



# Broads

## Drainage Board

**RATE ESTIMATES  
FOR THE FINANCIAL YEAR  
2024/2025**

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

**BROADS (2006) IDB  
RATE ESTIMATES FOR 2024-25  
EXECUTIVE SUMMARY**

1. Members are asked to approve an increase of 12% in drainage rates and special levies for 2024-25, as shown in Option 3 below, which will minimise flood risk and deliver a balanced budget within the next 3 years, as requested by the Board last year.

2. Over the last 15 years, the Board has been financing a significant and increasing proportion of its day-to-day operating expenditure from reserves, which is not sustainable. If we continue to do this at the same rate, we will run out of money within 3 years.

3. Therefore, in order to place the Board's finances on a more sustainable footing, we need to increase drainage rates and special levies so that we can deliver a balanced budget within the next 3 years. 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 plan to evaluate and make efficiencies (where possible) within current processes, but still carryout the full maintenance programme on the high, medium and lower priority channels to minimise flood risk in the area, as shown in the preceding Works Programme. Consequently, a reducing part of the Board's day-to-day operating expenditure will continue to be financed from reserves, but only for the next 2 years. This is reflected in Option 3 below.

5. We also plan to continue to invest and deliver an ambitious Capital Programme, which is 100% financed by grant-in-aid and should reduce maintenance costs in the future.

6. If we were to finance all our day-to-day operating expenditure from drainage rates and special levies this year, we would need an increase of 19.27% in drainage rates and special levies (Option 1 below), which is likely to be unaffordable and why we are proposing to phase-in increases in drainage rates and special levies/reductions in net expenditure over the next 3 years.

7. If we were to make cuts in the programme and only carryout maintenance work on the high and medium priority channels shown in the Works Programme, we would require an increase of 6.47% in drainage rates and special levies, as is reflected in Option 2 below. However, flood risk would increase in the area because there would be parts of the district that we could no longer protect (the areas served by the lower priority watercourses, as shown in the preceding Works Programme).

8. This year we are proposing to increase drainage rates and special levies more significantly than in recent years, at the same time as reducing expenditure and using reserves to finance our day-to-day operating expenditure for the next 2 years, so we are cutting our cloth and not just expecting drainage ratepayers and councils to pick up the shortfall when the reserves disappear.

**S JEFFREY  
FINANCE AND RATING MANAGER**



(\*) Notes:

- 1) SCH80 is the fully approved project code for Upper Thurne, assessing 15 pumping station replacements & refurbishments and 2 Culvert Replacements. The scheme is 100% funded by the Environment Agency. The detailed design has been awarded to Jacobs, and the Early Supplier Engagement is being provided by BAM Nuttall. The detailed design has been split into three work packages with the first design package having an anticipated completion date of April 2024.
  
- 2) SCH77 is the fully funded business case for The River Yare is assessing 6 pumping station replacements & refurbishments. We have £1m approved to develop the Outline Business Case (OBC) and we aim to be in contract with Jacobs in February 2024. We will only be able to progress the project post OBC when a full funding package is in place.
  
- 3) SCH79 is for The River Bure to assess 7 pumping station replacements & refurbishments. We have £450k approved to develop the OBC but we cannot continue until we receive approval of further funding, expected June 2024. We will only be able to progress the project post OBC when a full funding package is in place.
  
- 4) SCH73 is for the Muckfleet project, and included automating the manual gate at the downstream end of the Muckfleet, working in partnership with Anglian Water, as well as some additional snagging work required to the main bank. This work has been completed in November 2023.

K NASH

PROJECT DELIVERY MANAGER

**BROADS (2006) INTERNAL DRAINAGE BOARD  
MAINTENANCE WORKS PROGRAMME FOR 2024/25**

<b>ID</b>	<b>DRAINS MAINTENANCE</b>	<b>Actual 2022/23</b>	<b>Estimate 2023/24</b>	<b>Probable 2023/24</b>	<b>Estimate 2024/25</b>
<b>Smallburgh</b>					
CMT001P	Hickling Catchment	12,169	10,321	13,876	19,590
CMT150P	Stubb Mill Catchment	1,894	1,422	1,250	1,290
CMT002P	Heigham Holmes Catchment	0	2,133	383	3,545
CMT003P	Potter Heigham Catchment	8,385	5,688	3,325	6,610
CMT004P	Horsefen Ludham Catchment	3,391	3,555	3,555	4,675
CMT005P	Horning Catchment	10,127	4,266	4,266	5,480
CMT149P	Irstead Catchment	368	711	711	1,290
CMT006P	Ludham Bridge Catchment	4,496	3,555	4,255	6,125
CMT008P	Catfield Catchment	1,026	0	0	3,250
CMT009P	Sutton Catchment	0	0	3,995	6,795
CMT010P	Chapelfield Catchment	8,327	0	3,262	4,835
CMT011P	East Ruston Catchment	8,290	7,110	8,786	8,060
CMT012P	Wayford Bridge Catchment	452	24	0	2,400
CMT151P	St Benets Catchment	3,705	4,977	4,977	2,740
CMT046G	Gravitational	0	0	1,475	0
		<b>£62,629</b>	<b>£43,762</b>	<b>£54,116</b>	<b>£76,685</b>
<b>Middle Bure</b>					
CMT024P	Hermitage Catchment	12,289	8,532	8,532	10,400
CMT025P	Upton Dole Catchment	18,866	14,240	14,240	14,270
		<b>£31,155</b>	<b>£22,772</b>	<b>£22,772</b>	<b>£24,670</b>
<b>Repps</b>					
CMT020P	Thurne Cachment	0	7,110	0	5,400
CMT021P	Repps Catchment	2,504	3,555	11,602	11,125
CMT022P	Martham Catchment	6,123	3,555	6,778	7,335
		<b>£8,627</b>	<b>£14,220</b>	<b>£18,380</b>	<b>£23,860</b>
<b>Happisburgh</b>					
CMT027P	Brograve Catchment	26,109	36,353	36,353	50,625
CMT028P	Horsey Catchment	8,617	11,376	11,376	9,350
CMT147P	Somerton North Catchment	6,652	10,685	4,114	14,270
CMT029P	Somerton South Catchment	9,934	2,844	9,449	3,385
		<b>£51,313</b>	<b>£61,258</b>	<b>£61,292</b>	<b>£77,630</b>
<b>Lower Bure</b>					
CMT121P	Tunstall Catchment	26,556	30,940	30,940	19,510
CMT122P	Five Mile Catchment	11,548	20,628	415	6,770
CMT123P	Ashtree Catchment	11,954	7,901	6,796	4,190
CMT124P	Breydon Catchment	35,062	54,036	54,036	36,685
CMT125P	Sevenmile Catchment	16,046	24,885	24,885	16,930
CMT148P	Berney Catchment	1,657	4,266	4,266	1,935
ESA	Halvergate ESA/WM	2,067	10,667	10,667	7,740
		<b>£104,889</b>	<b>£153,322</b>	<b>£132,005</b>	<b>£93,760</b>
<b>Muckfleet</b>					
CMT031P	Mautby Catchment	6,854	18,509	14,000	13,180
CMT032P	Caister Village (new 2020/21)	0	0	0	2,900
CMT034P	Stokesby Catchment	25,498	19,642	27,000	18,340
DRN035	Hemesby and Ormesby Catchment	0	3,555	3,555	0
		<b>£32,352</b>	<b>£41,706</b>	<b>£44,555</b>	<b>£34,420</b>
<b>Lower Yare First - Buckenham</b>					
CMT153P	Buckenham Catchment	0	£0	£0	0
<b>Lower Yare First - Postwick</b>					
CMT152P	Postwick Catchment	0	0	4,512	3,870
<b>Lower Yare Fourth</b>					
CMT154P	Cantley Catchment	0	0	0	0
	<b>DRAINS MAINTENANCE ESTIMATE</b>	<b>£290,966</b>	<b>£337,041</b>	<b>£337,632</b>	<b>£334,895</b>

**BROADS (2006) INTERNAL DRAINAGE BOARD  
MAINTENANCE WORKS PROGRAMME FOR 2024/25**

		Actual	Estimate	Probable	Estimate
<b>PUMPING STATION MAINTENANCE</b>		<b>2022/23</b>	<b>2023/24</b>	<b>2023/24</b>	<b>2024/25</b>
<b>Smallburgh</b>					
P001	Hickling Eastfield Pumping Station	17,401	16,763	28,858	18,010
P150	Hickling Stubb Pumping Station	36,136	8,269	38,729	7,190
P002	Heigham Holmes Pumping Station	12,018	22,037	14,510	25,944
P003	Potter Heigham Pumping Station	24,414	11,828	22,939	12,309
P004	Horsefen Pumping Station	8,255	10,197	10,197	10,633
P005	Horning Pumping Station	15,779	17,419	25,344	20,470
P149	Irstead Pumping Station	5,440	7,681	7,681	6,934
P035	Ludham Bridge North Pumping Station	17,719	6,532	17,258	5,641
P036	Ludham Bridge South Pumping Station	8,280	13,328	12,087	14,626
P008	Catfield Pumping Station	8,618	10,709	10,709	10,514
P009	Sutton Pumping Station	17,591	7,651	17,591	7,165
P010	Chapelfield Pumping Station	18,463	7,000	20,463	5,733
P011	Tonnage Bridge Pumping Station	10,704	14,139	12,442	6,194
P012	Wayford Bridge Pumping Station	3,756	12,290	7,439	12,939
CMT051G	Sutton Scheme	5,337	7,647	5,337	7,663
P151	St Benets Pumping Station	17,594	13,656	13,656	14,799
		<b>£227,506</b>	<b>£187,147</b>	<b>£265,240</b>	<b>£186,765</b>
<b>Middle Bure</b>					
P024	Hermitage Pumping Station	15,053	10,851	15,374	11,252
P025	Upton Dole Pumping Station	27,459	27,820	22,336	34,365
		<b>£42,512</b>	<b>£38,671</b>	<b>£37,710</b>	<b>£45,618</b>
<b>Repps</b>					
P020	Thurne Pumping Station	8,442	11,775	8,442	12,510
P021	Repps Pumping Station	12,747	11,392	12,747	11,444
P022	Martham Pumping Station	26,188	17,282	24,008	19,000
		<b>£47,377</b>	<b>£40,449</b>	<b>£45,197</b>	<b>£42,955</b>
<b>Happisburgh</b>					
P027	Brograve Pumping Station	64,252	49,832	75,252	77,998
P028	Horsey Pumping Station	14,927	16,622	14,927	19,113
P030	Somerton Auxiliary	1,831	6,829	2,000	6,181
P147	Somerton North Pumping Station	18,250	27,232	18,250	35,656
P029	Somerton South Pumping Station	17,385	12,895	17,385	12,741
		<b>£116,644</b>	<b>£113,410</b>	<b>£127,814</b>	<b>£151,688</b>
<b>Lower Bure</b>					
P121	Tunstall Pumping Station	46,764	30,682	44,749	41,740
P122	Five Mile Pumping Station	12,940	11,282	17,250	11,566
P123	Ashtree Pumping Station	11,300	18,584	11,300	11,433
P124	Breydon Pumping Station	64,808	42,182	57,055	63,179
P125	Seven Mile Pumping Station	80,418	14,554	60,418	16,567
P148	Berney Pumping Station	-17,983	10,212	10,212	10,653
P126	Stracey Arms Intake	5,444	6,963	12,362	6,228
		<b>£203,690</b>	<b>£134,460</b>	<b>£213,346</b>	<b>£161,366</b>
<b>Muckfleet</b>					
P031	Mautby Pumping Station	34,976	35,768	30,497	45,191
P034	Stokesby Pumping Station	52,628	48,579	48,579	62,641
		<b>£87,604</b>	<b>£84,347</b>	<b>£79,076</b>	<b>£107,832</b>
<b>Lower Yare First - Buckenham</b>					
P153	Buckenham Pumping Station	7,834	17,206	9,887	19,364
<b>Lower Yare First - Postwick</b>					
P152	Postwick Pumping Station	21,174	24,611	21,174	30,266
<b>Lower Yare Fourth</b>					
P154	Cantley Pumping Station	11,973	15,364	15,364	18,677
<b>PUMPING STATIONS ESTIMATE</b>		<b>£766,314</b>	<b>£655,666</b>	<b>£814,808</b>	<b>£764,530</b>
<b>DIRECT WORKS ESTIMATE</b>		<b>£1,057,280</b>	<b>£992,707</b>	<b>£1,152,440</b>	<b>£1,099,425</b>

P SEMMENCE  
OPERATIONS MANAGER

**BROADS (2006) INTERNAL DRAINAGE BOARD  
ESTIMATES FOR THE FINANCIAL YEAR 2024/25**

26 January 2024

**1. RATE REQUIREMENT**

	<b>ACTUAL 2022/23</b>	<b>ESTIMATE 2023/24</b>	<b>PROBABLE 2023/24</b>	<b>ESTIMATE 2024/25</b>	<b>PROPORTION 2024/25</b>
<b><u>NEW WORKS AND IMPROVEMENT WORKS</u></b>					
Environmental Improvement Schemes	£ 0	£ 0	£ 0	£ 0	0%
Drainage and Flood Risk Management	628,737	6,942,794	4,054,703	6,983,964	77%
	<u>628,737</u>	<u>6,942,794</u>	<u>4,054,703</u>	<u>6,983,964</u>	<u>77%</u>
<b><u>CONTRIBUTIONS PAYABLE TO THE ENVIRONMENT AGENCY</u></b>	184,009	185,849	185,849	191,425	2%
<b><u>MAINTENANCE WORKS</u></b>					
Drain Maintenance	290,966	337,041	337,632	334,895	4%
Pumping Stations	766,314	655,666	814,808	764,530	8%
Biodiversity Actions/BAP (external costs)	10,958	12,500	12,500	12,500	0%
Net (Surplus)/Deficit on Absorption Accounts	1,138	0	0	0	0%
Consortium Charges - Technical Support Costs	469,137	516,367	478,587	529,063	6%
Development Expenditure	2,273	0	0	0	0%
	<u>1,540,786</u>	<u>1,521,574</u>	<u>1,643,526</u>	<u>1,640,989</u>	<u>18%</u>
<b><u>ADMINISTRATION AND OTHER EXPENSES</u></b>					
Consortium Charges - Administration Costs	178,001	185,927	177,154	191,698	2%
Provision for Assessable Value Decreases and Bad Debts	2,828	3,250	3,270	3,250	0%
Other Expenses	1,405	1,000	1,500	1,500	0%
	<u>182,234</u>	<u>190,177</u>	<u>181,924</u>	<u>196,448</u>	<u>2%</u>
<b>TOTAL EXPENDITURE</b>	<b>£2,535,767</b>	<b>£8,840,394</b>	<b>£6,066,003</b>	<b>£9,012,825</b>	<b>100%</b>
<b><u>Less:</u></b>					
<b><u>GOVERNMENT GRANTS</u></b>					
Environmental Improvement Schemes	0	0	0	0	0%
Drainage and Flood Risk Management	628,737	6,942,795	4,054,703	6,983,964	77%
	<u>628,737</u>	<u>6,942,795</u>	<u>4,054,703</u>	<u>6,983,964</u>	<u>77%</u>
<b><u>CONTRIBUTIONS FROM THE ENVIRONMENT AGENCY</u></b>	319,136	250,481	392,488	287,061	3%
<b><u>OTHER INCOME</u></b>					
Profit/(Loss) on Rechargeable Works	12,473	1,000	1,000	1,000	0%
Profit/(Loss) on Disposal of Plant & Equipment	25,325	0	2,000	0	0%
Development Contributions	0	0	0	0	0%
Consortium Income	323,870	342,405	298,664	351,358	4%
Other Income	29,444	20,000	20,735	20,250	0%
	<u>391,112</u>	<u>363,405</u>	<u>322,399</u>	<u>372,608</u>	<u>4%</u>
<b>TOTAL INCOME</b>	<b>£1,338,985</b>	<b>£7,556,681</b>	<b>£4,769,591</b>	<b>£7,643,634</b>	<b>85%</b>
<b>NET REQUIREMENT</b>	<b>£1,196,782</b>	<b>£1,283,713</b>	<b>£1,296,412</b>	<b>£1,369,192</b>	<b>15%</b>
<b><u>FINANCED BY:-</u></b>					
<b><u>RATE INCOME LEVIED BY THE BOARD:</u></b>					
Occupiers Drainage Rates	315,788	347,490	347,490		
Broadland District Council	186,118	204,731	204,731		
Great Yarmouth Borough Council	210,486	231,536	231,536		
North Norfolk District Council	328,021	360,902	360,902		
South Norfolk District Council	2,902	3,192	3,192		
	<u>£1,043,315</u>	<u>£1,147,851</u>	<u>£1,147,851</u>		
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(153,467)</b>	<b>(135,862)</b>	<b>(148,561)</b>		
<b>NET REQUIREMENT</b>	<b>£1,196,782</b>	<b>£1,283,713</b>	<b>£1,296,412</b>		
<b><u>GENERAL RESERVE</u></b>					
Balance brought forward at 1 April	633,176	479,710	479,710		
ADD: Net Surplus/(Deficit) for the year	(153,467)	(135,862)	(148,561)		
Movement on Reserves:					
Transfer from/(to) Development Reserve	0	0	0		
Transfer from/(to) Revaluation Reserve	0	0	0		
Transfer from/(to) Maintenance Reserve	0	0	0		
Transfer from/(to) Plant Reserve	0	0	0		
Transfer from/(to) Capital Works Reserve	0	0	0		
Balance carried forward at 31 March	<u>£479,710</u>	<u>£343,848</u>	<u>£331,149</u>		

On preparing the expenditure budget for the financial year 2023/24 it was estimated that the General Reserve would amount to £452,784 as at 31 March 2023. The actual Reserve as at 31 March 2023 was £479,710 and it is estimated that the General Reserve will be in the region of £331,149 as at 31 March 2024.

**BROADS (2006) INTERNAL DRAINAGE BOARD**  
**SECTION 37, LAND DRAINAGE ACT 1991**  
**2. DETERMINATION OF ANNUAL VALUES AS AT 31 DECEMBER 2023**

The values at 31 December 2023 used for determining the proportion of expenses to be raised from drainage rates and special levies are as follows:-

PROPERTIES	RATED AREA	VALUES	PROPORTION	VALUE PER
	HA	£	%	HECTARE
				£
Agricultural Land and/or Buildings	16,161.644	1,102,802	30.283	68.236
Other Land:-				
Broadland District Council	833.404	649,444	17.834	779.267
Great Yarmouth Borough Council	789.202	734,474	20.169	930.654
North Norfolk District Council	1,200.646	1,144,813	31.437	953.498
South Norfolk District Council	89.804	10,126	0.278	112.757
<b>Totals</b>	<b>19,074.700</b>	<b>£3,641,659</b>	<b>100.000</b>	
Agricultural Land and/or Buildings	16,161.644	1,102,802	30.283	68.236
District Councils	2,913.056	2,538,857	69.717	871.544
<b>Totals</b>	<b>19,074.700</b>	<b>£3,641,659</b>	<b>100.000</b>	

**SECTION 40, LAND DRAINAGE ACT 1991**  
**3. DRAINAGE RATES/SPECIAL LEVIES FOR 2024/2025**

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 19.27%. Option 2 shows the rate increase of 6.47% with a reduction in the Maintenance Programme, where only High and Medium risk watercourses are maintained. Option 3 shows an increase of 12.00%. Option 3 is recommended to include the full Maintenance Programme as presented, and members attention is drawn to the 5 year Indicative forecast shown overleaf.

FINANCED BY:-	REQUIREMENT			
	2023-2024 ESTIMATED	2024-2025 OPTION 1	2024-2025 OPTION 2	2024-2025 OPTION 3
	£	£	£	£
Development Reserve	0	0	0	0
Plant Reserve	0	0	0	0
Capital Works Reserve	0	0	0	0
General Reserve	135,862	0	83,432	83,432
Balances Reduction/(Increase)	135,862	0	83,432	83,432
<b>RATES/LEVIES:</b>				
Occupiers Drainage Rates	347,490	414,632	370,144	389,366
Broadland District Council	204,731	244,178	217,979	229,299
Great Yarmouth Borough Council	231,536	276,148	246,519	259,321
North Norfolk District Council	360,902	430,427	384,245	404,199
South Norfolk District Council	3,192	3,807	3,399	3,575
<b>NET REQUIREMENT</b>	<b>£1,283,713</b>	<b>£1,369,192</b>	<b>£1,305,718</b>	<b>£1,369,192</b>
Penny Rate in the Pound	31.524p	37.598p	33.564p	35.307p
<b>INCREASES/(DECREASES):</b>				
Drainage Rate Increase/(Decrease)	10.00%	19.27%	6.47%	12.00%
Special Levy for District Councils' Increase/(Decrease)	10.00%	19.27%	6.47%	12.00%
<b>GENERAL RESERVE:</b>				
Probable Reserve at 31 March	£316,921	£331,149	£247,717	£247,717
Reserve expressed as a percentage of Net Requirement	24.69%	24.19%	18.97%	18.09%
<b>RATE PER ACRE:</b>				
Agricultural Land and/or Buildings	£8.70	£10.38	£9.27	£9.75
District Councils	£111.19	£132.61	£118.38	£124.53

The current headline rate of inflation (RPI) as indicated by the National Statistics Office in October 2023 is 6.1%.



**BROADS (2006) INTERNAL DRAINAGE BOARD**
**4. INDICATIVE FORECAST FOR FIVE YEARS, USING TODAY'S ANNUAL VALUES (ALLOWING FOR INFLATION AT 6.1%)**

<b>RATE REQUIREMENT</b>	<b>OPTION 3 REQUIREMENT...</b>				
	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>	<b>2027/2028</b>	<b>2028/2029</b>
	£	£	£	£	£
New Works and Improvement Works	6,983,964	15,128,181	39,559,711	47,297,320	19,542,468
Contributions Payable to the Environment Agency	191,425	197,168	203,083	209,175	215,450
Maintenance Works	1,640,989	1,741,089	1,847,295	1,959,980	2,079,539
Administration and Other Expenses	196,448	208,431	221,145	234,635	248,948
Government Grants	-6,983,964	-15,128,181	-39,559,711	-47,297,320	-19,542,468
Contributions from the Environment Agency	-287,061	-304,572	-323,151	-342,863	-363,778
Other Income	-372,608	-395,338	-419,454	-445,041	-472,189
<b>NET REQUIREMENT</b>	<b>£1,369,192</b>	<b>£1,446,778</b>	<b>£1,528,918</b>	<b>£1,615,886</b>	<b>£1,707,970</b>

**FINANCED BY:-**

Development Reserve	0	0	0	0	0
Plant Reserve	0	0	0	0	0
Capital Works Reserve	0	0	0	0	0
General Reserve	83,432	6,721	(83,936)	(61,498)	(36,494)
Balances Reduction/(Increase)	83,432	6,721	(83,936)	(61,498)	(36,494)

**RATES/LEVIES:**

Occupiers Drainage Rates	389,366	436,092	488,420	507,962	528,275
Broadland District Council	229,299	256,816	287,632	299,140	311,103
Great Yarmouth Borough Council	259,321	290,440	325,291	338,306	351,835
North Norfolk District Council	404,199	452,705	507,026	527,312	548,400
South Norfolk District Council	3,575	4,004	4,485	4,664	4,851
	<b>£1,369,192</b>	<b>£1,446,778</b>	<b>£1,528,918</b>	<b>£1,615,886</b>	<b>£1,707,970</b>

Penny Rate in the Pound	35.307p	39.544p	44.289p	46.061p	47.903p
Rate Increase/(Decrease)	12.00%	12.00%	12.00%	4.00%	4.00%

**GENERAL RESERVE:**

Probable Reserve at 31 March	£247,717	£240,996	£324,932	£386,430	£422,924
Reserve expressed as a percentage of Net Requirement	18.09%	16.66%	21.25%	23.91%	24.76%

**RATE PER ACRE:**

Agricultural Land and/or Buildings	£9.75	£10.92	£12.23	£12.72	£13.23
District Councils	£124.53	£139.47	£156.21	£162.46	£168.95

<b>5. EARMARKED BALANCES AND RESERVES</b>	<b>ACTUAL</b>	<b>ADEQUACY</b>	<b>PROJECTED</b>	<b>ESTIMATED</b>	<b>TREND</b>
	<b>31/03/2023</b>	<b>31/03/2023</b>	<b>31/03/2024</b>	<b>31/03/2025</b>	<b>22/23-24/25</b>
	£	✓ x	£	£	Inc/Dec
<b>Earmarked Reserves</b>					
Capital Works Reserve	77,600	N/A	77,600	77,600	Stable
Capital Works Interest Reserve	0	N/A	70,000	145,250	Increasing
Development Reserve	92,922	N/A	92,922	92,922	Stable
Grants Reserve	2,225,925	x	1,000,000	1,000,000	Stable
Plant Reserve	305,827	x	305,827	305,827	Stable
General Reserve	479,710	✓	331,149	247,717	Decreasing
	<b>£3,181,985</b>	<b>ADEQUATE</b>	<b>£1,877,498</b>	<b>£1,869,317</b>	
<b>Other Reserves</b>					
Revaluation Reserve	42,189	✓	42,189	0	Decreasing
Pensions Reserve	289,000	✓	269,000	269,000	Stable
	<b>£331,189</b>	<b>ADEQUATE</b>	<b>£311,189</b>	<b>£269,000</b>	
<b>Total Reserves</b>	<b>£3,513,174</b>	<b>ADEQUATE</b>	<b>£2,188,687</b>	<b>£2,138,317</b>	

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.

**S JEFFREY**
**FINANCE AND RATING MANAGER**
**31 DECEMBER 2023**



**Broads**  
Drainage Board

**DRAINAGE RATES AND SPECIAL LEVIES FOR 2024/25**

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

1. On 8th February 2024 the Board made:-

A Drainage Rate of 35.307p in the pound (£)

in respect of agricultural land and/or agricultural buildings in their district to raise £389,366 of their expenditure for the financial year ending on the 31st March 2025.

2. Also on the 08th February 2024 the Board made a special levy of £896,394 on:-

Broadland District Council	£229,299
Great Yarmouth Borough Council	£259,321
North Norfolk District Council	£404,199
South Norfolk District Council	£3,575

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

Dated 15th Day of February 2024.

P J CAMAMILE  
CHIEF EXECUTIVE

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

**BROADS (2006) 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 2024/25: FROM 1 APRIL 2024 TO 31 MARCH 2025**



On the 8th day of February 2024 the Board resolved as follows:-

1. That in respect of the financial year ending 31st March 2025 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 30.28% (£389,366) and 69.72% (£896,394) 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.

	<b>DRAINAGE RATE</b>			<b>SPECIAL LEVIES</b>	
	<b>p</b>	<b>p</b>		<b>£</b>	<b>%</b>
New Works and Improvement Works	191.780		Broadland District Council	£229,299	17.834%
Contributions to the Environment Agency	5.257		Great Yarmouth Borough Council	£259,321	20.169%
Maintenance Works	45.062		North Norfolk District Council	£404,199	31.437%
Administration and Other Expenses	5.394	247.493	South Norfolk District Council	£3,575	0.278%
LESS:-					
Government Grants	191.780				
Contributions from the Environment Agency	7.883				
Other Income	10.232	209.895			
		37.598			
Add/(deduct) for adjustment of balances		(2.291)			
		<u>35.307</u>		<u>£896,394</u>	<u>69.72%</u>

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

R BUXTON  
CHAIRMAN

P J CAMAMILE  
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 08th February 2024 as required by section 48(2) of the Act, by publishing the notice on the Board's website and affixing it to the front window of the Board's depot at Cess Road, Martham, Norfolk, NR29 4RF, 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 15th day of February 2024 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.

P J CAMAMILE  
CHIEF EXECUTIVE OFFICER

**Rate Book Movements Reconciliation by Property Type (without Personal Info DRS V17: Rates Management**

**For: Broads (2006) Internal Drainage Board: <61>**

**From: <20 January 2023> To: <21 December 2023>**

**Rating District: Broads (2006) Drainage District: <00>**

**Property Type: Agricultural Land and/or Buildings**

<b>Account ID</b>	<b>Occupier/Assessment ID</b>	<b>Effective Date/Short Description</b>	<b>Rated Ha</b>	<b>Annual Value</b>	<b>Proportion</b>	<b>AV/Ha</b>
<b>Rate Book, as at 20 January 2023</b>			<b>16,159.527</b>	<b>£1,102,304</b>	<b>30.273%</b>	<b>£68.214</b>
61-0006-9	Registered Occupier	16010156 01/04/2023 Agricultural Holding	-19.894	-£1,229		
61-0016-8	Registered Occupier	05010010 01/04/2024 Agricultural Holding	0.865	£43		
61-0046-6	Registered Occupier	01010224 26/09/2023 Agricultural Holding	-0.324	-£8		
61-0050-9	Registered Occupier	01010246 01/04/2022 Agricultural Holding	0.283	£16		
61-0080-1	Registered Occupier	01010051 01/04/2022 Agricultural Holding	6.207	£615		
61-0144-9	Registered Occupier	06010311 01/04/2024 Agricultural Holding	-3.380	-£137		
61-0160-9	Registered Occupier	01010414 26/09/2023 Agricultural Holding	0.129	£8		
61-0175-8	Registered Occupier	11010351 01/04/2018 Agricultural Holding	-0.271	-£20		
61-0189-7	Registered Occupier	16010466 01/04/2023 Agricultural Holding	-1.978	-£98		
61-0191-9	Registered Occupier	01010071 01/04/2022 Agricultural Holding	-6.207	-£615		
		15010191 01/04/2022 Agricultural Holding	-10.789	-£989		
61-0211-6	Registered Occupier	04010891 01/04/2006 Agricultural Holding	0.214	£18		
61-0258-7	Registered Occupier	04010151 01/04/2023 Agricultural Holding	2.457	£182		
61-0261-8	Registered Occupier	03013325 01/04/2018 Agricultural Holding	8.582	£380		
61-0277-6	Registered Occupier	11010091 01/04/2006 Agricultural Holding	1.904	£24		
61-0306-0	Registered Occupier	04010281 01/04/2024 Agricultural Holding	3.880	£182		
61-0327-8	Registered Occupier	13010026 01/04/2022 Agricultural Holding	-0.494	-£30		
61-0331-1	Registered Occupier	01010243 01/04/2023 Agricultural Holding	-6.051	-£367		
61-0371-8	Registered Occupier	01010623 01/04/2023 Agricultural Holding	6.051	£367		
		15010191 01/04/2022 Agricultural Holding	10.789	£989		
61-0403-3	Registered Occupier	04010311 01/04/2023 Agricultural Holding	7.829	£580		
61-0404-5	Registered Occupier	04010371 01/04/2023 Agricultural Holding	-5.189	-£385		
		04010451 01/04/2023 Agricultural Holding	-5.192	-£385		
		04010471 01/04/2022 Agricultural Holding	-0.993	-£90		
61-0436-9	Registered Occupier	05010141 01/04/2007 Agricultural Holding	0.825	£41		
61-0506-8	Registered Occupier	01010010 01/04/2024 Agricultural Holding	0.010	£1		
61-0507-0	Registered Occupier	01010676 25/10/2022 Agricultural Holding	-8.357	-£474		
61-0551-0	Registered Occupier	01010676 25/10/2022 Agricultural Holding	8.074	£458		
61-0556-9	Registered Occupier	16010466 01/04/2023 Agricultural Holding	1.978	£98		
61-0623-3	Registered Occupier	04010811 01/04/2022 Agricultural Holding	0.493	£45		
61-0639-0	Registered Occupier	11010351 01/04/2018 Agricultural Holding	0.254	£19		
61-0682-8	Registered Occupier	13010026 01/04/2022 Agricultural Holding	0.494	£30		
61-0683-0	Registered Occupier	16010156 01/04/2023 Agricultural Holding	19.894	£1,229		
<b>29</b>	<b>(+/-) Land/Value Movements from 20 January 2023 to 21 December 2023</b>		<b>12.093</b>	<b>£498</b>		
<b>529</b>	<b>(=) Agricultural Land and/or Buildings in Broads (2006) Drainage District, as at 21 December 2023</b>		<b>16,171.620</b>	<b>£1,102,802</b>	<b>30.283%</b>	<b>£68.194</b>

**Rate Book Movements Reconciliation by Property Type (without Personal Info DRS V17: Rates Management****For: Broads (2006) Internal Drainage Board: <61>****From: <20 January 2023> To: <21 December 2023>****Rating District: Broads (2006) Drainage District: <00>****Property Type: Other Land**

<b>Account ID</b>	<b>Occupier/Assessment ID</b>	<b>Effective Date/Short Description</b>	<b>Rated Ha</b>	<b>Annual Value</b>	<b>Proportion</b>	<b>AV/Ha</b>
<b>Rate Book, as at 20 January 2023</b>			<b>2,913.097</b>	<b>£2,538,893</b>	<b>69.727%</b>	<b>£871.544</b>
<b>61-1000-3 Broadland District Council</b>						
<b>Opening Balances as at 20 January 2023</b>			<b>833.404</b>	<b>£649,444</b>	<b>17.836%</b>	<b>£779.267</b>
<b><u>(+/-) Land/Value Movements from 20 January 2023 to 21 December 2023</u></b>						
61-1000-3	Broadland District Council IDB	01/04/2013 Half due on 01 May, half due on 01 November	0.000	£0		
<b>(=) Broadland District Council, as at 21 December 2023</b>			<b>833.404</b>	<b>£649,444</b>	<b>17.834%</b>	<b>£779.267</b>
<b>61-1001-6 Great Yarmouth Borough Council</b>						
<b>Opening Balances as at 20 January 2023</b>			<b>789.202</b>	<b>£734,474</b>	<b>20.171%</b>	<b>£930.654</b>
<b><u>(+/-) Land/Value Movements from 20 January 2023 to 21 December 2023</u></b>						
61-1001-6	Great Yarmouth Borough Council IDB	01/04/2014 Half due on 01 May, half due on 01 November	0.000	£0		
<b>(=) Great Yarmouth Borough Council, as at 21 December 2023</b>			<b>789.202</b>	<b>£734,474</b>	<b>20.169%</b>	<b>£930.654</b>
<b>61-1002-9 North Norfolk District Council</b>						
<b>Opening Balances as at 20 January 2023</b>			<b>1,200.687</b>	<b>£1,144,849</b>	<b>31.442%</b>	<b>£953.495</b>
<b><u>(+/-) Land/Value Movements from 20 January 2023 to 21 December 2023</u></b>						
61-1002-9	North Norfolk District Council IDB	01/04/2023 Half due on 01 May, half due on 01 November	-0.041	-£36		
<b>(=) North Norfolk District Council, as at 21 December 2023</b>			<b>1,200.646</b>	<b>£1,144,813</b>	<b>31.437%</b>	<b>£953.498</b>
<b>61-1003-4 South Norfolk District Council</b>						
<b>Opening Balances as at 20 January 2023</b>			<b>89.804</b>	<b>£10,126</b>	<b>0.278%</b>	<b>£112.757</b>
<b><u>(+/-) Land/Value Movements from 20 January 2023 to 21 December 2023</u></b>						
61-1003-4	South Norfolk District Council IDB	01/04/2013 Half due on 01 May, half due on 01 November	0.000	£0		
<b>(=) South Norfolk District Council, as at 21 December 2023</b>			<b>89.804</b>	<b>£10,126</b>	<b>0.278%</b>	<b>£112.757</b>
<b>1</b>	<b>(+/-) Land/Value Movements from 20 January 2023 to 21 December 2023</b>		<b>-0.041</b>	<b>-£36</b>		
<b>4</b>	<b>(=) Other Land in Broads (2006) Drainage District, as at 21 December 2023</b>		<b>2,913.056</b>	<b>£2,538,857</b>	<b>69.717%</b>	<b>£871.544</b>
<b>533</b>	<b>Rate Book for Broads (2006) Drainage District, as at 21 December 2023</b>		<b>19,084.676</b>	<b>£3,641,659</b>	<b>100.000%</b>	
<b>533</b>	<b>Rate Book for all Rating Districts, as at 21 December 2023</b>		<b>19,084.676</b>	<b>£3,641,659</b>		