

# **The Witham First District Internal Drainage Board**



## **Statement of Accounts For Year Ended 31<sup>st</sup> March 2009**

**Witham House  
School Lane  
Washingborough  
Lincoln  
LN4 1BW**

**Tel: (01522) 794479  
Fax: (01522) 793944**

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## **Explanatory Foreword**

### **Introduction**

The Board's accounts for the year ending 31<sup>st</sup> March 2009 are set out on pages 11 to 12. They consist of the statements explained below.

- **The Income and Expenditure Account** (*page 11*)

This statement shows the income and net expenditure on the major functions and services for which the Board is responsible, and compares that cost with the income received.

- **The Balance Sheet** (*page 12*)

This 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; its long-term indebtedness; and the fixed and net current assets employed in its operations, together with summarised information on the fixed assets held. Also included are the assets and liabilities of all activities of the Board.

These accounts are supported by the Statement of Accounting Policies and various notes to the accounts.

## **The Statement Of Responsibilities For The Statement Of Accounts**

### **The Board is required:**

- a) 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 Board, that officer is the Chief Executive and Clerk to the Board.
- b) To manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

### **The Clerk to the Board's Responsibilities**

The Clerk to the Board is responsible for the preparation of the Board's Statement of Accounts which is required to present fairly the financial position of the Board at the accounting date and its income and expenditure for the year ended 31<sup>st</sup> March 2009.

In preparing the statement of accounts, the Clerk to the Board has:-

- a) Selected suitable accounting policies and then applied them consistently.
- b) Made judgement and estimates that were reasonable and prudent.
- c) Complied with generally accepted accounting practice.

The Clerk to the Board has also:-

- a) Kept proper accounting records which were up to date.
- b) Taken reasonable steps for the prevention and detection of fraud and other irregularities.

### **Certificate of the Clerk to the Board**

This statement of accounts is that upon which the auditor should enter his certificate and opinion. It presents fairly the financial position of the Board at 31<sup>st</sup> March 2009 and its income and expenditure for the year then ended.

Signed:

Name: C J Elkington

Designation: Chief Executive and Clerk to the Board

Date:

## Statement on the System of Internal Control

### 1. Scope of Responsibility

The Board is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. In discharging this overall responsibility, the Board is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Board's functions and which includes arrangements for the management of risk.

### 2. The Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. It is an ongoing process designed to identify, prioritise, evaluate and manage the risks to the achievement of the Board's functions.

### 3. The Internal Control Environment

The key elements of the internal control environment are the financial and performance management of the authority, financial and performance reporting to the Board and compliance with established policies, procedures, laws and regulations. Risk management is provided by a framework of regular management information, administrative procedures, management supervision and a system of delegation and accountability.

### 4. Review of Effectiveness

The Board has responsibility for conducting a review of the effectiveness of the system of internal control. The review is an ongoing process and is informed by the work of managers within the Board and any comments made by the internal auditor and the external auditor.

Signed:

Signed:

(signature of Chairman and Clerk to the Board)

Date:

Date:

## Statement of Assurance

We acknowledge as the members of The Witham First District 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 31<sup>st</sup> March 2009, that:

	Agreed - Yes or No*	'Yes' means that the Board:
1. we have approved the statement of accounts which has been prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.	Yes	prepared its statement of accounts in the way prescribed by law.
2. we have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	Yes	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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 the Board to conduct its business or on its finances.	Yes	has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.
4. we have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	Yes	has given all persons interested the opportunity to inspect and ask questions about the Board's accounts.
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.	Yes	considered the financial and other risks it faces in the operation of the board and has dealt with them properly.
6. we have maintained an adequate and effective system of internal audit of the Board's accounting records and control systems.	Yes	arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the Board.
7. we have taken what we consider to be appropriate action on all matters raised in previous reports from the internal and external auditors.	Yes	has taken appropriate action in response to matters brought to its attention by auditors.
8. we have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year end, have a financial impact on the Statement of Accounts.	Yes	disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.

This Statement of Assurance is approved by the Board and recorded as board minute reference

dated  /  /

Signed on behalf of the Witham First District Internal Drainage Board

Signed by: Chair  Date  /  /

Signed by: Clerk  Date  /  /

\* Please provide explanations to the external auditor on a **separate sheet** for each 'NO' response that has been given; and describe what action is being taken to address the weaknesses identified.

**AUDITORS' REPORT**

**TO**

**WITHAM FIRST DISTRICT INTERNAL DRAINAGE BOARD**

**We have audited the Statement of Accounts on pages 11 to 19 which have been prepared in accordance with the accounting policies as set out on pages 9 to 10.**

**This report is made solely to Witham First District Internal Drainage Board in accordance with Part II of the Audit Commission Act 1998 and for no other purpose, as set out in paragraph 54 of the Statement of Responsibilities of Auditors and of Audited Bodies, prepared by the Audit Commission.**

**Respective Responsibilities of the Witham First District Internal Drainage Board and Auditors**

As described on page 4 the Witham First District Internal Drainage Board is responsible for the preparation of the financial statements in accordance with the Statement of Recommended Practice on Local Authority Accounting in the United Kingdom 2004. Our responsibilities as independent auditors are established by statute, the Code of Audit Practice issued by the Audit Commission and our profession's ethical guidance.

We report to you our opinion as to whether the financial statements present fairly:

- the financial position of the Board and its income and expenditure for that year.

We review the Statement on Internal Control on pages 5 to 6 and report if it is misleading or inconsistent with other information we are aware of from our audit of the financial statements. We are not required to consider whether the statement covers all risks and controls, or to form an opinion on the effectiveness of the board's corporate governance arrangements or its risk and control procedures. Our review was not performed for any purpose connected with any specific transaction and should not be relied upon for any such purpose.

We read the other information published with the statement of accounts and consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the statement of accounts.

### **Basis of Audit Opinion**

We conducted our audit in accordance with the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission, which requires compliance with relevant auditing standards issued by the Auditing Practices Board.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the board in the preparation of the financial statements, and of whether the accounting policies are appropriate to the board's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we consider necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we evaluated the overall adequacy of the presentation of information in the financial statements.

### **Opinion**

**In our opinion the financial statements present fairly the financial position of Witham First District Internal Drainage Board as at 31st March 2009, and its income and expenditure for the year then ended.**

### **Certificate**

**We certify that we have completed the audit of the accounts in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice issued by the Audit Commission.**

**Signature:**

**Clement Keys  
39/40 Calthorpe Road  
Edgbaston  
Birmingham  
B15 1TS**

**Name:**

**Designation:**

**Date:**



## **Statement Of Accounting Policies**

### **1.) General**

The accounts have been prepared in accordance with generally accepted accounting practice.

### **2.) Fixed Assets**

Fixed assets are valued on the following basis:

- a) 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.
- b) vehicles, plant and equipment are included at historic cost. A depreciation charge is made against the appropriate income and expenditure code and balances created in the renewal funds.

### **3.) Depreciation**

Land and buildings are not depreciated on the grounds that an ongoing 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.

### **4.) Debtors and Creditors**

The revenue accounts of the Board are maintained on an accruals basis in accordance with SSAP 2. 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. An exception to this principle relates to electricity and similar payments which are charged at the date of the meter reading rather than being apportioned between financial years. This policy is consistently applied each year and therefore does not have a material effect on the year's accounts.

There is no provision for bad debts.

**5.) Deferred Charges**

There are no deferred charges.

**6.) Stocks and Work in Progress**

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 SSAP 9 which require stocks to be shown at actual cost or net realisable value, if lower. The effect of the different treatment is not material.

**7.) Government Grants And Contributions**

The Board received no government grants or contributions during the financial year ended 31<sup>st</sup> March 2009.

**8.) Leases**

The Board has no operating or finance leases.

**9.) Reserves**

Revenue Reserve – The Boards policy is to maintain this balance at approximately 10% of the annual revenue expenditure.

Renewal Funds – The Boards 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.

**10.) Pensions**

The Board pays an employers contribution of 26.5% of the employees gross pay into the Lincolnshire County Council Superannuation Fund. The workforce based at the depot's cost is recharged as part of the employee overhead to the maintenance codes where the employee has worked.

The Annual Report of the Lincolnshire County Council's Superannuation Fund is available from:

Lincolnshire County Council Superannuation Section  
County Offices  
Lincoln  
LN1 1YE

See also Note 14: Disclosure of Net Pensions Asset/Liability.

## Income And Expenditure Account For The Year Ended 31<sup>st</sup> March 2009

<b>Income</b>	<i>Notes</i>	31 <sup>st</sup> March 2009 £	31 <sup>st</sup> March 2008 £
I001 - Drainage Rates		398922	372762
I002 / I003 - Special Levies	6	193799	181426
Highland Water Contributions	7	18091	10694
Anglian Water Contribution		3927	0
I006 - Rechargeable Income		5214	6800
I007 - Interest		9863	10083
I008 - Sundry Income		8891	10457
I011 - Rates Costs		410	240
I017 – Grant Aid		39065	0
<i>Total Income</i>		<b>678182</b>	<b>592462</b>
 <b>Expenditure</b>			
Environment Agency Precept		78196	85490
Joint Administration	8	92724	93760
Establishment & Admin	9	19387	6731
Drain Maintenance	10	286616	237882
Pumping Stations	11	141660	149043
Depot	12	7808	25981
Computer Depreciation		1136	1154
Other Expenditure		6085	8362
Capital Expenditure	13	71415	33470
<i>Total Expenditure</i>		705027	641873
<b><i>Surplus/(Deficit)</i></b>		<b>(26845)</b>	<b>(49411)</b>

Signed:

Name: C J Elkington

Designation: Clerk to the Board

Date:

## Balance Sheet As At 31<sup>st</sup> March 2009

	Notes	31 <sup>st</sup> March 2009		31 <sup>st</sup> March 2008	
		£	£	£	£
<b>Fixed Assets</b>	1		3311802		937656
<b>Current Assets</b>					
Stock		5756		3220	
Debtors	2	26916		16601	
Bank and Cash		172934		191195	
<b>Current Liabilities</b>					
Creditors	3	(31979)		(81734)	
<b>Net Current Assets</b>			173627		129282
<b>Creditors Due &gt; 1 Year</b>					
Loans			0		0
<b>Total</b>			3485429		<b>1066938</b>
<b>Represented By :-</b>					
<b>Capital Discharged</b>	4		3311802		937656
<b>Fund Balances &amp; Reserves</b>	5				
Revenue Reserve			(9462)		17383
Plt & Vehicle Renewal Fund			122824		60609
Computer Renewal Fund			7468		6332
Telemetry/Radio Renewal Fund			6812		6812
AWC Renewal Fund			45985		38146
<b>Total</b>			<b>3485429</b>		<b>1066938</b>

Signed:

Name: C J Elkington

Designation: Clerk to the Board

Date:

## Notes To The Accounts

### Note 1: Fixed Assets

	31 <sup>st</sup> March 2009 £	31 <sup>st</sup> March 2008 £
A001 - Freehold Land	83060	83060
A002 - Washingborough Office	41547	41547
A003 - Timberland Spa Depot	25910	25910
A004 - Plant & Vehicles	468982	463445
A005 - Machinery & Equipment	272674	267799
A006 - Office Equipment	5600	5895
A009 - Housing Properties	50000	50000
A010 - Pumping Stations	2364029	
<b>Total</b>	<b>3311802</b>	<b>937656</b>

### Note 2: Debtors

	31 <sup>st</sup> March 2009 £	31 <sup>st</sup> March 2008 £
C004 - Rate Levy Control	4198	1927
C005 - Rate Costs Control	310	130
C006 - Sundry Debtors Control	1127	881
C007 - VAT Account	14498	8878
C009 - Highland Water Control	5983	0
C019 - Other Reserves	800	2000
C021 - Work in Progress Cost Control	0	233
D012 - Joint Admin Control	0	2552
<b>Total</b>	<b>26916</b>	<b>16601</b>

Note 3: Creditors

	31 <sup>st</sup> March 2009 £	31 <sup>st</sup> March 2008 £
C002 - Rechargeable A/C	83	0
C009 - Highland Water Control	0	972
C021 - Work in Progress	612	0
D001 - Purchase Ledger Control	1369	32199
D002 - PAYE & NI Control	3317	2555
D003 – Superannuation Control	3168	8474
D010 - Accruals/Sundry Creditors	0	33470
D012 - Joint Admin Control	19368	0
D014 - Audit Reserve	4000	4000
D015 - Rates Overpaid	62	64
<b>Total</b>	<b>31979</b>	<b>81734</b>

Note 4: Capital Discharged On Fixed Assets

	31 <sup>st</sup> March 2009 £	31 <sup>st</sup> March 2008 £
E001 - Capital Receipts Applied	60765	60765
E002 - Revenue Contributions	2665973	301944
E003 - Renewals Funds	402005	391887
E004 - Revaluation Reserve	183060	183060
<b>Total</b>	<b>3311802</b>	<b>937656</b>

Note 5: Funds Balances & Reserves

	B/fwd 010408 £	Movement £	Depreciation £	C/fwd 310308 £
Revenue Reserve	17383	(26845)		(9462)
Plant & Vehicle Renewal	60609		66258	
<i>Purchase: Mowing Bucket + Ext</i>		(4443)		
<i>Sale: Isuzu Trooper</i>		400		
				122824
Computer Renewal	6332		1136	7468
Telemetry/Radio Renewal	6812		0	6812
AWC Renewal	38146		7839	45985
<b>Total</b>	<b>129282</b>	<b>(30888)</b>	<b>75233</b>	<b>173627</b>

Note 6: Special Levies

	31 <sup>st</sup> March 2009 £	31 <sup>st</sup> March 2008 £
North Kesteven D C	87162	81596
Lincoln City Council	106636	99830
<b>Total</b>	<b>193799</b>	<b>181426</b>

Note 7: Highland Water Contribution

	31 <sup>st</sup> March 2009 £	31 <sup>st</sup> March 2008 £
Drains Expenditure	10311	3414
Pumping Stations	5285	5805
Capital Expenditure	0	0
Administration	2495	1475
<b>Total</b>	<b>18091</b>	<b>10694</b>

Note 8: Joint Administration

	31 <sup>st</sup> March 2009 £	31 <sup>st</sup> March 2008 £
<b>Staff Costs</b>		
J001 - Gross Pay	142295	118488
J002 - Employers NI	11396	9874
J003 - Employers Superannuation	33436	28308
J004 - Travel & Subsistence	7443	7016
J011 - Training	2172	755
J031 - Income	(27524)	0
J032 - Consultants Fees	0	1111
<b>Sub Total</b>	169217	165552
Less : Witham 3rd Contrib	(84609)	(82776)
<b>Total</b>	<b>84608</b>	<b>82776</b>
<b>Office Costs</b>		
J006 - Telephone & Fax	1425	1771
J007 - Equipment	38	547
J008 - Stationery & Consumables	2004	2593
J009 - Statutes/Texts/Periodicals	196	223
J010 - Postage	1191	1063
J012 - Photocopier	357	239
J029 - Miscellaneous	1019	1006
K001 - NNDR/Water Rates	1904	1904
K002 - Light & Heat	1718	1479
K003 - Cleaning	1080	987
K004 & K006 - Office Repairs	0	383
K005 - Insurance Premiums	599	591
K007 - Health & Safety	184	93
K008 - Improvements	0	0
K009 - Security	0	17
K029 - Miscellaneous	245	170
<b>Sub Total</b>	11960	13066
Less : Witham 3rd Contrib	(5980)	(6533)
<b>Total</b>	<b>5980</b>	<b>6533</b>
<b>Computer</b>		
L001 - Repairs & Maintenance	4001	4811
L003 - Software & Upgrading	20	1954
L004 - Training	0	0
L005 - Internet, web & misc.	0	867
<b>Sub Total</b>	4021	7632
Less : Witham 3rd Contrib	(2011)	(4335)
<b>Total</b>	<b>2010</b>	<b>3297</b>
Depreciation	1136	1154
<b>Grand Total</b>	<b>92724</b>	<b>93760</b>



Note: 9 Administration & Establishment

	31 <sup>st</sup> March 2009 £	31 <sup>st</sup> March 2008 £
M002 - Printing & Stationery	0	86
M003 - Advertising & Publicity	653	455
M004 - Audit Fees	7094	1338
M005 - Valuer's Fees	1220	0
M006 - ADA Subscription	1558	1119
M008 - Legal Fees	4443	2002
M011 - Bank Charges	0	0
M028 - Election Expenditure	0	0
M029 - Miscellaneous	1147	324
O001 - Hire of Meeting Room	70	65
O002 - Members Travel Expenses	230	182
O003 - Annual Tour	2770	909
O005 - Chairman's Allowance	200	251
<b>Total</b>	<b>19387</b>	<b>6731</b>

Note 10: Drain Maintenance – P001

	31 <sup>st</sup> March 2009 £	31 <sup>st</sup> March 2008 £
Labour	138995	122075
Plant	129798	94403
0010 / 9000 - Materials / Stock	238	489
0020 - Plant Hire	434	3370
0030 - Lincs BAP/Conservation	3605	1993
0040 - Pest Control	0	0
0070 - Repairs & Maintenance	51	0
0090 - Insurance Premiums	8539	7597
0100 - Health & Safety	1350	2393
0110 - Telephone	1305	996
0120 - Training	1556	526
0160 - Small Tools	0	0
0140 - Miscellaneous	322	3879
0240 - Protective Clothing	423	161
<b>Total</b>	<b>286616</b>	<b>237882</b>

Note 11: Pumping Station Maintenance – Q001

	31 <sup>st</sup> March 2009 £	31 <sup>st</sup> March 2008 £
Labour Charge	35850	35952
Plant Charge	8227	7702
Materials/Stock	53	356
Hire Charges	653	0
Electricity	82470	89012
Repairs	3200	4035
Insurance Premiums	2517	2421
Health & Safety	159	128
Telephone	356	351
Training	216	435
Oils & Lubricants	205	767
Protective Clothing	58	87
Conservation	355	0
Pest Control	0	0
Security	18	0
Miscellaneous	284	15
AWC Depreciation	7839	7784
Anglian Water Cont	(800)	(800)
<b>Total</b>	<b>141660</b>	<b>149043</b>

Note 12: Depot – R001

	31 <sup>st</sup> March 2009 £	31 <sup>st</sup> March 2008 £
Labour	1402	16186
Plant	0	284
Materials (inc Stock Reval)	46	2283
Health & Safety	121	372
Telephone	319	248
Premises Repairs	82	1287
Small Tools	236	241
Security	1709	1450
Hire Charges	161	103
Conservation	0	0
Pest Control	0	0
Protective Clothing	0	14
Insurance Premiums	0	0
Oils / Lubricants	12	15
NNDR & Water Rates	3721	3498
Miscellaneous	0	0
<b>Total</b>	<b>7809</b>	<b>25981</b>

### Note 13: Capital Expenditure

	31 <sup>st</sup> March 2009 £	31 <sup>st</sup> March 2008 £
N. Kyme Elec.cab		11755
Farroway Elec.cab	(2874)	21715
Branston Pump Outfall Repl	74289	0
<b>Total</b>	<b>71415</b>	<b>33470</b>

### Note 14: Disclosure Of Net Pensions Asset/Liability

Membership of the Lincolnshire Government Pension Scheme (LGPS) is available to all contracted employees of the board whether whole time, part time or casual. Membership of the scheme is not compulsory for employees who have made other arrangements.

The LGPS is a defined benefit statutory scheme, administered in accordance with the Local Government Pension Scheme Regulations 1997, as amended. It is contracted out of the State Second Pension.

In 2008/09 pension costs have been charged to the revenue account on the basis of contributions payable to the LGPS, based on the last formal actuarial valuations calculated as at 31<sup>st</sup> March 2007. The next formal valuation is due as at 31<sup>st</sup> March 2010.

At 31<sup>st</sup> March 2009 the Board had the following overall assets and liabilities for pensions that have not been included in the balance sheet.

Net Pension Assets as at	31 <sup>st</sup> March 2009 £000	31 <sup>st</sup> March 2008 £000
Estimated Employer Assets (A)	583	640
<i>Present Value of Scheme Liabilities</i>	668	670
<i>Present Value of Unfunded Liabilities</i>	0	0
Total Value of Liabilities (B)	668	670
Net Pension Asset (A)-(B)	(85)	(30)

Liabilities have been assessed on an actuarial basis using the roll forward approach. These are assessed by rolling forward the value of employer's liabilities reported as at the latest formal valuation, allowing for the different financial assumptions required under FRS17. In calculating asset share, assets have been rolled forward allowing for investment returns (estimated where necessary), the effect of contributions paid into, and

estimated benefits paid from, the fund by the employer and its employees. Service cost has been calculated using the projected unit method of valuation. A set of demographic assumptions consistent with those used for the formal funding valuation as at 31<sup>st</sup> March 2009 have been adopted. These include:

Assumptions as at	31 <sup>st</sup> March 2009		31 <sup>st</sup> March 2008	
	% per annum	Real % per annum	% per annum	Real % per annum
Price increases	3.1		3.1	
Salary increases	4.6		5.1	
Pension increases	3.1		3.6	
Discount rate	6.9		6.9	

The expected return on assets is based on the long term future expected investment return for each asset class as at the beginning of the period (i.e. as at 31<sup>st</sup> March 2003 for the year to 31<sup>st</sup> March 2004). The actuary has calculated that the following assumptions are appropriate as at 31<sup>st</sup> March 2009:

Asset Class	Expected Return at 31 <sup>st</sup> March 2009 (% per annum)
Equities	7.0
Bonds	5.6
Property	4.9
Cash	4.0

All information is taken from the LGPS “Actuarial Valuation as at 31<sup>st</sup> March 2009 for the purposes of FRS17”, produced by the actuary Hymans Robertson. A copy is held at the office if further information is required.

# **Policy Statement on Flood Protection and Water Level Management**

## **1. INTRODUCTION**

### Purpose

- 1.1 This policy statement has been prepared by The Witham First District Internal Drainage Board to provide a public statement of the Board's approach to its management of flood risk and water levels in its area.

### Background

- 1.2 The Department for Environment, Food & Rural Affairs (DEFRA) has policy responsibility for flood and coastal defence in England. However, delivery is the responsibility of a number of flood and coastal defence "operating authorities" which includes the Witham First District Internal Drainage Board.
- 1.3 The Government has published a policy aim and three objectives for flood and coastal defence <sup>1</sup>. To ensure a more certain delivery of the aim and objectives by the individual operating authorities the Government has published a series of high level targets <sup>2</sup>. The first target requires each operating authority to publish a policy statement setting out their plans for delivering the Government's policy aim and objectives in their area. This will include an assessment of the risk of flooding and coastal erosion in their area, and what plans they have to reduce that risk.
- 1.4 This policy statement fulfils that requirement. Copies are available from the Board's offices at Witham House, School Lane, Washingborough, Lincoln LN4 1BW. We are also providing a copy to DEFRA, the Department of the Environment, Transport and the Regions, the Environment Agency and local Authorities.

1.5 The Government's policy aim is:

*To reduce the risk to people and the developed and natural environment from flooding and coastal erosion by encouraging the provision of technically environmentally and economically sound and sustainable defence measures.*

1.6 The key objectives to achieve this aim are:-

*(a) To encourage the provision of adequate and cost effective flood warning systems.*

*(b) To encourage the provision of adequate, economically, technically and environmentally sound and sustainable flood and coastal defence measures.*

*(c) To discourage inappropriate development in areas at risk from flooding and coastal erosion.*

## **2. HOW THE BOARD WILL DELIVER THE GOVERNMENT'S POLICY AIM AND OBJECTIVES.**

2.1 The Witham First District IDB supports the Government aim and objectives for the management of flood risk and water levels. Our policy and approach will be consistent with them as follows:-

**Objective (a): to encourage the provision of adequate and cost effective flood warning systems.**

- The Board will assist the Environment Agency wherever possible in its provision of adequate and cost effective flood warning systems. Co-operate with the Agency in responses to flood emergencies and participating as necessary in exercises to develop and test emergency response procedures, reviewing such arrangements every two years.

**Objective (b): to encourage the provision of adequate economically, technically and environmentally sound and sustainable flood and coastal defence measures.**

- Within the drainage district potentially all the area is at some risk of flooding. The Board will seek to retain this risk at acceptable levels through appropriate improvements and the implementation of a sound maintenance strategy. They will also seek to ensure that the Environment Agency's flood defences, which also afford protection to the district, are maintained at a satisfactory standard.
- Work will be carried out in accordance with best practice and to deliver best value for money taking due regard of guidance available from MAFF, the Environment Agency and other organisations.
- Regulate as necessary using the available powers the actions of others to ensure their works do not increase the flood risk.
- Ensure that riparian owners are aware of their responsibilities for maintenance.
- Play a positive role in fulfilling our statutory and other responsibilities for nature conservation, including achievement of the Government's environmental objectives and targets. We acknowledge our responsibilities under the Land Drainage Acts of 1991 and 1994, The Wildlife and Countryside Act 1981, the European Birds and Habitats Directives and the Conservation (Natural Habitats & C) Regulations 1994.
- When carrying out our works we will seek to avoid wherever possible damage to environmental interests and aim to ensure no net loss to habitats covered by Biodiversity Action Plans and seek opportunities to enhance the aquatic environment.

- Ensure that for those Water Level Management Plans where we are the leading operating authority we work in partnership with English Nature to complete, implement where appropriate, and review Plans in accordance with MAFF guidance on plan completion and the timetables set out in the High Level Targets.
- Co-operate with other bodies and make input to the development of Shoreline Management Plans, Coastal Habitat Plans and Local Environment Agency Plans.

**Objective (c): To discourage inappropriate development in areas at risk from flooding.**

- The potential impact on flood risk through future development in the Drainage District, or in the wider catchment draining to the District is fully recognised by the Board and it will take an active role in the assessment of structure planning, local plans and individual applications to ensure flood risk is not increased. Where appropriate the Board will secure from Developers contributions to cover the cost of both immediate and longer term works necessary in ensuring that any potential increase in flood risk can be removed. Such contributions will be recorded in accordance with DETR/MAFF Circular (successor to 30/92).



### 3. FLOODING RISKS IN THE BOARD'S DISTRICT

3.1 As mentioned in Section 2, the entire drainage district is at some risk to flooding. That risk is substantially controlled but some variation in the standards of protection will apply. The following are the key details of the District:

Catchment Area draining to and including the District	16,500 ha
Total area of the District	15,753 ha
Area of Agricultural Land	15,485 ha
Area of Residential & Industrial Property	268 ha
<u>Major Infrastructure</u>	
Motorway	0 km
Classified Roads - A roads	14.35 km
- B roads	9.58 km
- other C.C. roads	104.52 km
<u>Sites of Environmental Interest</u>	
SSSI	4.78 ha
Nature Reserve (Metheringham Delph)	30 ha

3.2 The Witham First District IDB has provided the Environment Agency with information on the major flood defence assets for which the Board are responsible. The information is available from the Environment Agency at Waterside House, Waterside North, Lincoln LN2 5HA.

3.3 Assets for which the Board has operating authority responsibility

Pumping Station	14 No.
Other Water Level Control Structures	0 No.
Watercourses	266 km
* Critical Watercourses	0 km
Raised Embankments	2.77 km

\* Critical watercourses are those from which overspilling will put at risk of flooding a significant number of people and properties. Against clear criteria the above length has been agreed with the Environment Agency.

Passing through or adjacent to the District are the following assets maintained by the Environment Agency.

Main Rivers	151 km
River Raised Embankments	201 km

#### 3.4 Flood Risk From These Watercourses

This section sets out the Board's assessment of flood risk taking into account the following:

- Assets in place considering design standard and life.
- Environment Agency flood risk maps.
- Other information such as the history of flooding and land use impacts.

3.5 The areas which are more vulnerable to flooding due to the particular local circumstances are adjacent to Environment Agency main rivers Witham, Sleas, Carr Dyke and the Delphs. The Board is satisfied that there are minimal risks to human life arising from any failure in its own assets or overspilling from its watercourses.

3.6 Through the operation and maintenance of the pumping stations and the channel system the Board seek to maintain a general standard capable of providing flood protection to agricultural land and developed areas of 1 in 20 and 1 in 100 years respectively. This likely return cannot be taken literally and should be considered as a chance of some overspilling from the system taking place each year as being 5% and 1% respectively.

3.7 Reduction and Management of These Flood Risks

The Board monitor the condition of its pumping station and watercourses, particularly those designated as critical, overspilling from which could affect property. Consistent with the established need a routine maintenance programme is in place to ensure that the condition of the assets is commensurate with the standards of protection which are sought.

Where standards are not at the policy level, improvement works, where they can be demonstrated to meet with DEFRA criteria, will be considered and undertaken as appropriate.

The Board welcome from its agricultural ratepayers, special levy councils and members of the public any comments on the condition of its system which could lead to any increased flood risk.

- 3.8 The Board will seek to promote the need for works in its District and create an understanding among people who live and work in it as to what the flood risk is and the efforts made to control it. They will also seek to achieve directly and through local councils a culture within which the watercourses are seen as vital to controlling flood risk, whilst providing an interesting aquatic habit and dissuade abuse of them through dumping waste or obstructing flows in other ways.

**4. REVIEW OF THIS POLICY STATEMENT**

The Witham First District IDB will review this Policy Statement within a period not extending beyond 5 years.

References

<sup>1</sup> Strategy for Flood and Coastal Defence in England and Wales MAFF and Welsh Office, September 1993

<sup>2</sup> High Level Targets for Flood and Coastal Defence Operating Authorities and Elaboration of the Environment Agency's Flood Defence Supervisory Duty MAFF,  
November 1999.

**Policy implemented: 7<sup>th</sup> November 2000**

**Last review dated: 5<sup>th</sup> August 2003**

## **Race Relations (Amendment) Act 2000**

### **Policy Statement**

The Witham First District Internal Drainage Board will give due regard to its duties under the Race Relations Act. The Board will welcome applications for employment from any member of any racial group; promote equality of opportunity, promote good relations between people of different racial groups, eliminate unlawful discrimination and monitor race equality using systems and data management to be devised and implemented by the Clerk.

### **Race Equality Scheme**

The Board are not required to publish a scheme under the provisions of the Act.

### **Employment Duty**

#### **1. Applicants For Employment**

The Board had no vacancies in the year.

#### **2. Staff In Post**

The Board employ six full time employees.

Six employees (100%) have designated themselves as ‘White English’ under the standard criteria for Ethnic groups as designated by the Act.

## **Biodiversity Report**

The Board are required to report on all losses and gains of habitat to the Environment Agency.

The Board reported no losses and no gains for the year.

In addition to the duty placed upon them by DEFRA, the Board provide information for the Lincolnshire Biodiversity Action Plan. The report for the year ended 31<sup>st</sup> October 2005 detailed:-

39.2 km category 3 watercourses surveyed  
Water Voles present on 31.2 km  
Brown Hare noted at 29 locations  
Kingfishers present at 3 locations  
Mink present at 1 location  
12 Owl boxes maintained and monitored  
1.5 acre Wildlife Area maintained at Walcott Bank and entered into the  
Lincolnshire Environmental Award Competition

## **Water Level Management Plans**

The Board have one SSSI within the drainage district.

### **Wilsford and Rauceby Warrens**

WLMP completed and agreed October 1995

WLMP reviewed and agreed July 1997

WLMP currently being reviewed

Following a change in the grant in aid regime, the Board are investigating the possibility of implementing the plan, however, the landowners, Lincolnshire Wildlife Trust have intimated that they have no desire to implement any changes to the site.

## **Asset Surveys**

The Board are required to submit information to the Environment Agency as follows:-

### **1.) Critical Ordinary Watercourses**

The Board maintain nil metres of watercourse designated as a COW.

### **2.) Embanked Watercourses Condition Assessment**

The Board maintain small embankments on the following watercourses:

2142 Digby Fen Roadside Drain  
2146 Evans Dyke  
2188 Cottage Drain

All embankments are in very good, good or fair condition.

### **3.) Structures**

In addition to the requirements of DEFRA, the Board undertake regular inspections of all pumping stations and structures. All structures are mechanically sound.



## **Administration**

The Board have been jointly administered with the Witham Third District Internal Drainage Board since October 1987. The office is owned by both Boards on an equal share basis and office equipment and staff costs are shared equally.

### **Freedom of Information**

The Board have adopted a publication scheme as required by the Freedom of Information Act 2000.

As part of the commitment to transparency and accountability, a website has been developed to provide information on the Board and its activities. In addition, it offers downloadable forms and links to relevant authorities. The website can be accessed at <http://www.witham-1st-idb.co.uk>

### **Local Government Ombudsman**

The Board fall within the remit of the Local Government Ombudsman.

There were no complaints registered against the Board in 2005/2006.

### **Standing Orders**

The Board submitted amended Standing Orders to the Department of Food and Rural Affairs on 8<sup>th</sup> September 2005. They were approved on 22<sup>nd</sup> March 2006.

### **Financial Regulations**

The Board approved amended Financial Instructions on 7<sup>th</sup> February 2006.