



# Annual Report for the year ended

31 March 2025

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**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 31 March 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](mailto:flood.reports@defra.gov.uk)
- Asset Management and Engineering, Environment Agency via [idbfund@environment-agency.gov.uk](mailto: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 £

Lower Medway	Internal Drainage Board
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## Section A – Financial information

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

Name of local authority	2024-25	2025-26
1. Canterbury City Council	12,219	12,585
2. Medway Council	445,538	459,298
3. Swale Borough Council	1,000,030	1,036,667
4. Tonbridge and Malling Borough Council	238,412	245,564
5.		
6.		
7.		
8.		
<b>Total</b>	<b>1,696,200</b>	<b>1,754,114</b>

## Section A – Financial information (continued)

### Income and Expenditure Account for the year ending 31 March 2025

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

Boards must ensure that the Income and Expenditure information provided below 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*<sup>1</sup>

INCOME		Total
A. Drainage Rates		AA 52,687
B. Special Levies		AA 1,696,200
C. Higher Land Water Contribution – from the Environment Agency		AA 57,879
D. Contributions received from developers/other beneficiaries (please specify, adding rows below as necessary)		AA 72,502
Jenner Contractors - LMIDB_LDC_2024_39	£72,502	
E. Receipts from Grants applied in year (please specify, adding rows below as necessary)		
FDGIA	£	
IDB Fund: Asset Improvement (tranches 2A/2B)	£ 420,000	AA 420,000
IDB Fund: Storm Recovery (tranche 1)	£	
Local Levy funding	£	
Other Government Grants (please specify, adding rows below as necessary)	£	
F. PSCAs (please specify, adding rows below as necessary)		
Environment Agency	£ 5,740	
LLFA	£	AA 5,740
	£	
Other local authority (that is not an LLFA)	£	
[Individual source]	£	
G. Rechargeable Works		AA 17,530
H. Interest and Investment Income		AA 104,764

<sup>1</sup> <https://www.nalc.gov.uk/resource/practitioners-guide-2025.html>

I. Rents and Acknowledgements (please specify below as necessary)		AA 0
Rents	£	
Acknowledgements	£	
J. Total Other Income. (please specify, adding rows below as necessary)		AA 111,145
Consent Fees	1,145	
Precept Paid Back from EA	85,000	
NKM – Service Level Agreement	25,000	
<b>Total income</b>		<b>AA 2,538,447</b>

<b>EXPENDITURE</b>		<b>Total</b>
K. New Works and Improvement Works		BB 0
L. Total precept to the Environment Agency		BB 355,000
M. Watercourse maintenance		BB 415,654
N. Pumping Stations, Sluices and Water level control structures		BB 18,830
O. Administration		BB 401,994
P. PSCAs (please specify, adding rows below as necessary)		BB 0
Environment Agency	£	
LLFA	£	
Other RMA (that is not the EA or a LLFA)	£	
Other local authority (that is not an LLFA)		£
Q. Rechargeable Works		BB 0
R. Finance Charges – including, capital repayment and loan interest charges		BB 0
S. Biodiversity enhancement and conservation (please specify below as necessary)		BB 15,132
General, across the whole region	£ 15,132	
SSSI specific, where relevant	£	
T. Other Expenditure (please specify, adding rows below as necessary)		BB 1,058,450
Harty and Leysdown PS Replacement	£1,058,450	
[Individual source]	£	
Electricity Charges (please specify below) This is for Pump Stations and Offices		BB 18,052
Bells Pumping Station – Per Day 115.55p		
Harty And Leysdown Pump Station - Per Day 63.51p		

Rushenden Pump Station – Per Month - 17.74p Twyford Pump Station – 1343.30 Per Dayp Office – 30.970p Per Day Depot – 14.36p – Per Month		
Element for energy used	£ 18,052	
Fuel – petrol and diesel costs (please specify below)		
Pumping stations	£	BB 23,479
Fleet and plant machinery	£ 23,479	
<b>Total Expenditure</b>		<b>BB 2,306,591</b>

<b>EXCEPTIONAL ITEMS</b>		
U. Profits/(losses) arising from the disposal of fixed assets (please specify, adding rows below as necessary)		<b>CC 32,469</b>
[Individual source]	£ 32,469	
<b>Net Operating Surplus for the year</b>		<b>AA-BB+CC 264,325</b>
V. Developers Funds income not applied in year (please specify, adding rows below as necessary)		£
[Individual source]	£	
W. Grant income not applied in year (please specify, adding rows below as necessary)		£
[Individual source]	£	
X. Long term Loans (please specify, adding rows below as necessary)		£
[Individual source]	£	

<b>Balance Sheet at 31 March 2025</b>	<b>2023-24</b>	<b>2024-25</b>
Fixed Assets	1,547,931	1,452,595
Current Assets	3,296,994	3,559,719
Less Current Liabilities	262,066	4,857,811
<b>TOTAL Net Current Assets</b>	<b>3,034,928</b>	<b>-1,298,092</b>
Less Long-Term Liabilities	0	0
<b>TOTAL Net Assets</b>	<b>4,582,859</b>	<b>154,503</b>
<b>Total</b>	<b>4,482,859</b>	<b>154,503</b>

## Interpretation Summary

- The **main difference** is the treatment of **Reserves (£4.8M)** now shown under “Current Liabilities” in 2025, whereas previously it was under **Capital & Reserves** in 2024.
- Operationally, the Board still holds similar **fixed and current assets**, so it’s more of an **accounting presentation shift**
- The **Net Assets** are shown as £154,503.12 in 2025 because that’s the **retained portion** after reallocating reserves to the liability section.

Value of drainage rates outstanding at year end?

6.345 %
£ 3,343

Value of special levies outstanding at year end?

0 %
£ 0

## Notes:

### 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. Income through a payment for a fee, service or historical right, where there is not a formal agreement, is an Acknowledgement.
- 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. **Please do not include electricity or fuel costs as these are captured separately.** You should also include a fair proportion of the support costs directly associated with delivery of the maintenance programme.
- 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. **Please do not include electricity or fuel costs**

**as these are captured separately.** 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.

- O. Administration: This 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: This 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). **Please do not include electricity or fuel costs as these are captured separately.**
- 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).

Note the headings for recording the total cost of electricity and fuel use. For electricity subtotals record the elements of the total cost that account for the cost of the power used and separately the standing charge element. For diesel record the elements of the total cost that account for fuel used to run pumps and the fuel used for plant and 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

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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, Km or Cumecs).

The “Reporting period” is 1 April 2024 to 31 March 2025.

### 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? | <input checked="" type="checkbox"/> |
| 2. What year was your statement last updated?   | June 2024                           |

### Financial Planning

- |  |                                     |
|--|-------------------------------------|
| 3. Do you have a financial plan covering the next three years or longer? | <input checked="" type="checkbox"/> |
|--|-------------------------------------|

### Biodiversity

- |   |                                     |
|---|-------------------------------------|
| 4. Do your Board have a Biodiversity Action Plan?   | <input checked="" type="checkbox"/> |
| 5. If yes, is the Biodiversity Action Plan available on your website?                     | <input checked="" type="checkbox"/> |
| 6. In what year was your Biodiversity Action Plan last updated?                           | 2021                                |
| 7. Have you reported progress on Biodiversity Action Plan implementation on your website? | <input type="checkbox"/>            |
| 8. When was biodiversity last discussed at a Board meeting (date)?                        | December 2025                       |
| 9. Is Biodiversity policy a standing item for discussion at Board meeting?                | <input checked="" type="checkbox"/> |
| 10. Do you have a biosecurity process?  | <input checked="" type="checkbox"/> |

## 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
WLMP Capel Fleet	EA	1996	1996
WLMP Chetney and Ferry Marshes	EA	1997	1997
WLMP Eastchurch Marshes and Windmill Creek	EA	1999	1999
WLMP Elmley and Spitend Marshes	EA	1999	1999
WLMP Gillingham and Rainham	EA	1998	1998
WLMP Graveney Marshes	EA	1999	1999
WLMP Ham Marshes	EA	1999	1999
WLMP Hoo and Stoke	EA	1998	1998
WLMP Isle of Grain	EA	1998	1998
WLMP Iwade and Milton	EA	1998	1998
WLMP Leysdown to Kingsborough	EA	1999	1999
WLMP Luddenham Marshes	EA	1999	1999
WLMP Minster Marshes	EA	1999	1999
WLMP Seasalter	EA	1998	1998
WLMP Sheerness Minster Queenborough	EA	1999	1999
WLMP South Medway	EA	1999	1999
WLMP Tonge and Murston	EA	1999	1999
WLMP Upchurch and Lower Halstow	EA	1998	1998
WLMP Upnor	EA	1999	1999

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? 4251.9 hectares
- 14. Area of SSSI or NNR within the Board area that contributes towards water level management plan/s managed by others? 4251.9 hectares
- 15. Area of SSSI or NNR in recovering or favourable condition where Board water level management activities are responsible? **Unknown without academic study/NE input.** hectares
- 16. Area of SSSI or NNR where water level management actions by your Board are needed to achieve recovering or favourable condition? **Unknown without academic study/NE input.** hectares

**Other Conservation Areas**

- 17. Area of non-designated land within the Board area subject to water level management agreements for conservation purposes? (Stewardship Agreements are shown on [MAGIC.gov.uk](http://MAGIC.gov.uk)) Unknown – not available online as stated. 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

Other arrangements (explain below)

## Public sector cooperation agreements (PSCAs)

20. How many PSCAs have you worked on behalf of other organisations during the reporting period? 1

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 1

Lead local flood authority

Other Local authority (e.g. District Council)

Other RMA (post further details below)

further information

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 0.1 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) 0.1 Kilometres

Support during flood incident

Other work undertaken through a PSCA and further information (explain below)

Pennywort removal at EA Seasalter pumping station including mowing of banks to aid with visibility

## Asset Management

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

Paper records

Electronic system

Other arrangements (explain below)

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?

167

Kilometres

26. Length of ordinary watercourse maintained by the Board during the reporting period?\*

*\* Estimated from recorded tractor-mounted mowing distances, supplemented by excavator-based works in areas not accessed by mowers to avoid double counting. Includes contractor works. Minor hand maintenance (e.g. strimming culverts) excluded as not representative of linear channel length.*

62.6

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)

185

Kilometres

28. How many pumping stations does the Board operate? 4

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

Electric 7

Diesel

Renewable energy pumps (e.g. directly powered by wind, solar, hydro, etc)

Other type of pumps

30. How many other pumps does the Board operate?

Temporary / mobile pumps 2

Other

31. What is the cumulative design capacity of the Board's static pump(s) (enter zero if no pumps are operated)	4.79	m <sup>3</sup> /s/sec cumecs
Temporary/mobile pump(s) (enter zero if no such pumps are operated)	0.15	m <sup>3</sup> /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. 2
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.

Further information

### 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                 | <input checked="" type="checkbox"/> |
| Ethics                     | <input type="checkbox"/>            |
| Finance                    | <input type="checkbox"/>            |
| Environment                | <input type="checkbox"/>            |
| Health, safety and welfare | <input type="checkbox"/>            |

Other (specify below)
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- 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 byelaws
- 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 relates 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)	18
Seats available to appointed members	10
Elected members on the Board at year end	8
Appointed members on the Board at year end	10
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.	9.5
Please set out the mean average number of appointed members in attendance at each Board meeting during the reporting period.	5.5
57. Have you held elections (with or without a vote) within the last three years?	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>

## 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.	<input checked="" type="checkbox"/>
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
- In the 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	15,284	Hectares
77. Total number of agricultural rate payers the Board invoices		564
78. Land area of the drainage district assessed for special levy	4,045	Hectares

The district boundary area is taken from the Board’s GIS boundary. The agricultural land figure reflects the area rated in DRS for 2024–2025. Historic DRS land area totals for special levy and agricultural records do not reconcile when aggregated, due to known legacy inconsistencies in inherited rating data. The special levy area reported here has therefore been derived as the residual district area after deducting the agricultural land rated for the year, pending fuller reconciliation of legacy records via the forthcoming SI.

**Section B – Declaration**

<b>LOWER MEDWAY</b>	Internal Drainage Board
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I confirm that the information provided in sections A and B and within this form is correct.

Signature	
Date	31 March 2026
Name in BLOCK LETTERS	PRISCILLA HASELHURST
Designation	Clerk/Engineer
Email address	<a href="mailto:priscilla@lmidb.co.uk">priscilla@lmidb.co.uk</a>