

Witham First District Internal Drainage Board



Statement of Accounts 2011/12 For Year Ended 31st March 2012

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Explanatory Foreword

Witham First District Internal Drainage Board is an independent body, created under land drainage statutes, responsible for the management of flood risk, drainage and water levels in its drainage district of 15,753 hectares. The Board operates from an administrative office at Witham House in Lincoln and has a depot at Timberland and fifteen pumping stations to support 266 kilometres of watercourses.

Board members are either elected by and represent the occupiers of land in the area or are nominated by City of Lincoln or North Kesteven District Councils. The Board secures income from drainage levies on farmers and other occupiers and from special levies on local authorities. The Board also pays a levy to the Environment Agency to fund works on main rivers that protect the district.

This document is the statement of accounts for 2011/12 ended 31st March 2012.

Highlights include the Income and Expenditure account on page 11, which 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. Also, the Balance Sheet on page 12 is fundamental to understanding 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.

In addition, the statement of accounts is supported by the statement of accounting policies and with 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 ensure 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 Chief Executive and Clerk to the Board's Responsibilities

The Chief Executive and 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 as at the accounting date and its income and expenditure for the year ended 31st March 2012.

In preparing the statement of accounts, the Chief Executive and 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 Chief Executive and 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 Chief Executive and Clerk to the Board

This statement of accounts is that upon which the auditor should enter his/her certificate and opinion. It presents fairly the financial position of the Board as at 31st March 2012 and its income and expenditure during the year ended 31st March 2012.

Signed:

Name: Jane Froggatt

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, 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 identify and 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 both the internal auditor and the external auditors.

Signed:
Chairman

Signed:
Chief Executive and Clerk to the Board

Date:

Date:

Statement of Assurance

We acknowledge as the members of 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 31st March 2012, 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 Witham First District Internal Drainage Board

Signed by: Chair

Date / /

Signed by: Chief Executive

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.

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, 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 2012, 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

- (a) This statement of accounts has been prepared in accordance with the Financial Reporting standard for smaller Entities 2007 (FRSSE) issued by the Accounting Standards Board. In preparing the statements, regard has been paid to the Guidance published by the Association of Drainage Authorities.
- (b) These accounts have been prepared in accordance with the following concepts:
- accruals
 - relevance
 - consistency
 - reliability
 - comparability
 - understanding
 - materiality
 - going concern

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.
- c) disposals are written off at cost less depreciation. Any surplus/deficit arising is charged to the Income and Expenditure Account

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

Deferred charges are payment of a capital nature where no fixed assets is created. The Board has 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 31st March 2012.

8. Leases

The Board has no operating or finance leases.

9. Reserves

- a) Revenue Reserve. The Board's policy is to maintain the revenue reserve balance at approximately 10% of the annual revenue expenditure.
- b) 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.

10. Officer's Remuneration

One employee earns above £50,000.

No of Officers Salaried above £50,000 <u>2011/12</u>	Band
1	£50,000 to £59,999
0	£60,000 to £69,999

This employee's salary is apportioned on a recharge basis with Witham Third District Internal Board contributing 50%.

11. Post Balance Sheet Events

There have been no material post balance sheet events which would require disclosure or adjustments to the 2011/12 Financial Statements.

12. Pensions

In 2011/12 the Board paid an employer's contribution of 26.5% of each employee's gross pay into Lincolnshire County Council's Superannuation Fund. The cost of the workforce based at the depot is recharged as part of the employee overhead to the maintenance codes where the employee has worked.

The Annual Report of 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 31st March 2012

Income	<i>Notes</i>	31 st March 2012 £	31 st March 2011 £
I001 - Drainage Rates		433,301	426,835
I002 / I003 - Special Levies	6	207,196	204,104
Highland Water Contributions	7	18,982	13,151
Anglian Water Contribution		0	3,503
I006 - Rechargeable Income		2,702	7,236
I007 - Interest		3,274	2,337
I008 - Sundry Income		8,689	350
I010 - Insurance Claims		0	1,700
I011 - Rates Costs		400	410
I017 - Grant Aid		0	0
- Sale of Property		0	90'000
<i>Total Income</i>		<i>674,544</i>	<i>749,626</i>
 Expenditure			
Environment Agency Precept		83,031	83,031
Joint Administration	8	80,871	87,744
Establishment & Administration	9	15,272	11,016
Drains Maintenance	10	282,638	272,338
Pumping Stations	11	143,566	146,748
Depot	12	17,036	11,210
Computer Depreciation		537	541
Other Expenditure		9,542	6,830
Capital Expenditure	13	32,670	18,971
<i>Total Expenditure</i>		<i>665,163</i>	<i>638,429</i>
<i>Surplus/(Deficit)</i>		<i>9,381</i>	<i>111,197</i>

Signed:

Name: Jane Froggatt

Designation: Chief Executive and Clerk to the Board

Date:

Balance Sheet As At 31st March 2012

	Notes	31 st March 2012		31 st March 2011	
		£	£	£	£
Fixed Assets	1		3,272,825		3,234,545
Current Assets					
Stock		15,522		5,400	
Debtors	2	76,682		66,127	
Bank and Cash		350,634		382,839	
Current Liabilities					
Creditors	3	(18,788)		(10,858)	
Net Current Assets			424,050		443,508
Total			3,696,875		3,678,053
Represented By :-					
Capital Discharged	4		3,272,825		3,234,545
Fund Balances & Reserves	5				
Revenue Reserve			191,727		182,346
Plant & Vehicle Renewal Fund			156,204		192,034
Computer Renewal Fund			6,616		7,465
AWC Renewal Fund			69,503		61,663
Total			3,696,875		3,678,053

Signed:

Name: Jane Froggatt

Designation: Chief Executive and Clerk to the Board

Date:

Notes To The Accounts

Note 1: Fixed Assets

	31 st March 2012 £	31 st March 2011 £
A001 - Freehold Land	83,060	83,060
A003 - Timberland Spa Depot	25,910	25,910
A004 - Plant & Vehicles	517,454	480,403
A005 - Machinery & Equipment	279,690	277,974
A006 - Office Equipment	2,682	3,169
A010 - Pumping Stations	2,364,029	2,364,029
Total	3,272,825	3,234,545

Note 2: Debtors

	31 st March 2012 £	31 st March 2011 £
C004 - Rate Levy Control	12,599	11,624
C005 - Rate Costs Control	920	710
C006 - Sundry Debtors Control	1,153	179
C007 - VAT Account	13,940	17,247
C009 - Highland Water Control	0	(12,327)
C011 - Interest Receivable	3,068	2,837
C012 - Joint Admin Control	6,269	7,260
C019 - Other Reserves	800	800
C002 - Rechargeables	37,933	37,797
Total	76,682	66,127

Note 3: Creditors

	31 st March 2012 £	31 st March 2011 £
D001 - Purchase Ledger Control	3,552	0
D002 - PAYE & NI Control	5,260	3,284
D003 – Superannuation Control	5,976	3,510
D010 - Accruals/Sundry Creditors	0	64
D012 - Joint Admin Control	0	0
D014 - Audit Reserve	4,000	4,000
D015 - Rates Overpaid	0	0
Total	18,788	10,858

Note 4: Capital Discharged On Fixed Assets

	31 st March 2012 £	31 st March 2011 £
E001 - Capital Receipts Applied	60,765	60,765
E002 - Revenue Contributions	2,665,973	2,665,973
E003 - Renewals Funds	363,027	324,747
E004 - Revaluation Reserve	183,060	183,060
Total	3,272,825	3,234,545

Note 5: Funds Balances & Reserves

	B/fwd 01.04.11 £	Movement £	Depreciation £	C/fwd 31.03.12 £
Revenue Reserve	182,346	9,381		191,727
Plant & Vehicle Renewal	192,034		69,210	156,204
<i>Purchase: Excavator (JCB)</i>		(82,826)		
<i>Purchase: Tractor (Class)</i>		(54,500)		
<i>Purchase: Trailer</i>		(744)		
<i>Purchase: 2 x Brushcutters</i>		(970)		
<i>Disposal: Excavator (Atlas)</i>		19,000		
<i>Disposal: Tractor (McCormick)</i>		15,000		
Computer Renewal	7,465	(1,386)	537	6,616
AWC Renewal Fund	61,663		7,840	69,503
Total	443,508	(97,045)	77,587	424,050

Note 6: Special Levies

	31 st March 2012 £	31 st March 2011 £
North Kesteven D.C.	93,187	91,796
Lincoln City Council	114,009	112,308
Total	207,196	204,104

Note 7: Highland Water Contribution

	31 st March 2012 £	31 st March 2011 £
Drains Expenditure	14,052	4,007
Pumping Stations	2,958	7,330
Capital Expenditure	0	0
Administration	1,972	1,814
Total	18,982	13,151

Note 8: Joint Administration

	31 st March 2012 £	31 st March 2011 £
Staff Costs		
J001 - Gross Pay	174,652	169,084
J002 – Employer’s NI	8,153	13,387
J003 – Employer’s Superannuation	40,720	40,919
J004 - Travel & Subsistence	12,106	11,584
J011 - Training	3,309	3,243
J031 - Income	0	0
SubTotal	238,940	238,217
Office Costs		
J006 - Telephone & Fax	1,005	1,147
J007 - Equipment	0	41
J008 - Stationery & Consumables	1,910	3,597
J009 - Statutes/Texts/Periodicals	159	140
J010 - Postage	3,592	2,104
J012 - Photocopier	494	561
J029 - Miscellaneous	2,621	461
K001 - NNDR/Water Rates	5,657	5,527
K002 - Light & Heat	1,080	2,130
K003 - Cleaning	1,286	1,391
K004 & K006 - Office Repairs	1,419	765
K005 - Insurance Premiums	2,696	1,183
K007 - Health & Safety	545	233
K008 - Improvements	0	250
K009 - Security	225	210
K010 – Management Fees	539	728
K029 - Miscellaneous	402	178
Sub Total	23,630	20,646
Computer		
L001 - Repairs & Maintenance	4,300	5,726
L003 - Software & Upgrading	1,643	3,344
L004 - Training	0	0
L005 – Internet, web & misc.	1,056	350
Sub Total	6,999	9,420
Total	269,569	268,283
Witham 1 st 30% proportion	X 0.3	X0.3
Total	80,871	80,484
Depreciation	537	541
Grand Total	81,407	81,025

Note: 9 Administration & Establishment

	31 st March 2012 £	31 st March 2011 £
M002 - Printing & Stationery	100	0
M003 - Advertising & Publicity	690	958
M004 - Audit Fees	3,040	3,611
M005 - Valuer's Fees	881	0
M006 - ADA Subscription	2,042	2,246
M008 - Legal Fees	297	3,105
M011 - Bank Charges	0	0
M028 - Election Expenditure	0	0
M029 - Miscellaneous	7,235	488
O001 - Hire of Meeting Room	74	75
O002 - Members' Travel Expenses	913	0
O003 - Annual Inspection	0	533
O005 - Chairman's Allowance	0	0
Total	15,272	11,016

Note 10: Drains Maintenance – P001

	31 st March 2012 £	31 st March 2011 £
Labour	134,630	123,293
Plant	126,660	111,469
0010 / 9000 - Materials / Stock	1,071	1,120
0020 - Plant Hire	5,072	22,969
0030 - Lincs BAP/Conservation	291	250
0040 - Pest Control	0	0
0070 - Repairs & Maintenance	333	25
0090 - Insurance Premiums	10,274	9,688
0100 - Health & Safety	125	256
0110 - Telephone	1,601	1,232
0120 - Training	690	1,201
0160 - Small Tools	0	130
0140 - Miscellaneous	1,051	400
0240 - Protective Clothing	840	305
Total	282,638	272,338

Note 11: Pumping Station Maintenance – Q001

	31 st March 2012 £	31 st March 2011 £
Labour Charge	48,485	42,892
Plant Charge	19,825	6,164
Materials/Stock	497	539
Hire Charges	0	0
Electricity	29,831	74,098
Repairs	34,075	12,457
Insurance Premiums	2,313	3,037
Health & Safety	192	17
Telephone	389	351
Training	0	0
Oils & Lubricants	0	0
Protective Clothing	0	8
Conservation	0	0
Pest Control	0	0
Security	0	0
Miscellaneous	120	146
AWC Depreciation	7,839	7,839
Anglian Water Contribution	0	(800)
Total	143,566	146,748

Note 12: Depot – R001

	31 st March 2012 £	31 st March 2011 £
Labour	9,867	4,958
Plant	725	0
Materials (inc Stock Reval)	301	122
Health & Safety	448	334
Telephone	448	223
Premises Repairs	438	505
Small Tools	29	79
Security	973	165
Hire Charges	170	161
Pest Control	0	0
Insurance Premiums	0	0
Oils / Lubricants	0	52
NNDR & Water Rates	3,391	3,190
Miscellaneous	246	1,421
Total	17,036	11,210

Note 13: Capital Expenditure

	31 st March 2012 £	31 st March 2011 £
Timberland Elec.cab	32,670	0
Heighington Elec.cab	0	18,971
Total	32,670	18,971

Note 14: Disclosure Of Net Pensions Asset/Liability

Membership of the Lincolnshire Local 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 2011/12 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 31st March 2010. The next formal valuation is due as at 31st March 2013.

As at 31st March 2012 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 st March 2012 £000	31 st March 2011 £000
Estimated Employer Assets (A)	850	834
<i>Present Value of Scheme Liabilities</i>	<i>(972)</i>	<i>(889)</i>
<i>Present Value of Unfunded Liabilities</i>	<i>0</i>	<i>0</i>
Total Value of Liabilities (B)	<i>(972)</i>	<i>(889)</i>
Net Pension Asset (A)-(B)	<i>(122)</i>	<i>(55)</i>

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 31st March 2010 have been adopted. These include:

Assumptions as at	31 st March 2012	31 st March 2011
	% per annum	% per annum
Pension increases	2.5	2.8
Salary increases	4.8	5.1
Return on Assets	5.7	6.9
Discount rate	4.8	5.5

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 31st March 2003 for the year to 31st March 2004). The actuary has calculated that the following assumptions are appropriate as at 31st March 2012:

Asset Class	Expected Return at 31 st March 2012 (% per annum)
Equities	6.2
Bonds	4.4
Property	4.4
Cash	3.5

All information is taken from the LGPS "Actuarial Valuation as at 31st March 2012 for the purposes of FRS17", produced by the actuary Hymans Robertson. A copy is held at the Board's office, Witham House, 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 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 drainage district.

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 Witham First District Internal Drainage Board.
- 1.3 The Government has published a policy aim and three objectives for flood and coastal defence ¹. 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 ². The first target requires each operating authority to publish a policy statement setting out its 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 its area, and what plans it has to reduce that risk.
- 1.4 This policy statement fulfils that requirement. Copies are available from the Board's offices at Witham House, J1 The Point, Weaver Road, Lincoln LN6 3QN. 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 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 by 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. It 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 and monitoring 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 & Conservation) 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 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 contributions from Developers to cover the cost of both immediate and longer term works necessary in ensuring that any potential increase in flood risk can be mitigated. Such contributions will be recorded in accordance with DEFRA Circular PPS25.

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 County Council roads	104.52 km
<u>Sites of Environmental Interest</u>	
SSSI	4.78 ha
Nature Reserve (Metheringham Delph)	30 ha

3.2 Witham First District IDB has provided the Environment Agency with information on the major flood defence assets for which the Board is 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 include

Pumping Stations	15 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 these lengths have 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 seeks 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 monitors 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 DEFRA criteria, will be considered and undertaken as appropriate.

The Board welcomes 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. It 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

Witham First District IDB will review this Policy Statement within a period of not more than 5 years.

References

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

² 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: 7th November 2000

Last review dated: 3rd February 2009

Biodiversity Report

The Board is 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 it by DEFRA, the Board provides information for the Lincolnshire Biodiversity Action Plan.

Water Level Management Plans

The Board has one SSSI within the drainage district.

Wilsford and Rauceby Warrens

WLMP completed and agreed October 1995

WLMP reviewed and agreed July 1997

Asset Surveys

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

1.) Critical Ordinary Watercourses (COW)

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

2.) Embanked Watercourses Condition Assessment

The Board maintains small embankments on the following watercourses:

2047 Branston Beck
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 undertakes regular inspections of all pumping stations and structures. All structures are mechanically sound.

Administration

The Board has been jointly administered with the Upper Witham Internal Drainage Board and Witham Third District Internal Drainage Board since 1st April 2009. Office equipment and staff costs are shared in proportions as agreed from time to time between the three Boards.

Since August 2009 the Board has operated from Witham House, J1 The Point, Weaver Road, Lincoln LN6 3QN. This is office accommodation owned by Upper Witham Internal Drainage Board but operating as the shared administrative base for all three IDBs.

Freedom of Information

The Board has 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.gov.uk>

Local Government Ombudsman

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

There were no complaints registered against the Board in 2011/2012.

Standing Orders

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

Financial Regulations

The Board approved amended Financial Instructions on 7th February 2006. These will be reviewed during 2012/13.