Dec'd	06010200 08/03/2024 Tilney St Lawrence CP	-1.683	-£229		
		06010390 08/03/2024 Tilney St Lawrence CP	-5.180	-£704		
		06010820 01/04/2022 Tilney St Lawrence CP	-3.151	-£374		
		06010860 08/03/2024 Land at Church Roa, Terrington St John	-1.772	-£241		
50-0972-8	Mrs G M Savage	06010830 01/04/2026 Agricultural Holding	0.790	£105		
50-0977-1	Mrs C Perrin (Deleted) (Archived)	17011830 01/04/2024 Agricultural Holding	-2.978	-£412		
50-1015-1	Mr M Boon	06010940 01/04/2025 includes buildings	-1.712	-£1,425		
50-1020-9	Mrs J Stevens	07011020 01/04/2025 Holding	-1.387	-£172		
50-1021-1	Mr H P Spurge	03010020 01/04/2026 Walpole St Andrew CP	0.488	£66		
50-1024-2	THE OCCUPIER	06010940 01/04/2025 Tilney St Lawrence CP Inc buildings	1.712	£1,425		
50-1035-9	Step 6 Ltd	23010431 01/04/2025 North Runcton	10.870	£919		
50-1038-9	Mr T Stanford	06010830 01/04/2022 Tilney St Lawrence CP	14.214	£1,880		
50-1040-0	Mr A J Stewart	09010010 01/04/2025 Emneth CP	0.330	£49		
50-1054-9	Mrs R Taylor	20011825 01/04/2025 Land at Long Lotts Drove	0.809	£100		
50-1064-9	Mrs A E Taylor	07011920 31/10/2025 Walsoken CP	-8.870	-£1,374		
50-1082-9	Mr J H Wright	02012670 01/04/2024 Station Road - Terrington St Clement	0.399	£57		
		04010074 01/07/2025 Ingleborough Farm	2.670	£368		
		04010140 10/10/2024 West Walton CP Ingleborough Farm South	-2.759	-£381		
		04010940 01/04/2025 Grange Farm - NCC Lane	9.251	£1,272		
50-1093-4	Mr G M Travers & Ms J J Daniels	17011093 01/04/2024 Walpole St Peter CP	0.952	£132		
50-1137-3	Mr P Walsh	21010045 01/04/2026 Outwell CP	0.365	£69		
50-1149-8	J T Ward and Sons Fruit Growers (Deleted) (Archived)	09011110 01/04/2024 Agricultural Holding	-11.612	-£1,670		
50-1152-8	Ashwick Farms LLP	15010490 01/04/2022 Clenchwarton CP	-0.278	-£35		
50-1172-0	West Walton Parish Council	04011110 01/04/2025 Agricultural Holding	-2.452	-£317		
50-1178-2	Mr D White	17012700 01/04/2025 Walpole St Peter CP	-1.424	-£193		
50-1214-9	Mr S C Gadsby	21010665 01/04/2025 Outwell CP NCC Land	19.027	£2,318		
50-1236-9	Mr R C Wyatt	21010225 01/04/2025 Agricultural Holding	-8.776	-£989		
		21010245 01/04/2025 Land Ex P B Cutting	-10.251	-£1,329		
50-1242-8	Mr I Dent	17010010 01/04/2024 Agricultural Holding	0.267	£37		

For: King's Lynn Internal Drainage Board: <50>

From: <28 November 2024> To: <15 December 2025>

Rating District: Main Area: <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 28 November 2024			30,768.878	£5,135,713	17.377%	£166.913
50-1310-1	Mrs F Parkes	09010180 01/04/2025 Parish of Emneth	-0.811	-£119		
50-1320-3	P J Lee & Sons	09010340 01/04/2025 Emneth CP	1.677	£199		
50-1337-9	Mr L Bailey	17011830 01/04/2016 Parish of Walpole	0.280	£39		
50-1375-9	Mr R J Edwards	07011160 01/04/2025 Land at Burretgate Road, Walsoken	5.975	£943		
50-1385-5	Mr & Mrs A & L Venz	15010490 01/04/2018 Margaretta House	0.538	£68		
50-1412-9	Mr C D Cutche	15010410 01/04/2019 Point Farm	-3.339	-£454		
50-1433-2	Mr A Pendrick	060101330 01/04/2026 Parish of Tilney St Lawrence	-1.434	-£195		
50-1468-6	Ms K Smith (Deleted) (Archived)	04010100 01/04/2021 West Walton CP	-1.214	-£164		
50-1470-3	Mr R Howlett	15010750 01/04/2024 Holding	-4.209	-£571		
		27010461 01/04/2024 50 Grazing Rights, Leziate Fen	-1.420	-£8		
50-1472-9	Mr & Mrs W N McCoo	17012160 01/04/2025 Walpole CP (Walnut Road)	-1.886	-£256		
50-1484-8	Pretoria Energy Arable Ltd	04010050 01/10/2019 West Walton CP	-1.461	-£172		
50-1488-9	Mr G Barwell	04010400 01/04/2023 Walton Highway CP	0.532	£63		
50-1520-6	Mr D Loveless	01010601 01/04/2026 Spring Wood Spring Lane	-2.595	-£179		
50-1535-9	Mr G F Perry	07010737 01/04/2025 Walsoken CP	-1.448	-£183		
50-1542-6	Platform Housing LTD	08010010 01/04/2026 Land between A1101 & Meadowgate Lane Wisbech	-5.747	-£4,844		
50-1573-8	Ms S Coleman	09010360 01/04/2026 Emneth CP	-0.275	-£39		
50-1575-7	Mr B Wilson	09010010 01/04/2025 Emneth CP	-1.299	-£183		
50-1594-8	Mr R Nuttall	21010045 01/04/2026 Outwell CP	-0.365	-£69		
50-1597-8	The Henry Smith Charity (Deleted) (Archived)	19010404 01/04/2025 Sutton Bridge CP	-3.804	-£470		
50-1604-9	Mr M Rout	09011570 01/04/2025 Emneth CP	-0.350	-£49		
50-1635-9	Exors of M Davidson	06010170 01/04/2025 Tilney St Lawrence CP	-4.446	-£539		
50-1658-7	Mrs & Mrs J & J Low	20010565 01/04/2025 Marshland St James CP	-1.482	-£192		
50-1661-8	Ingleborough Care Farm CIC	04010014 01/04/2025 West Walton CP	-29.493	-£4,096		
50-1691-6	Mr & Mrs B J & S E Levine	17011691 01/04/2024 Walpole St Peter CP	0.995	£138		
50-1693-4	Marshland Flowerbulbs Ltd	02010370 01/04/2025 Terrington St Clement CP	1.853	£215		
50-1694-5	Elmside Ltd	07010780 01/04/2024 Walsoken CP	9.501	£1,562		
50-1695-9	Mr S J Champion	04010010 01/04/2021 West Walton CP	1.214	£164		
50-1696-5	Mr P Dabrowa	07010737 01/04/2025 Walsoken CP	1.448	£183		
50-1697-3	Mr & Mrs P Harding	12010055 01/04/2025 Stow Bardolph CP	1.199	£160		
50-1698-9	Mr & Mrs R & E Sooriah	29010071 01/04/2025 Agricultural Holding	1.368	£115		
50-1699-6	Mr & Mrs J & A Dowe	07011020 01/04/2025 Walsoken CP	1.387	£172		
50-1700-2	Mrs V Manjadria	19010574 01/04/2024 Sutton Bridge CP	1.245	£145		
50-1701-9	Sanderling Ltd	09010340 01/04/2025 Emneth CP	26.348	£3,270		
50-1702-7	Emerald Homes Ltd	17012160 01/04/2025 Walpole CP (Walnut Road)	1.886	£256		
50-1703-1	Mr S L Walpole	15010500 01/04/2025 Clsnchwarton CP	1.597	£217		
50-1704-8	Mr A J Cunningham	15010500 01/04/2025 Clenchwarton CP	0.831	£113		
50-1705-8	Mrs J A Tyson	15010010 01/04/2025 Clenchwarton CP	0.271	£37		
50-1707-8	Tramways Group	09010650 01/04/2023 Emneth CP	0.782	£110		
50-1708-9	Freebridge Community Housing Ltd	01010601 01/04/2025 Land Adjacent Dairy Way, Gaywood	8.762	£604		
		06010010 01/04/2024 Tilney St Lawrence CP	0.342	£41		

For: King's Lynn Internal Drainage Board: <50>

From: <28 November 2024> To: <15 December 2025>

Rating District: Main Area: <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 28 November 2024			30,768.878	£5,135,713	17.377%	£166.913
50-1709-1	Ms H Pryer	060101330 01/04/2026 Tilney St Lawrence CP	0.560	£76		
50-1711-9	Lidl Great Britain Ltd	23010431 01/04/2025 Kings Lynn CP	2.263	£191		
50-1712-3	Prosperity Wealth & Developments Ltd	07011920 31/10/2025 Broadend Road / Green Lane Walsoken CP	8.870	£1,374		
50-1713-6	Mr S Russell	04010140 11/10/2024 West Walton CP Ingleborough Farm	29.493	£4,096		
50-1714-9	Mr D L Housden	06010010 01/04/2024 Tilney St Lawrence CP	0.892	£108		
50-1715-4	Mrs J Parsons	06010010 01/04/2024 Tilney St Lawrence CP	0.528	£64		
50-1716-5	ASCL Ltd	01010601 01/04/2026 Spring Wood, Spring Lane, Kings Lynn	2.595	£179		
50-1717-9	South Holland District Council	19010010 01/04/2026 Sutton Bridge CP	0.710	£63		
50-1887-9	Spurge	03010010 01/04/2026 Walpole St Andrew CP	-0.488	£-66		
50-1889-6	Mr R Leslie	37010171 01/04/2025 Snettisham CP	7.534	£754		
50-1892-5	Mrs P Maxwell	06010060 01/04/2025 Tilney St Lawrence CP	0.714	£85		
50-1893-9	Mrs J A Low	20010565 01/04/2025 Marshland St James CP	1.482	£192		
50-1894-4	The Occupier	02010320 01/04/2025 Terrington St. Clement CP	2.256	£2,300		
50-1895-4	Ms R J Mills	09011570 01/04/2025 Emneth CP	0.350	£49		
50-1896-9	The Occupier	20010335 01/04/2025 Marshland St James CP	0.809	£100		
		20011625 01/04/2025 Marshland St James CP	1.002	£103		
50-1897-6	Mr J Easter	09010360 01/04/2026 Emneth CP	0.275	£39		
50-1898-3	Mr C Hillier	17012380 01/04/2026 Walpole CP	0.826	£112		
169	(+/-) Land/Value Movements from 28 November 2024 to 15 December 2025		-4.913	£-845		
1,298	(=) Agricultural Land and/or Buildings in Main Area, as at 15 December 2025		30,763.965	£5,134,868	17.279%	£166.912

Rate Book Movements Reconciliation by Property Type

DRS V25: Rates Management

For: King's Lynn Internal Drainage Board: <50>

From: <28 November 2024> To: <15 December 2025>

Rating District: Main Area: <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 28 November 2024			3,960.721	£24,419,583	82.623%	£6,165.439
50-9000-7 B C K L & W N						
Opening Balances as at 28 November 2024			3,556.161	£23,138,597	78.289%	£6,506.622
(+/-) Land/Value Movements from 28 November 2024 to 15 December 2025						
50-9000-7	B C K L & W N	01 01/04/2026 Due Biannually 1 May & 1 Nov	17.007	£111,471		
(=) B C K L & W N, as at 15 December 2025			3,573.168	£23,250,068	78.236%	£6,506.850
50-9001-1 Fenland District Council						
Opening Balances as at 28 November 2024			157.814	£985,427	3.334%	£6,244.231
(+/-) Land/Value Movements from 28 November 2024 to 15 December 2025						
50-9001-1	Fenland District Council	01 01/04/2026 Due Biannually 1 May & 1 Nov	7.014	£52,011		
(=) Fenland District Council, as at 15 December 2025			164.828	£1,037,438	3.491%	£6,294.064
50-9002-9 South Holland District Council						
Opening Balances as at 28 November 2024			246.746	£295,559	1.000%	£1,197.827
(+/-) Land/Value Movements from 28 November 2024 to 15 December 2025						
50-9002-9	South Holland District Council	01 01/04/2008 Due Biannually 1 May & 1 Nov	0.000	£0		
(=) South Holland District Council, as at 15 December 2025			246.746	£295,559	0.995%	£1,197.827
2	(+/-) Land/Value Movements from 28 November 2024 to 15 December 2025		24.021	£163,482		
3	(=) Other Land in Main Area, as at 15 December 2025		3,984.742	£24,583,065	82.721%	£6,169.299
1,301	Rate Book for Main Area, as at 15 December 2025		34,748.707	£29,717,933	100.000%	

Rate Book Movements Reconciliation by Property Type

DRS V25: Rates Management

For: King's Lynn Internal Drainage Board: <50>

From: <28 November 2024> To: <15 December 2025>

Rating District: Differentially Rated Area: <01>

Property Type: Agricultural Land and/or Buildings

<i>Account ID</i>	<i>Occupier/Assessment ID</i>	<i>Effective Date/Short Description</i>	<i>Rated Ha</i>	<i>Annual Value</i>	<i>Proportion</i>	<i>AV/Ha</i>
Rate Book, as at 28 November 2024			949.227	£138,919	10.902%	£146.350
<hr/>						
0		(+/-) Land/Value Movements from 28 November 2024 to 15 December 2025	0.000	£0		
<hr/>						
9		(=) Agricultural Land and/or Buildings in Differentially Rated Area, as at 15 December 2025	949.227	£138,919	10.902%	£146.350

Rate Book Movements Reconciliation by Property Type**DRS V25: Rates Management****For: King's Lynn Internal Drainage Board: <50>****From: <28 November 2024> To: <15 December 2025>****Rating District: Differentially Rated Area: <01>****Property Type: Other Land**

Account ID	Occupier/Assessment ID	Effective Date/Short Description	Rated Ha	Annual Value	Proportion	AV/Ha
Rate Book, as at 28 November 2024			380.103	£1,135,361	89.098%	£2,986.982
50-9000-7 B C K L & W N						
Opening Balances as at 28 November 2024			290.583	£447,776	35.140%	£1,540.957
<u>(+/-) Land/Value Movements from 28 November 2024 to 15 December 2025</u>						
50-9000-7	B C K L & W N	02 01/04/2008 Due Biannually 1 May & 1 Nov	0.000	£0		
(=) B C K L & W N, as at 15 December 2025			290.583	£447,776	35.140%	£1,540.957
50-9001-1 Fenland District Council						
Opening Balances as at 28 November 2024			89.520	£687,585	53.959%	£7,680.798
<u>(+/-) Land/Value Movements from 28 November 2024 to 15 December 2025</u>						
50-9001-1	Fenland District Council	02 01/04/2023 Due Biannually 1 May & 1 Nov	0.000	£0		
(=) Fenland District Council, as at 15 December 2025			89.520	£687,585	53.959%	£7,680.798
0	(+/-) Land/Value Movements from 28 November 2024 to 15 December 2025		0.000	£0		
2	(=) Other Land in Differentially Rated Area, as at 15 December 2025		380.103	£1,135,361	89.098%	£2,986.982
11	Rate Book for Differentially Rated Area, as at 15 December 2025		1,329.330	£1,274,280	100.000%	
1,312	Rate Book for all Rating Districts, as at 15 December 2025		36,078.037	£30,992,213		