Internal drainage boards in England

Annual Report for the year ended

31 March 2026

Department for Environment, Food & Rural Affairs

The Law – the following annual report is provided in accordance with Paragraph 4 of Schedule 2 to the Land Drainage Act 1991.

No later than 30 October 2026, a PDF copy of this form must be provided to:

- Floods, Waterways and Environment Agency Sponsorship Division, Department for Environment, Food and Rural Affairs via flood.reports@defra.gov.uk
- Asset Management and Engineering, Environment Agency via idbfund@environment-agency.gov.uk
- The Chief Executives of:
  - all local authorities that pay special levies to the Board
  - all County Councils or London Boroughs within which the Board is situated

Please complete the form electronically, and please answer **ALL QUESTIONS**

Please round all cash figures down to nearest whole £

Boards must ensure that the Income and Expenditure information provided is consistent with the Board's annual accounting statements which have been prepared in accordance with proper practices found in *Governance and Accountability for Smaller Authorities in England – A Practitioners' Guide to proper practices to be applied in the preparation of statutory annual accounts and governance statements March 2025*[1]

UPWELL INTERNAL DRAINAGE BOARD

Special levies received by the Board from each local authority: show information on receipts for current year and projected receipts for next year.

Name of local authority	2025-26	2026-27
1. FENLAND DISTRICT COUNCIL	£30,420	£30,420
2. BOROUGH COUNCIL OF KINGS LYNN & WEST NORFOLK	£46,144	£46,144
3.		
4.		
5.		
6.		
7.		
8.		
Total	**£76,564**	**£76,564**

Income and Expenditure Account for the year ending 31 March 2026

Please read the '**Notes on Section A**' before completing this form. Please show any deficit or loss as a negative number (in brackets).

INCOME		Total
A. Drainage Rates		£236,307
B. Special Levies		£76,564
C. Higher Land Water Contribution – from the Environment Agency		£0
D. Contributions received from developers/other beneficiaries		£18,183
Developers	£18,183	
E. Receipts from Grants applied in year		£7,248
FDGIA	£	
IDB Fund: Asset Improvement (tranches 2A/2B)	£7,248	
IDB Fund: Storm Recovery (tranche 1)	£	
Local Levy funding	£	
Other Government Grants	£	
F. PSCAs		£0
Environment Agency	£	
LLFA	£	
Other RMA (that is not the EA or a LLFA)	£	
Other local authority (that is not an LLFA)	£	
G. Rechargeable Works		£7,632
H. Interest and Investment Income		£4,442
I. Rents and Acknowledgements (please specify below as necessary)		£0
Rents	£	
Acknowledgements	£	
J. Total Other Income.		£91,542
Refund of electrical connection works	£91,542	
Total income		**£441,918**

EXPENDITURE		Total
K. New Works and Improvement Works		£7,248
L. Total precept to the Environment Agency		£45,021
M. Watercourse maintenance		£81,237
N. Pumping Stations, Sluices and Water level control structures		£28,700
O. Administration		£31,442
P. Rechargeable Works		£0
Q. PSCAs (please specify, adding rows below as necessary)		£0
Environment Agency	£	£0
LLFA	£	
Other RMA (that is not the EA or a LLFA)	£	
Other local authority (that is not an LLFA)	£	
R. Finance Charges – including, capital repayment and loan interest charges		£34,370
S. Biodiversity enhancement and conservation (please specify below as necessary)		£2,375
General, across the whole region	£2,375	
SSSI specific, where relevant	£	
T. Other Expenditure (please specify, adding rows below as necessary)		£10,758
Insurance	£8,940	
Development contribution fees	£1,818	
Electricity element for standing charge	£4,785	£27,758
Electricity element for energy used	£22,973	
Fuel – Petrol and Diesel Costs for Fleet and Plant Machinery	£4,029	£12,263
Fuel – Petrol and Diesel Costs Pumping Stations	£8,234	
Total Expenditure		**£281,172**

EXCEPTIONAL ITEMS		
U. Profits/(losses) arising from the disposal of fixed assets		£0
Net Operating Surplus/(Deficit) for the year (AA-BB+CC)		**£160,746**
V. Developers Funds income not applied in year		£47,099
Developers	£47,099	
W. Grant income not applied in year		£0
X. Long term Loans		£427,533
Public Works Loan Board	£427,533	

Value of drainage rates outstanding at year end?

7.82 %
£18,502.16

Value of special levies outstanding at year end?

0 %
£0

Section A – Financial information (continued): Summary of Assets, Liabilities and Reserves.

This form summarises the Board's financial position on 31 March 2026 and must be consistent with the approved Statement of Accounts and AGAR Section 2.

- Assets are Board-controlled resources, including fixed assets and current assets. For Fixed Assets, report the net book value in the approved accounts on 31 March 2026.
- Liabilities are year-end obligations, including amounts owed, accruals and commitments. Defined benefit pension surpluses or deficits are recognised as long-term assets or liabilities.
- Reserves provide financial resilience and are used to manage financial risks, cover unforeseen emergencies, or fund specific future capital projects and service liabilities. Reserves include:
    - Distributable Reserve: available to deploy at the discretion of the Board.
    - Non-Distributable Reserve: not available for the Board to deploy.

Balance Sheet on 31 March 2026	**2025-26**
A1 Fixed Assets	£3,508,490
A2 Current Assets	£650,796
A3 Less Current Liabilities	£68,362
A4 TOTAL Net Current Assets (A1+A2-A3)	**£582,434**
B1 Less Long-Term Liabilities	£427,533
B2 TOTAL Net Assets (A4-B1)	**£3,663,391**
Distributable Reserves	
C1 General Reserve	£430,579
C2 Development Reserve (Developers funds Income not applied In year)	£47,099
C3 Capital Works Reserve	£199,246
C4 Grant Reserve (Grant Income not applied in Year)	£0
C5 Other Distributable Reserves	£0
C6 Total Distributable Reserves (C1+C2+C3+C4+C5)	**£676,924**
Non-Distributable Reserve:	
D1 Revaluation Reserve	£2,986,467
D2 Pension Reserve	£0
D3 Other Non - Distributable Reserve	£0
D4 Total Non-Distributable Reserves (D1+D2+D3)	**£2,986,467**
D5 Total Reserves (C6+D4)	**£3,663,391**

Notes on Section A

Income

C. Higher Land Water Contribution: This should include the full contribution received, from the Environment Agency, regardless of any adjustment with the Environment Agency Precept.

D. Contributions from Developers and Other Beneficiaries: This includes financial support from developers, partners, and government bodies (where the funding doesn't fall under other rows) that contribute to maintaining and improving infrastructure. Please note: Fees paid for consent applications should be recorded under "Other Income", not in this section.

E. Receipts from grants: This should cover any Government grants (including from the Environment Agency and Natural England) that you have received in year, including the FDGiA, IDB Fund grants, Local Levy, and other grants you may also receive (such as Countryside Stewardship, provided by the Rural Payments Agency, for water level management). Please list each grant source as separate lines in the sub-table and show the total amount from all sources in the final column (AA).

F. Public Sector Cooperation Agreements (PSCAs): This covers all such agreements in the reporting period. PSCA income should be the full amount and include any contribution towards the board's administration costs. Please list the funding from each source as separate lines in the sub-table and show the total amount from all sources in the final column (AA).

G. Rechargeable works: This is where the board does work on behalf of someone else, e.g. a landowner, local authority, etc. For consortia this should include technical costs associated with an externally funded or self-funded scheme but should not include recharge of general administration costs.

I. Rents and Acknowledgements: Rent is income through a formal lease. An Acknowledgement Is income through a payment for a fee, service or historical right, where there is not a formal agreement.

J. Total Other Income: This is all other income that has not been captured in the other rows, such as absorption account surpluses (for example plant and labour absorption accounts). To include any consortium income based on percentage and set monthly fees for administration/management purpose, and income from Consent fees. Please list the funding from each source as separate lines in the sub-table and show the total amount from all sources in the final column (AA).

Expenditure

K. New Works and Improvement Works: This covers the gross cost of undertaking minor capital works that have not been capitalised, and the annual depreciation charges of all major schemes that have been capitalised. You should also include a fair proportion of the support costs directly associated with delivery of the schemes.

L. Total Precept to the Environment Agency: This should include the total precept payment demand from the Environment Agency, regardless of any adjustment with the Environment Agency Higher Land Water Contribution.

M. Watercourse Maintenance: This covers the costs associated with the maintenance of watercourses, meaning work associated with open channels, pipelines, culverts, bridges, etc. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with delivery of the maintenance programme. **Note the separate heading (T) to record the cost of diesel fuel used for plant and machinery.**

N. Pumping Stations, Sluices and Water level control structures: This covers the costs associated with maintaining and operating the pumping stations, sluices and water level control structures. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with maintaining and operating the pumping stations, sluices and water

level control structures. **Note the separate headings (T) for recording the cost of electricity and fuel used for pumps.**

O. Administration: The covers the cost of non-technical staff only, office accommodation, annual depreciation of office equipment that has been capitalised, minor office equipment that has not been capitalised, postages, telecoms, stationery, printing, advertising, auditing of accounts, general insurances and all other costs associated with supporting the organisation. Please note that this does not include support costs, which are directly associated with the delivery of front-line services. **Please do not include electricity or fuel costs as these are captured separately.**

P. Public Sector Cooperation Agreements (PSCA): all expenditure associated with the PSCA active during the reporting period. Please list the beneficiary of the spending as separate lines in the sub-table and show the total spending for all beneficiaries in the final column (BB).

Q. Rechargeable Works: The covers all costs associated with undertaking work for third parties. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with undertaking the rechargeable work.

R. Finance Charges: This covers all the costs of servicing any borrowing, in terms of bank/loan/hire purchase interest payable including the capital payment.

S. Biodiversity enhancement and conservation: This covers the costs associated with undertaking works (capital or maintenance) that are likely intended to help enhance and/or conserve biodiversity. These costs are likely to be incurred in implementing actions set out in a board's Biodiversity Action Plan or other conservation actions. If possible, you should identify the overall costs and break them down into two groups: general across the whole IDB area, and SSSI specific areas (in implementing actions set out in Water Level Management Plans or River Restoration Plans).

T. Other Expenditure: This covers all other expenditure, such as a provision for bad/doubtful debts, write-offs, and absorption account deficits (for example plant and labour absorption accounts). Please list the costs from each source as separate lines in the sub-table and show the total amount from all sources in the final column (BB).

Record power and fuel costs. Please list the costs from each element as separate lines in the sub-table and show the total amount for electricity and diesel use in the final column (BB).
- For electricity, record the cost of power used separately from the standing charge element.
- For diesel, record the cost of fuel used to run pumps separately from fuel used for other machinery.

Exceptional Items

U. Profits/(losses) arising from the disposal of fixed assets: For the disposal of assets, state the difference between any proceeds from the sale/disposal of the asset and the cost of the asset less accumulated depreciation.

V. Developers Funds income not applied in year: Total balance of developer fund at year end.

W. Grant income not applied in year: Unspent grant at year end.

X. Loans: This should cover any borrowings that the Board has e.g. from the Public Works Loan Board. Under Section 55 of the Land Drainage Act 1991 Boards are permitted to borrow money for purposes related to their functions. Please list each loan as separate lines (as necessary) in the sub-table and show the total amount of loans in the final column.

Section B – IDB Reporting

Please answer **all questions by checking boxes or providing text, where asked to do so**. Where a box is left unchecked, we will assume that there is nothing to report under that heading.

Please provide quantified responses in the units requested (i.e. Hectares, Kilometres or Cumecs).

The "Reporting period" is 1 April 2025 to 31 March 2026.

Policy Delivery Statement

Boards are required to produce a publicly available policy statement setting out their plans for delivering the Government's policy aims and objectives. It is recommended that these statements are published on drainage Boards' websites and are reviewed every three years.

1. Is an up-to-date statement in place and copy (or weblink) provided to Defra, and EA? ☒
2. What year was your statement last updated? 2025

Financial Planning

3. Do you have a financial plan covering the next three years or longer? ☒

Biodiversity

4. Does your Board have a Biodiversity Action Plan? ☒
5. If yes, is the Biodiversity Action Plan available on your website? ☒
6. In what year was your Biodiversity Action Plan last updated? 2026
7. Have you reported progress on Biodiversity Action Plan implementation on your website? ☒
8. When was biodiversity last discussed at a Board meeting (date)? 10/6/2026
9. Is Biodiversity policy a standing item for discussion at Board meetings? ☒
10. Do you have a biosecurity process? ☒

SSSI and NNR water level management plans

11. Are you responsible for the management of any SSSI or NNR water level management plans? If so, please complete the following table ☐

Name	Partners	Date of last review	Date of last update

12. Do you contribute towards any SSSI or NNR water level management plans managed by others? If so, please complete the following table ☐

Name	Partners	Date of last review	Date of last update

13. Area of SSSI or NNR where the Board is responsible for water level management plan/s? hectares

14. Area of SSSI or NNR within the Board area that contributes towards water level management plan/s managed by others? hectares

15. Area of SSSI or NNR in recovering or favourable condition where Board water level management activities are responsible? hectares

16. Area of SSSI or NNR where water level management actions by your Board are needed to achieve recovering or favourable condition? hectares

Other Conservation Areas

17. Area of non-designated land within the Board area subject to water level management agreements for conservation purposes? (Land with Stewardship Agreements for example) N/A hectares

Access to environmental expertise

18. Does your Board have access to environmental expertise? ☒

19. If yes, please indicate all the options below through which environmental expertise is regularly provided to your Board:

Co-opted members ☐

Directly employed staff ☐

Contracted persons or consultants ☒

Public sector cooperation agreements (PSCAs)

20. How many PSCAs have you worked on behalf of other organisations during the reporting period? 0

21. Please list the number of PSCAs with each risk management authority you have worked on during the reporting period. The total here should match question 20.

Environment Agency

Lead local flood authority

Other Local authority (e.g. District Council)

Other RMA (post further details below)

22. Please indicate the type of work being undertaken through the PSCA(s). during the reporting period.

Routine maintenance (such as mowing operations or desilting) ☐

Asset operation and monitoring ☐

Asset repairs (such as levee repairs) ☐

Length of main river managed in reporting period kilometres

Cumulative length of works undertaken on main river managed in reporting period (this figure takes account of activities that are repeated or overlap during the reporting period. e.g. desilt once = 10 m; one bank cut 3 times, 30 m (if both banks cut 3 times, 60 m). The cumulative annual maintenance would be 40m (or 70m if both banks maintained. kilometres

Support during flood incident ☐

Support during flood recovery ☐

Asset Management

23. What system/database does your Board use to manage the assets it is responsible for?

Paper records	☒
Electronic system	☒

24. Has your Board continued to undertake visual inspections and update asset databases on an annual basis? ☒

25. What is the total length of identified ordinary watercourse that the Board is responsible for within the drainage district?	72.108	kilometres
26. Length of ordinary watercourse maintained by the Board during the reporting period?	64.9	kilometres
27. Cumulative length of works undertaken on ordinary watercourse maintained in the reporting period (this figure takes account of activities that are repeated or overlap during the reporting period). e.g. desilt once = 10 m; one bank cut 3 times, 30 m (if both banks cut 3 times, 60 m). The cumulative annual maintenance would be 40m (or 70m if both banks maintained).	158.63	kilometres

28. How many pumping stations does the Board operate? 5

29. How many individual pumps are within these pumping stations (based on primary power source)?

Electric	5
Diesel	2
Renewable energy pumps (e.g. directly powered by wind, solar, hydro, etc)	0
Other type of pumps	0

30. How many other pumps does the Board operate?

Temporary / mobile pumps	0
Other	0

31. What is the cumulative design capacity of the Board's

static pump(s) (enter zero if no pumps are operated)	4.51	m^3/s/sec cumecs
Temporary/mobile pump(s) (enter zero if no such pumps are operated)	0	m^3/s/sec cumecs

Health and Safety

32. Does the Board have a current Health and Safety policy in place? ☒

33. Does the Board have a Board Member focused on ensuring that Health and Safety is considered when Board decisions are made? ☒

34. Does the Board have a responsible officer for Health and Safety? ☒

35. Number of 'learning events' or 'near miss' incidents in reporting year? This is an event that, while not causing harm, has the potential to cause injury or ill health. 0

36. Have there been any reportable incidents in the past year (explain below)? This would cover incidents under *Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013* 0

Guidance and Best Practice

37. Has your Board adopted a formal Scheme of Delegation? ☒

38. Has your Board supported externally accredited training or professional development for Board members, during the reporting period? ☐

39. Has your Board provided in-house training or professional development for Board members during the reporting period? This could include induction training, or competency and professional skills development opportunities. ☐

40. What training did Board members undertake?

- Governance ☐
- Ethics ☐
- Finance ☐
- Environment ☐
- Health, safety and welfare ☐
- Communications and engagement ☐

41. Is your Board website information current for the reporting period? (Board membership, audited accounts, programmes of works, WLMPs, etc) ☒

42. Has your Board adopted computerised accounting and rating systems? ☒

43. Has your Board published all minutes of meetings for the reporting period on its website? ☒

44. Has the Board published information on its website for the reporting period about its approach to maintenance works and to provide contact details that allow for, and encourage public engagement? ☒

45. When planning maintenance and capital works are environmental impacts considered and wherever possible best practice applied? ☒

Governance

Has your Board adopted the following:

46. Standing Orders ☒

47. If so, have the Standing Orders been approved by Ministers ☒

48. Byelaws ☒

49. If so, has the Board adopted:

    The 2021 model byelaws ☒

    The 2012 model byelaws ☐

    Bespoke bylaws ☐

50. Have the byelaws been approved by Ministers ☒

51. Code of Conduct for Board Members ☒

52. Financial Regulations ☒

53. Register of Member's Interests ☒

54. Anti-fraud and corruption policy ☒

IDB Board

Note: Elected members of the Board relate to the number of landowners/drainage rate payers that are elected to the Board. Appointed members relate to the number of members appointed by the local authorities to represent local council taxpayers.

55. Membership of the IDB Board: please set out the number of

Board members (in total – elected and appointed)	19
Seats available to appointed members	5
Elected members on the Board at year end	14
Appointed members on the Board at year end	5

56. Board Attendance: this should be expressed as the number of appointed and elected attendees at meetings and not as percentage attendance.

Please set out the mean average number of elected members in attendance at each Board meeting during the reporting period.	10
Please set out the mean average number of appointed members in attendance at each Board meeting during the reporting period.	2

57. Have you held elections (with or without a vote) within the last three years? ☒

If so, did the Board comply with the requirements specified under the *Land Drainage Act 1991 (Schedule 1)*; elected members should hold office for a term of three years, at which point, a further election needs to be held ☒

If so, did the Board comply with the requirements specified by the Secretary of State under the *Land Drainage (Election of Drainage Boards) Regulations 1938 (Regulation 28)*, to advertise and notify local stakeholders accordingly. ☒

Complaints Procedure

58. Is the procedure for a member of the public to make a complaint about the Board easily accessible from the Board's website. ☒

59. Please set out the number of complaints:

Received during the reporting period	0
Unresolved by the close of the reporting period	0
Referred to the Local Government & Social Care Ombudsman during the reporting period	0
Upheld by the Local Government & Social Care Ombudsman:	
From this reporting period	0
From those outstanding from a previous reporting period	0

Public Engagement

Set out what work your Board has done in this reporting year to engage with the public (tick relevant box(es) below):

Published:

60. Completed IDB1 Form ☒
61. Annual Accounts or Annual Governance and Accountability Return (AGAR) ☒
62. Press Release/s ☐
63. Newsletter/s ☐
64. Notice/s ☒
65. Public Consultation ☐
66. When was the public information about the Board and its activities on the website last updated during the reporting period?
    - In past 6 months ☐
    - Between 6 months and a 1 year ago ☒
    - Not updated in past year ☐

Media engagement with:

67. National and/or local media e.g. TV, radio, etc ☐
68. National and/or local media e.g. newspaper, magazine, etc ☐
69. Trade media (e.g. coverage by ADA, NADC, ICE, Drain trader, Water Industry Journal, Water & Wastewater Treatment, Water Magazine, etc.) ☐
70. Social media ☐

Public meetings:

71. Held public meeting/s ☒
72. Attended meetings e.g. Parish Council, local interest group, local flood group, etc ☐

Public events:

73. Attended show/event/s e.g. county shows, fairs, etc ☐
74. Attended trade event e.g. Flood and Coast, Flood and Water Live, etc ☐
75. Hosted Board open day, tours, etc ☐

About the Drainage Board

76. Land area of the drainage district covered by the board	4,669.436	hectares
77. Total number of agricultural rate payers the Board invoices		91
78. Land area of the drainage district assessed for special levy	1,141.677	hectares

Further information: this is an opportunity to share any extra information you think Defra should know about (Max 100 words).

Section C – Declaration

UPWELL INTERNAL DRAINAGE BOARD	Internal Drainage Board

I confirm that the information provided in sections A and B and within this form is correct.

Signature	SS Ablett
Date	07/09/2026
Name in BLOCK LETTERS	MISS SAMANTHA ABLETT
Designation	SENIOR FINANCE OFFICER
Email address	sam.ablett@middlelevel.gov.uk