

Upper Witham Internal Drainage Board



Annual Report & Statement of Accounts 2025/26

For Year Ended 31st March 2026

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Upper Witham Internal Drainage Board

Statement of Accounts and Annual Report 2025/26

Annual Report 2025/26

Upper Witham Internal Drainage Board [IDB] is a Public Body, an independent Flood Risk Management and Drainage Authority created under land drainage statutes. The IDB has a duty to work in partnership with other Flood Risk Management Authorities in Lincolnshire including IDBs, the Environment Agency, District Councils and Lincolnshire County Council [in LCC's role as Lincolnshire's Lead Local Flood Authority since April 2012]. The Board is responsible for flood risk, land drainage and water level management, works and improvement schemes and operational maintenance of watercourses and pumping stations within its defined drainage district of 21,094 hectares, other than on main rivers where the Environment Agency has this role and towards which the Board pays an annual precept [£166,826 in 2025/26]. A map of the Board's drainage district and extended rainfall catchment (the Board undertakes works for LCC, as the lead local Flood Authority, in the extended rainfall catchment) is included at Appendix 1 to this Annual Report and Statement of Accounts.

The Board comprises 35 members including a Chairman, Mr Fred H Myers and two Vice Chairmen, Mrs Joanne Wilkinson and Cllr. Pat Vaughan. Of the 35 members, 17 are elected by and represent the occupiers of land in the area and 18 are nominated by one of five District Councils, namely North Kesteven District Council, South Kesteven District Council, West Lindsey District Council, City of Lincoln Council and Newark & Sherwood District Council. All Members have a corporate responsibility to represent the interests of the Board. The Board's role is to determine strategy, direction and policy for the organisation and to ensure the IDB operates within an appropriate Governance framework. The Board is supported by officers, led by a Chief Executive, who advise the Board and implement the Board's agreed strategies, plans and policies and operationally manage and provide the Board's services. The Board's current organisational structure chart is provided at Appendix 2. The Board's support services, as this chart demonstrates, are provided to a group of four IDBs, the other three being Witham First District, Witham Third District IDBs and from 01st April 2017, North East Lindsey IDB joined the partnership under the terms of a revised Joint Services Agreement. The 4 Boards remain separate legal statutory bodies but work collectively as the "Witham and Humber Drainage Boards".

The Board secures income from two main sources. Firstly, through a direct levy on owners and occupiers of land within the drainage district, with rates being payable on 01st April each year. This produced £377,078 (with costs) of income for 2025/26 [£358,599 in 2024/25]. Secondly, through special levies paid by each of the five District Councils in two instalments paid on 01st May and 01st November each year. This totalled £1,358,606 for 2025/26. The Special Levy for City of Lincoln Council in 2025/26 was £697,562, for North Kesteven District Council it was £353,329, for South Kesteven District Council it was £215,795, for West Lindsey District Council it was £75,353 and for Newark and Sherwood District Council it was £16,567.

The Special Levy for the forthcoming financial year is set at a Board meeting before 15th February annually. The Board is asked to agree the land valuation as at 31st December in the

previous year, the proposed budget for the forthcoming year [which outlines any planned developments and the plant, vehicle and machinery programme] and any consequent percentage uplift to the penny rate.

The Board agreed on 27th January 2025 a rate uplift for 2025/26 of 5.00% to set a balanced budget for 2025/26, with total planned income and expenditure of £2,148,524.

Electricity: In 2012/13, 2019/20 and again in 2024/25 we experienced some of the wettest years on record. The Board's pumps in its 15 Pumping Stations operated longer hours than usual, to protect property, agricultural land and critical infrastructure. Where these lead to internal flooding to property, flood events are subject to a multi-agency Section 19 investigation and report led by Lincolnshire County Council as the Lead Local Flood Authority.

There were high rainfall events during Summer and Autumn 2019/Winter 2020 which resulted in flooding across Lincolnshire. There were parts of the Witham & Humber Boards' systems that had to deal with water that had come from EA main rivers, whether due to bank breaches, overtopping and/or excessive seepage. This meant that some of the 4 Boards' pumps were pumping far more than would have been required without this additional water, which in turn meant excessive additional electricity costs were incurred.

During January and February 2020 there was further heavy rainfall which increased electricity usage to higher than normal, due to catchments remaining saturated from the previous year. Although a much drier year was experienced in 2022/23, significant rainfall was experienced in 2023/24. In October 2023, Storm Babet brought significant rainfall across Lincolnshire with significant flooding resulting from EA main river breaches, overtopping and excessive seepage. High rainfall events continued with another significant event in January 2024, Storm Henk which again brought widespread flooding. Due to these rainfall events, the Board incurred electricity costs of £247,455 during 2023/24 compared to an increased budget of £192,000. This was also due to the substantial increase in electricity unit costs and standing charges from October 2022 and again in October 2023. This has been a significant Budgeting issue for the Board.

In 2025/26 electricity unit rates reduced from 01st October 2025 and overall, it was a drier autumn, but a wet winter 2026, The Board incurred electricity costs of £135,135 during 2025/26 (£125,109 in 2024/25). At Appendix 3 rainfall data, pumped hours and electricity costs incurred by the Board are set out, showing the inter relationship between them.

The Board is part of the Greater Lincolnshire Nature Partnership. The Board has continued to monitor and record locally important species on all Drains and roll out its programme of owl boxes installation and monitoring in partnership with the Wildlife Conservation Partnership. In November 2021, the Board approved a new Nature Strategy which supersedes the previous Biodiversity Action Plan.

Since April 2012 the Board, in common with other IDBs in Lincolnshire, has provided a consents and enforcements service for and on behalf of Lincolnshire County Council [LCC], the Lead Local Flood Authority in Lincolnshire, beyond the Board's drainage district in its extended rainfall catchment. This has been provided under a Memorandum of Understanding with LCC for 2025/26.

Examples of the Board's work in 2025/26 include:

- Operation of the Board's 15 Pumping Stations to protect properties, agricultural land and critical infrastructure throughout the drainage district from South Witham to Gainsborough (including Grantham, Lincoln and villages), covering 21,095 hectares.
- Substantial completion of the Board's Summer 2025 maintenance programme and weed cutting programme on 61 watercourses.
- The 4 Witham & Humber Boards were awarded £1.205m Flood Defence Grant in Aid (FDGiA) and £17.4m of the one-off national £91m IDB Fund monies from DEFRA for recovery, resilience & improvement and innovation schemes following Storms Babet and Henk in winter 2023/24. These 33 schemes to be completed for 31.03.26.
- Pumping Station refurbishment works undertaken at Saxilby at a cost of £1.7m for a new pump and MCC, Torksey Syke £0.45m, and Coulson Road £0.73m Pumping Stations. New Automatic Weedscreen Cleaners purchased and installed at the following Pumping Stations: Ingleby, Boultham, Hykeham, and Coulson Road.
- Replacement Archimedes Screw Pumps at Fen Lane & Decoy Pumping Stations part of a £2.5m upgrade scheme.
- Consulting partner on the Western Growth Corridor development and the North Hykeham Relief Road, to ensure that there is a continuity of watercourse maintenance throughout both these schemes and implementation of the drainage strategy for the sites.
- Once again, the Upper Witham area stands out as supporting one of the highest densities of Barn Owls and Kestrels in Lincolnshire. This year we reported ten breeding adult barn owls with eleven chicks and twenty eggs. In terms of Kestrels there was a total of six adults with thirteen chicks and three eggs. Several nest boxes were cleaned or replaced before the start of the breeding season. These included boxes located at Thorpe Bridge, Coates Bridge, Southam Drain, Oxpasture Pumping Station, Saxilby Pumping Station, Decoy Pump, and Boultham Pump Drain.
- Purchased a replacement JCB 220 X long reach excavator and weed basket at a cost of £185k.
- Provided a consents and enforcements service to Lincolnshire County Council (as the Lead Local Flood Authority) in the Board's extended rainfall catchment under a Memorandum of Understanding to 31.03.29.
- Provided a service to Lincoln Water Transfer Service Ltd, to support efficient use of water abstraction.
- Public Sector Co-operation Agreement (PSCA) works undertaken in 2025 on behalf of the Environment Agency at Boultham Catchwater Drain, Cardinal Dyke, Foston Beck, Shire Dyke, Skellingthorpe Beck, Skinnand Dyke, the River Witham and River Till plus other rechargeable works, total approximately £149k.

All figures exclude VAT.

The end of year outturn position for the Board, as of 31st March 2026 was a modest surplus position of £71,622 after a transfer to reserves of £300k (compared with the year-end surplus position of £41,755 in 2024/25), which has been allocated as a contribution to the Board's General Reserve.

Statement of Accounts 2025/26

The statement of responsibilities:

The Board is required to make arrangements for the proper administration of its financial affairs and to ensure that one of its Officers has the responsibility for the administration of those affairs.

The Board is required to manage its affairs to secure economic, efficient and effective use of its resources and to safeguard its assets.

The Board's financial Accountable Officer is the Director of Finance & Governance.

To support its Governance arrangements, the JSC on behalf of the Board approved on 09th December 2024 its Risk Management Policy. The JSC also approved a revised set of Financial Regulations and Statement of Internal Control. The Corporate Risk Register was reviewed and updated again on 26th January 2026.

The Statement of Accounting Policies:

This statement details the legislation and source of accounting principles on which the financial statements are prepared.

The Income and Expenditure Account:

This statement summarises the resources that have been generated and consumed in providing services and managing the IDB during the last year.

The Balance Sheet:

This statement is fundamental to the understanding of the Board's financial position at the year end. It shows the balances and reserves at the Board's disposal and the fixed and net current assets employed in its operation, together with summarised information on the fixed assets held. The statement also includes assets and liabilities of the Board.

Notes to the accounts:

The notes relating to the statements above are detailed after the core statements, including cost centre budgets and variance analysis where appropriate, for the period 2025/26 with comparisons to 2024/25.

Upper Witham Internal Drainage Board – Members 2025/26

The Board comprises 35 Members, 17 elected by the occupiers of land in the drainage district and 18 who are appointed by one of 5 District Councils. Elections of occupiers of land are every 3 years, with an election process and a new term of office from 01.11.24 to 31.10.27. Council nominated members are for the period of the civic year. Members 01.04.25 to 31.03.26 were:

Elected Member's Name	Electoral District	Finance & General Purposes Committee Member [12]*
Frederick H Myers (Chairman)	River Till & Burton	Yes
Joanne Wilkinson- (Vice Chairman	North Scarle, Broadholme & Skellingthorpe	Yes
Vacancy (from Sept 2022)	Borough of Grantham	N/a
Vacancy (from Nov 2024)	City of Lincoln	No
Michael Porter	Long Bennington, Barkston & Normanton	No
Peter Knight	Long Bennington, Barkston & Normanton	No
John R Scarborough	North Scarle, Broadholme & Skellingthorpe	Yes
Raymond J Phillips (to Nov 25)	Pike Drain & Lincoln	Yes (to Nov 25)
Vacant (from Nov 25)	Pike Drain & Lincoln	No
John R Hollis	River Brant	No
Andrew Ward	River Brant	No
William Booth	River Brant	No
Andrew Buckley	River Till & Burton	No
Giles Rawlings	River Till & Burton	No
Will Timmins	River Till & Burton	Yes
Vacancy (From January 2024)	South Witham	n/a
Tom Arnold	Stapleford & Claypole	No
Elliot Jackson	Stapleford & Claypole	No
Nominated Member's Name	Nominating Authority	
Cllr Patrick Vaughan (Vice Chairman)	City of Lincoln	Yes
Cllr Debbie Armiger	City of Lincoln	No
Cllr Bob Bushell	City of Lincoln	No
Cllr Liz Bushell	City of Lincoln	No
Cllr Gary Hewson	City of Lincoln	No
Cllr Rebecca Longbottom	City of Lincoln	No
Cllr Anita Pritchard (to May 2025)	City of Lincoln	No
Cllr A McNulty (From May 2025)	City of Lincoln	No
Cllr Donald Nannestad (to May 2025)	City of Lincoln	Yes (to May 2025)
Cllr Emily Wood (From May 2025)	City of Lincoln	No
Cllr Joshua Wells	City of Lincoln	No
Cllr Paul Taylor	Newark & Sherwood District Council	No
Cllr Mary Green	North Kesteven District Council	No
Cllr Lance Pennell	North Kesteven District Council	Yes
Cllr Andrew Hagues	North Kesteven District Council	No
Cllr Leigh Sanders	North Kesteven District Council	No
Cllr Patsy Ellis	South Kesteven District Council	No
Cllr Rhys Baker	South Kesteven District Council	No
Cllr Ian Stokes	South Kesteven District Council	Yes
Cllr Peter Morris (to May2025)	West Lindsey District Council	No
Cllr Trevor Bridgewood (From May 2025)	West Lindsey District Council	No

* 5 vacancies on Finance & General Purposes Committee

The Annual Governance Statement

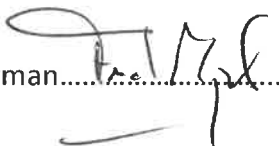
We acknowledge as the Members of Upper Witham Internal Drainage Board our responsibility for ensuring that there is a sound system of internal control, including the preparation of the statement of accounts, and confirm, to the best of our knowledge and belief, with respect to the Board's statement of accounts for the year ended 31st March 2026, that:

1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice which could have a significant financial effect on the ability of this Board to conduct its business or manage its finances.
4. We have provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.
5. We have carried out an assessment of the risks facing the Board and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.
7. We took appropriate action on all matters raised in reports from internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.

This annual governance statement is approved by the Board and recorded as a Board minute, dated Monday, 18th May 2026.

Signed on behalf of Upper Witham Internal Drainage Board

Signed by: Mr Frederick H Myers,

Chairman.....

Date.....18 May 2026

Signed by: Mrs Jane E Froggatt,

Chief Executive.....

Date.....18/05/2026

The Statement of Responsibilities for the Statement of Accounts

The Board is required:

- to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this the Board that officer is the Director of Finance & Governance.
- to manage its affairs to secure economic, efficient and effective use of its resources and safeguard its assets.

The Director of Finance & Governance's Responsibilities:

The Director of Finance & Governance is responsible for the preparation of the Board's Statement of Accounts which is required to present a true and fair view of the financial position of the Board at the accounting date and its income and expenditure for the year ended 31st March 2026.

In preparing this statement of accounts, the Director of Finance & Governance has:

- selected suitable accounting policies and then applied them consistently.
- made judgements and estimates that were reasonable and prudent.
- compiled the accounts in accordance with the UK GAAP Financial Reporting Standard 102 issued by the Financial Reporting Council and has regard to the proper practices published by the Smaller Authorities Proper Practices Panel (SAPPP formerly JPAG), a further update to the Practitioners' Guide having been issued by SAPPP in March 2025.
- applied the accounting concept of a "going concern" by assuming that the IDB will continue to operate for the foreseeable future.

The Director of Finance & Governance has:

- kept proper accounting records which were up to date and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

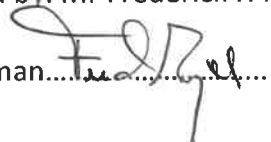
Certificate of the Director of Finance & Governance

This Statement of Accounts 2025/26 is that upon which the Auditor should enter their certificate and opinion. It provides a true and fair view of the financial position of the Board as at 31st March 2026 and its income and expenditure for the year then ended.

Certificate of the Chairman of the Board

I confirm that these accounts have been approved by Upper Witham Internal Drainage Board at a meeting held on Monday, 18th May 2026.

Signed by: Mr Frederick H Myers,

Chairman.......... Date.....18.17.2026

Statement of Accounting Policies

1. General

This statement of accounts has been prepared in accordance with the UK GAAP Financial Reporting Standard 102 issued by the Financial Reporting Council and has regard to the proper practices published by the Smaller Authorities Proper Practices Panel (SAPPP formerly JPAG), a further update to the Practitioners' Guide having been issued by SAPPP in March 2025.

These accounts have been prepared in accordance with the following accounting concepts:

- Accruals
- Relevance
- Consistency
- reliability
- Comparability
- Understandability
- Materiality
- Going Concern.

2. Non-Current Assets

Non-Current Assets are recognised as expenditure on the acquisition, creation or enhancement of fixed assets with a value in excess of £5,000 and with estimated useful lives in excess of one year are capitalised on an accruals basis in the accounts valued on the following basis:

2.1 land, operational and non-operational buildings are included in the Balance

Sheet at historical cost. Pumping Stations are included in the Balance Sheet at insurance valuation (reinstatement cost).

2.2 vehicles, plant and equipment are included at depreciated historic cost. A depreciation charge is made against the appropriate income and expenditure code and balances created in the renewal funds based on the life and estimated residual value.

2.3 disposals are written off at cost less depreciation. Any surplus/deficit arising is charged to the Income and Expenditure Account and transferred to/from reserves.

3. Depreciation

Land and buildings are not depreciated on the grounds that an on-going repairs and maintenance policy results in an extension of useful life and negates the necessity for material depreciation.

A depreciation charge is made against the running costs of plant and equipment and vehicles on a straight-line basis over their useful economic life, if the value of the plant does not negate the necessity for material depreciation.

Some assets purchased via external grant funding (eg mobile pumps via the IDB Fund) will not form part of the Board's Plant Replacement programme and as such will not be

depreciated and provide resources for their replacement. They have been written down fully in year of purchase. Should they need to be replaced in the future then resources will need to be identified at that time.

The following assumptions are made with regards to life cycle of assets:

Plant

Excavators	6 to 12 years
Tractors	9 to 11 years
Motor Vehicles	5 to 12 years
General equipment	between 5 to 15 years

Pumping Stations

Automated Weed Screen Cleaners	30 Years
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Computer Equipment

All computer equipment	4 Years
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4. Debtors and creditors

The revenue accounts of the Board are maintained on an accruals basis in accordance with FRS18, that is, sums due to or from the Board during the year are included whether or not the cash has actually been received or paid in the year. If the invoice spans two financial years and the apportionment is not material, then this will be charged to the financial year with the larger portion.

In January 2019 the Board drew down a Public Works Loan Board of £1,200,000 over a period of 30 years for the specific purpose of building a new depot building with auxiliary office space. The loan is on an Annuity basis. The first repayment was in May 2020 with 6 monthly payments thereafter.

5. Stock

Stocks are valued in the Balance Sheet on the average price basis with no allowance made for obsolescent and slow-moving items. This is a departure from the requirements of FRS102 which require stocks to be shown at actual cost or net realisable value, if lower. The effect of the different treatment is not material. Full stock takes have been undertaken.

6. Government Grants and Contributions

Government Grants and contributions when received are recognised in the income and expenditure account on an accruals basis. Government Grants used for the acquisition of fixed assets have been netted of the asset purchase cost.

7. Leases

The Board has no finance leases. It has entered Operating Leases during 2025/26 that are charged to the Income and Expenditure Account for the period to which it relates for fleet vehicles.

8. Reserves

A reserves policy was agreed at the Board's meeting on 27th January 2014 and has been updated periodically since:

- 8.1 Revenue Reserve. The Board's policy is to maintain this balance at approximately 15% to 20% of the annual revenue expenditure.
- 8.2 Plant Renewal Funds. The Board's policy is to build up sufficient funds over the useful economic life of major assets to enable replacement. This is through a depreciation charge as set out in the fixed asset register.
- 8.3 Pumping Station/Capital Programme/AWCs to support future replacement of components at pumping stations or as contributions to Capital Grant applications.
- 8.4 One-Off Project reserve is used for any slippage in the financial year for one-off projects that have not yet been completed. The works will then be completed and funded in the following financial year.
- 8.5 Specific reserves for Emergency Events, Self Insurance, Commuted Sums received, and Depot.

Further reserves can be (and have been) agreed by the Board at any Board meeting.

9. Provisions

The Board sets aside provisions where there is a definite liability, but the amount and timing of settlement is not known. Details are given as notes to the accounting statements if a provision has been required. A bad debt provision is included in the accounts and is reviewed annually.

10. Taxation

Drainage Boards are exempt from Corporation and Capital Gains Tax. Income Tax is paid by employees in the normal way. Value Added Tax is paid/recovered in the usual manner and is only included in the accounts to the extent that it is irrecoverable.

11. Post Balance Sheet Events

Any material post balance sheet events, which did not exist at the date of the balance sheet, have been disclosed as a separate note to the accounts if an event has occurred.

12. Pensions

Pension costs are accounted for on a defined benefits basis. The full Disclosure of Net Pensions Asset/Liability and associated information is contained in the notes to the accounts on an FRS102 basis.

The Annual Report of Lincolnshire County Council's Superannuation Fund is available from Lincolnshire County Council, Superannuation Section, County Offices, Lincoln, LN1 1YE.

13. Exceptional Items

Any material, exceptional or prior year adjustments will be accounted for once they are known and shown in the accounts and associated notes.

14. Discontinued Operations

The Board had no material operations that it acquired, or which were discontinued in the year.

Income and Expenditure Account for the Year Ended 31st March 2026

	Note	31st March 2026 £	31st March 2025 £
Income			
Drainage Rates & Costs		377,078	358,599
Special Levies	1	1,358,606	1,285,931
Highland Water Contributions	2	307,984	216,573
Flood Defence Grant in Aid (FDGIA)	2	0	135,000
Other Grants	2	4,013,044	3,247,079
Consents & Enforcement		23,902	17,896
Interest		130,173	75,048
Rechargeable Works		165,976	224,934
Insurance Claims		8,091	0
Commutation Payments/Developer Contributions		5,000	0
Sale of Surplus Assets (net)		13,000	0
Rent, Interest, Wayleaves & Sundry Income		15,682	21,683
Total Income		6,418,536	5,582,743
Expenditure			
Drains		867,914	1,140,249
Pumping Stations		4,965,084	1,329,175
Depot		148,143	176,163
Engineering		152,663	122,568
Conservation		1,059	2,573
One Off Schemes		184,381	132,064
Environment Agency Precept		166,826	166,826
Consents & Enforcement		23,902	17,896
Board Administration	6	58,538	24,325
Joint Administration	7	228,533	227,530
Rechargeable Works		171,956	212,377
Wages & Plant Holding Account		(43,868)	(31,099)
Contribution to/(from) Reserves		(626,218)	1,986,341
FRS17 Pension Adjustment (net)	3	48,000	34,000
Total Expenditure		6,346,913	5,540,988
(Surplus)/ Deficit		(71,623)	(41,755)

Signed:



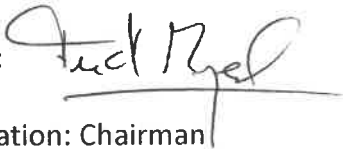
Name: Mr F.H. Myers.

Designation: Chairman

Date: 18th May 2026

Balance Sheet as at 31st March 2026

	Note	31st March 2026		31st March 2025	
		£	£	£	£
Non Current Assets					
Land & Buildings		7,564,800		3,969,885	
Vehicles and Plant		549,658		398,318	
Other		0		0	
Total Non Current Assets	10		8,114,458		4,368,203
Current Assets					
Stock		12,278		14,192	
Debtors & Prepayments	11	800,082		598,990	
Short Term Investments		2,500,000		2,516,704	
Bank & Cash		1,502,693		1,360,119	
Total Current Assets			4,815,053		4,490,005
Total Assets			12,929,511		8,858,208
Long Term Assets					
LGPS Net Pension Surplus	13		758,000		777,000
Current Liabilities					
Creditors	12	(2,990,101)		(2,138,393)	
Short Term Loans		(31,906)		(31,068)	
Total Current Liabilities			(3,022,007)		(2,169,461)
Total Assets less Current Liabilities			10,665,504		7,465,747
Long Term Liabilities					
Long Term loans		(967,025)		(998,932)	
LGPS Net Pension Liability	13	0		0	
			(967,025)		(998,932)
Total Assets less Liabilities			9,698,479		6,466,815
Represented by:					
Capital Discharged	10		8,114,458		4,368,203
Funds, Balances & Reserves			1,824,952		2,351,612
Pensions Reserve	13		758,000		777,000
Capital Adjustment Account			(998,931)		(1,030,000)
Capital Receipts Unapplied			0		0
Total			9,698,479		6,466,815

Signed: 

Name: Mr F. H. Myers

Designation: Chairman

Date: 18th May 2026

Notes to the Accounts

Note 1: Special Levies

Special levies were paid by the following District Councils:

Special Levies	2025/26 £	2024/25 £
City of Lincoln Council	697,562	664,343
Newark & Sherwood D.C.	16,567	15,778
North Kesteven District Council	353,329	334,785
South Kesteven District Council	215,795	199,261
West Lindsey District Council	75,353	71,764
	1,358,606	1,285,931

Note 2: Government Grants & Contributions

The following grants and contributions were received from the Environment Agency:

Government Grants	2025/26 £	2024/25 £
Flood Defence Grant in Aid	0	135,000
Other Grants	4,013,044	3,247,079
Highland Water	307,984	216,573
	4,321,028	3,598,652

Note 3: Pension Contributions

In 2025/26 the Board paid an employer's contribution rate of 24.1% plus a lump sum of £11k (24.1% + £11k in 2024/25) of each employee's gross pay into Lincolnshire County Council's Superannuation Fund. This amounted to £121,395 in 2025/26 (£126,120 in 2024/25). Further pension disclosures are shown in the FRS102 Pension Note below.

Note 4: Officers' Remuneration

Staff employed directly by the Board:

Remuneration of Employees	2025/26	2024/25
<i>Remuneration band</i>		
£70,000 - £79,999	0	0
£60,000 - £69,999	0	0
£50,000 - £59,999	0	0

The Joint Services Agreement of 01st April 2017 currently allocates costs between the IDBs in proportions of 30% to Upper Witham IDB, 20% to North East Lindsey IDB, 20% to Witham First DIDB and 30% to Witham Third DIDB.

Staff employed across all 4 Boards, including those employed by this Board, and recharged via JSC proportions:

Remuneration of Employees	2025/26	2024/25
<i>Remuneration band</i>		
£100,000 - £109,999	1	1
£90,000 - £99,999	0	0
£80,000 - 89,999	3	3
£70,000 - £79,999	0	0
£60,000 - £69,999	1	1
£50,000 - £59,999	5	2

Note 5: Public Works Loans Board

The Board took out a loan of £1.2m from the Public Works Loans Board (PWLb) in order to undertake a redevelopment of its depot site to provide a new depot and ancillary offices. The Annuity loan was drawn down on 18th January 2019 at a fixed interest rate of 2.68% and is repayable in 6 monthly instalments over 30 years. The final repayment is on 15th November 2048. The loan is serviced 2/3rds by UWIDB for the depot site and 1/3rd by the Joint Services Agreement (JSA) for the office element of the building, which is recharged on the agreed JSA percentage allocations (see Note 7).

Note 6: Audit Fees & Expenses

The fees paid to the Board's external auditors (PKF Littlejohn LLP) for 2025/26 is £3,780 (£2,520 in 2024/25). The increase is due to additional turnover (grant income).

Note 7: Joint Services

The Board is party to a Joint Services Agreement of 01st April 2017 between Upper Witham IDB, North East Lindsey IDB, Witham First DIB and Witham Third DIB for the provision of certain functions. Recharges are made for the Chief Executive and all relevant support including Finance and Administration Services, GIS & Environment Officer, Engineering Services and Director of Operations on the following proportions: 30% to Upper Witham IDB, 20% to North East Lindsey IDB, 20% to Witham First DIB and 30% to Witham Third DIB.

Joint Services	Total Charge for 2025/26				
	UW 30.0%	NEL 20.0%	W1 20.0%	W3 30.0%	TOTAL 100.0%
<u>Joint Administration</u>	£	£	£	£	£
Witham House (UW)	17,125	11,416	11,416	17,125	57,082
Joint Admin (UW)	18,775	12,516	12,516	18,775	62,582
Joint Admin (W3)	196,766	131,177	131,177	196,767	655,887
Total Joint Admin	232,666	155,109	155,109	232,667	775,551
<u>Engineering & Operational Services</u>					
Engineering & Operational Services (W1)	39,899	26,599	26,599	39,900	132,997
Engineering & Operational Services (W3)	155,411	103,608	103,608	155,412	518,039
Engineering & Operational Services (UW)	0	0	0	0	0
Total Engineering & Operational	195,310	130,207	130,207	195,312	651,036
Total Inter Recharges between Boards	427,976	285,316	285,316	427,980	1,426,588

Note 8: Related Party Transactions

Board Members are either elected by and represent the occupiers and ratepayers of land in the Board's area (and are ratepayers) or are nominated by one of the 5 District Councils who pay Special Levies (City of Lincoln Council, North Kesteven District Council, South Kesteven District Council, West Lindsey District Council and Newark & Sherwood District Council). Except for normal transactions with the Board (e.g., payment of Drainage Rates), no other related party transactions have been identified.

Note 9: Post Balance Sheet Event

There are no post balance sheet events that are material to the accounts and require disclosure.

Note 10: Non-Current Assets

Non Current Assets	Land & Buildings	Depot	Plant & Vehicles	Office Equip	Pumping Stations	Total
Cost	£	£	£	£	£	£
Closing Balance 31/03/25	159,000	1,576,084	2,229,293	0	2,337,845	6,302,222
Additions			258,685		3,614,191	3,872,876
Reclassification						0
Disposals			(138,630)			(138,630)
Closing Balance 31/03/26	159,000	1,576,084	2,349,348	0	5,952,036	10,036,468
Depreciation						
Closing Balance 31/03/25	0	12,000	1,830,974	0	91,045	1,934,019
Depreciation Charged	0	12,000	91,745		7,276	111,021
Reclassification			0		0	0
Disposals Written Out	0	0	(123,030)		0	(123,030)
Closing Balance 31/03/26	0	24,000	1,799,689	0	98,321	1,922,010
Net Book Value 31/03/25	159,000	1,564,084	398,319	0	2,246,800	4,368,203
Net Book Value 31/03/26	159,000	1,552,084	549,659	0	5,853,715	8,114,458

The above Capital has been financed as follows:

Capital Discharged	2025/26	2024/25
	£	£
Capital Receipts Applied	5,704,594	2,090,403
Renewals Fund	2,502,804	2,382,749
Revaluation Reserve	629,070	629,070
Loans Applied	1,200,000	1,200,000
less Depreciation	(1,922,010)	(1,934,019)
	8,114,458	4,368,203

Note 11: Debtors and Prepayments

Debtors & Prepayments	2025/26 £	2024/25 £
Drainage Ratepayers	26,842	23,155
Sundry Debtors & Prepayments	170,878	173,898
HMRC	602,362	401,937
	800,082	598,990

Note 12: Creditors and Receipts in Advance

Creditors & Receipts in Advance	2025/26 £	2024/25 £
Sundry Creditors	(2,952,378)	(2,129,553)
HMRC	(10,882)	(8,840)
Payroll Deductions	0	0
Provisions for Bad Debts	(26,841)	0
	(2,990,101)	(2,138,393)

Note 13: FRS102 Pensions

The following disclosures are based upon the 'March 2026 FRS102 Report' prepared by Barnett Waddingham LLP, the fund Actuaries for the Lincolnshire County Council Pension Fund (previous Actuaries were Hymans Robertson LLP).

The impact on the Balance Sheet is:

Balance Sheet	31/03/26 £000's	31/03/25 £000's
Present value of the defined benefit obligation	(4,060)	(3,718)
Fair value of Fund assets (bid value)	4,818	4,495
Net (Under)/Overfunding in Funded Plans	758	777
Present Value of Unfunded Liabilities	0	0
Unrecognised Past Service Cost		
Net Asset/(Liability)	758	777
Amount in the Balance Sheet		
Liabilities		
Assets	758	777
Net Asset/(Liability)	758	777

The Fair Value of the Employer Assets can be analysed as follows:

Fair Value of Employer Assets	31/03/26		31/03/25	
	£000's	%	£000's	%
Equities	2,423	50%	2,188	49%
Bonds	679	14%	637	14%
Property	345	7%	308	7%
Cash	155	3%	126	3%
Infrastructure	215	4%	197	4%
Absolute return fund	1,001	21%	1,039	23%
Cumulative Actuarial Gains and Losses	4,818	100%	4,495	100%

The impact on the Income and Expenditure Account is:

Recognition in the income and expenditure account	31/03/26 £000's	31/03/25 £000's
Current Service Cost	74	84
Net interest on the defined liability (asset)	(48)	(24)
Administration expenses	4	4
Total	30	64

The Defined Benefit Obligation consists of:

Reconciliation of Defined Benefit Obligation	31/03/26 £000's	31/03/25 £000's
Opening Defined Benefit Obligation	3,718	4,003
Current Service Cost	74	84
Interest Cost	209	191
Change in financial assumptions	(156)	(432)
Change in demographic assumptions	83	0
Experience loss/(gain) on defined benefit obligation	300	(1)
Liabilities assumed / (extinguished) on settlements	0	0
Estimated benefits paid net of transfers in	(199)	(156)
Past service costs, including curtailments	0	0
Contributions by Scheme participants and other employers	31	29
Unfunded pension payments	0	0
Closing Defined Benefit Obligation	4,060	3,718

The Fair Value of Employee Assets consists of:

Reconciliation of Fair Value of Employee Assets	31/03/26 £000's	31/03/25 £000's
Opening Fair Value of Employer Assets	4,495	4,444
Interest on assets	257	215
Return on assets less interest	136	(154)
Other actuarial gains/(losses)	(25)	0
Administration expenses	(4)	(4)
Contributions by employer including unfunded	127	121
Contributions by Scheme participants and other employers	31	29
Estimated benefits paid plus unfunded net of transfers in	(199)	(156)
Settlement prices received / (paid)	0	0
Closing Fair value of Fund assets	4,818	4,495

The following assumptions have been used by the Actuary in making their valuation as at 31st March 2026:

Assumptions	31/03/26	31/03/25
Financial Assumptions		
Discount Rate	6.10%	5.75%
Pension Increase Rate	2.90%	2.95%
RPI Inflation	3.30%	3.30%
Salary Increase Rate	3.90%	3.95%
Mortality (future life expectancy at age 65)		
Current Pensioners (Male)	21.4 years	19.9 years
Current Pensioners (Female)	23.4 years	23.1 years
Future Pensioners (Male)	23.1 years	21.3 years
Future Pensioners (Female)	25.2years	24.5 years

The following table sets out the likely impacts if certain assumptions are changed:

Sensitivity Analysis	Approx increase to Employer Liability %	Approx Monetary Amount £000's
Change in assumptions at 31 March 2026		
0.1% decrease in Real Discount Rate	1.11%	45
0.1% increase in the Salary Increase Rate	0.05%	2
0.1% increase in the Pension Increase Rate	1.13%	46
Adjustment to life Expectancy Assumptions +1 Year	4.04%	164

Projected pension costs. The estimated Employer's contribution for the period to 31st March 2026 is approximately £99,000.

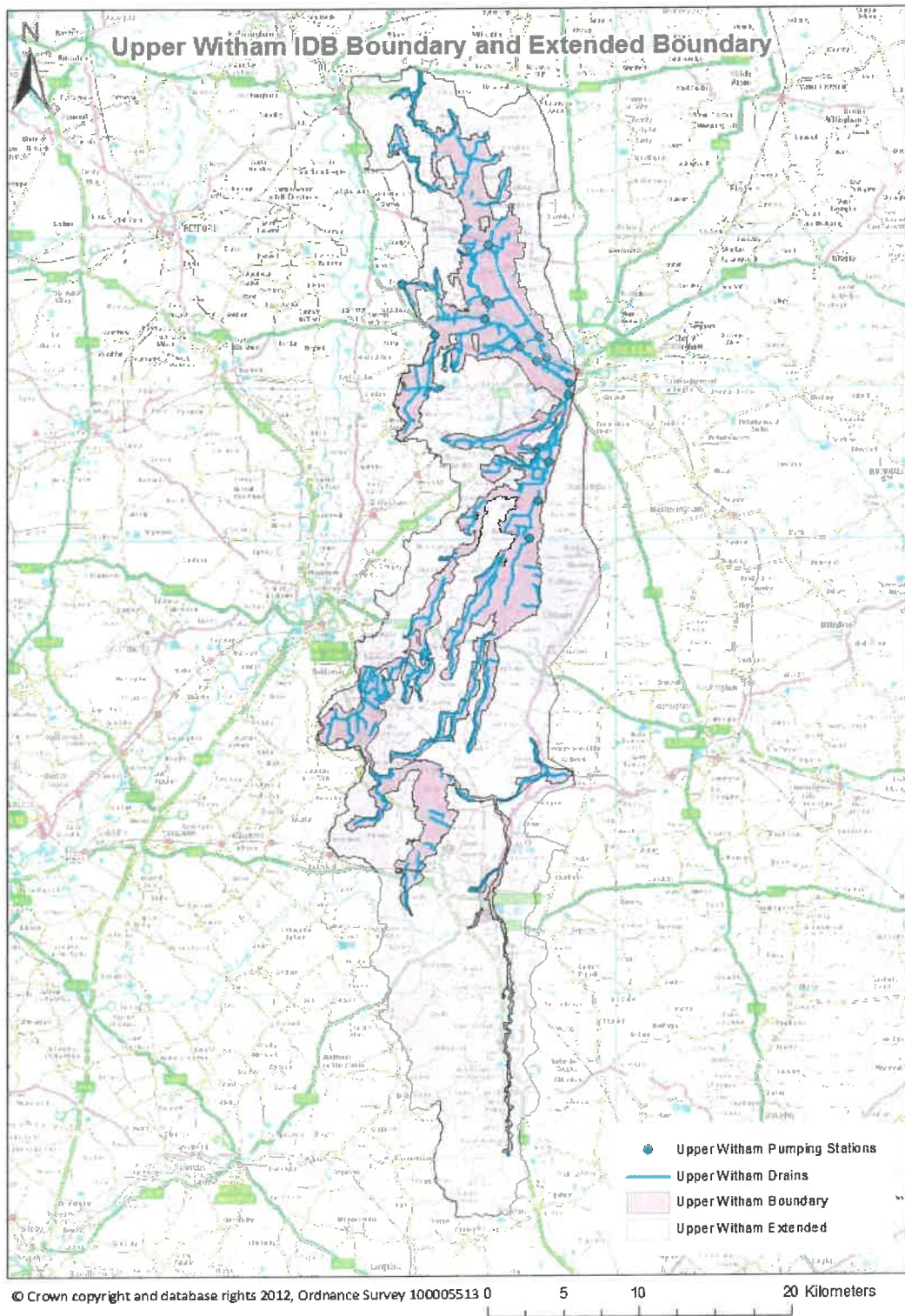
Note 14: Funds & Reserves

UWIDB Schedule of Funds & Reserves as at 31st March 2026

Movement on Reserves	Capital Discharged	Pensions Reserve	Capital Adjust Account	Revenue Reserve	Plant & Machinery Reserve	Emergency Events	Self Insurance	One Off Projects Reserve	Pumping Station Reserve	Commutated Sums	Depot Reserve	Total
	£	£	£	£	£	£		£	£	£	£	£
Balance as at 31 March 2025	(4,368,203)	(777,000)	1,030,000	(445,209)	(670,672)	(55,000)	(50,000)	(890,853)	(166,378)	(49,500)	(24,000)	(6,466,815)
Depreciation	111,021				(91,745)				(7,276)		(12,000)	0
Capital Purchases	(3,872,876)				258,684				3,614,192			0
Capital Sales	15,600				(15,600)							0
Pension Interest Cost (Net)		19,000										19,000
Contributions In					(100,000)	(30,000)	(100,000)	(36,996)	(3,774,191)			(4,041,187)
Contributions Out			(31,069)					893,215				862,146
Transfers					0							0
(Surplus)/Deficit on I&E				(71,623)								(71,623)
Balance as at 31 March 2026	(8,114,458)	(758,000)	998,931	(516,832)	(619,333)	(85,000)	(150,000)	(34,634)	(333,653)	(49,500)	(36,000)	(9,698,479)

Appendices

Appendix 1



Appendix 2

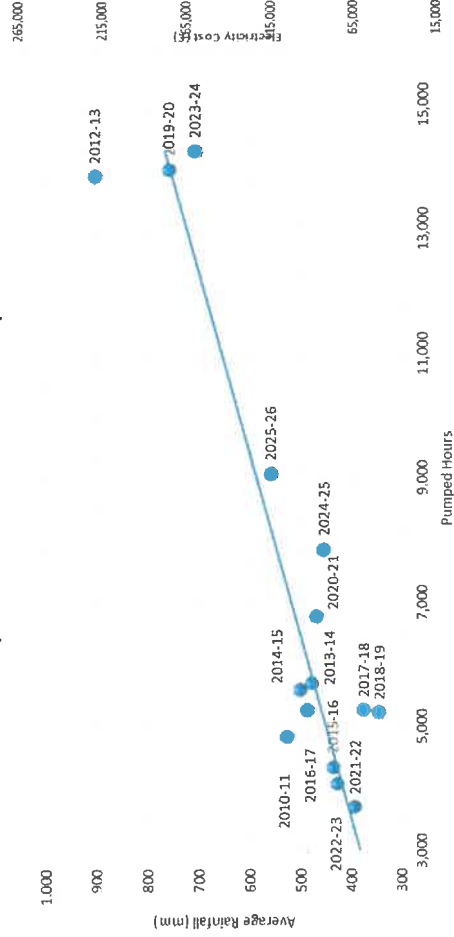
Witham and Humber Drainage Boards' Organisational Structure Chart



Appendix 3 - Upper Witham IDB: Interrelationship between Rainfall, Pumped Hours and Electricity Costs

Pumping Station	2021-22			2022-23			2023-24			2024-25			2025-26		
	Rainfall (mm)	Pumped Hours	Electricity Costs (£)	Rainfall (mm)	Pumped Hours	Electricity Costs (£)	Rainfall (mm)	Pumped Hours	Electricity Costs (£)	Rainfall (mm)	Pumped Hours	Electricity Costs (£)	Rainfall (mm)	Pumped Hours	Electricity Costs (£)
Aubourn		165	<i>Paid by EA</i>		258	<i>Paid by EA</i>		1,509			719			934	
Boultham		221	£ 2,522.12		430	£ 4,178.14		1,185	£ 15,127.59		866	£ 10,244.72		404	£ 3,981.56
Broxholme		11	£ 604.13		19	£ 929.89		88	£ 582.72		96	-£ 777.50		203	£ 2,043.22
Burton PS	479.00	971	£ 12,322.22	451.00	683	£16,461.22	738.50	1,700	£ 58,265.33	489.50	950	£ 24,581.73	716.00	1,676	£ 31,372.72
Coulson Road		73	£ 1,940.76		125	£ 2,895.50		63	£ 4,292.98		142	£ 5,751.15		87	£ 5,484.99
Decoy		360	£ 1,406.00		360	£ 2,336.26		971	£ 7,570.47		540	£ 3,799.48		280	£ 3,034.97
Fen Lane		379	£ 1,548.41		406	£ 2,213.75		1,023	£ 8,282.28		646	£ 4,595.02		312	£ 3,069.86
Hykeham	351.50	181	£ 2,069.08	453.00	167	£ 3,933.07	728.50	680	£ 15,121.16	485.00	311	£ 6,187.99	500.00	498	£ 7,435.22
Ingleby		282	£ 3,992.91		168	£ 6,155.73		1,017	£ 6,508.95		482	£ 1,076.47		648	£ 3,347.61
Oxpature		289	£ 7,627.13		461	£13,488.20		1,566	£ 39,230.51		781	£ 21,138.89		990	£ 23,585.97
Pyewipe		205	£ 8,449.12		436	£19,634.88		1,563	£ 59,190.98		669	£ 28,803.35		801	£ 33,178.12
Sand Syke		105	<i>Paid by EA</i>		205	<i>EA site</i>		818						658	
Saxilby		42	£ 1,037.87		-	£ 1,079.60		414	£ 6,664.73		212	£ 2,576.43		500	£ 3,249.75
Thorpe		179	£ 1,191.71		99	£ 2,044.79		570	£ 3,647.69		241	£ 2,690.64		349	£ 2,480.85
Torksey	354.50	233	£ 3,392.35	385.00	253	£ 6,546.58	670.44	1,100	£ 22,969.29	396.40	708	£ 14,440.87	469.50	721	£ 12,870.44

Interrelationship between Rainfall and Pumped Hours



Interrelationship between Electricity Costs and Pumped Hours

