

**ALCONBURY AND ELLINGTON  
INTERNAL DRAINAGE BOARD**

**STATEMENT OF ACCOUNTS**

**FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2010**

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## **EXPLANATORY FOREWARD**

The Alconbury and Ellington Internal Drainage Board is an independent body created under land drainage statutes responsible for flood defence works, other than on main rivers in the Alconbury and Ellington drainage district. Board Members are either elected by and represent the occupiers of land in the area or are nominated by the Huntingdonshire District Council, the only District Council in the Board's area.

The Board secures income mainly from drainage levies on farmers and other occupiers and from special levies on the District Council. The Board also pays levies to the Environment Agency to fund works on main rivers that protect our area.

### **The Bedford Group of Drainage Boards**

The Board joined the Bedford Group in April 2004. The group also comprises of the Bedfordshire and River Ivel IDB and the Buckingham and River Ouzel IDB.

The Board pays an annual fee towards the groups joint administration costs.

### **Amalgamation with the Bedfordshire and River Ivel IDB**

This Board and the Bedfordshire and River Ivel Board have approved a process of amalgamation which is in line with the requirements of the Defra Review of Internal Drainage Board's, but it is not expected that the new Board will be formed before the end of the next financial year (31<sup>st</sup> March 2011).

The Board's accounts for the financial year 2009/2010 are set out on pages 4 to 5.

They consist of the statements explained below.

### **The Income and Expenditure Account**

This statement shows the expenditure on the functions and services for which the Board is responsible; together with the financing provided by local ratepayers and other sources of income to meet this expenditure.

### **The Balance Sheet**

This is fundamental to the understanding of the Board's financial position at the year end. It shows the assets and liabilities of the Board, together with the balances and reserves at the Board's disposal.

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

## **STATEMENT OF ACCOUNTING POLICIES**

### **General**

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

### **Debtors and Creditors**

The revenue accounts of the Board and the Group are maintained on an accruals basis, whereby sums due or owing during the year are included whether or not the cash has actually been received or paid in the year.

Occupiers Rate Fund – The Boards balances allow for fluctuations in the Precepts payable to the Environment Agency, and for its own emergency works.

Maintenance Works – The Boards maintenance works are currently carried out by Contractors so there are no direct labour or plant costs.

# STATEMENT OF RESPONSIBILITIES

## Responsibilities of the Finance Officer

The Finance Officer is responsible for the preparation of the Boards Statement of Accounts in accordance with proper practices as set out in the Chartered Institute of Public Finance and Accountancy Code of Practice on Public Authority Accounting in Great Britain (the "Code of Practice").

In preparing the Statement of Accounts, the Finance Officer has:

Selected suitable accounting policies and then applied them consistently;

Made judgments and estimates that were reasonable and prudent;

Complied with the Code of Practice.

The Finance Officer has also:

Ensured proper accounting records were kept which were up to date and reliable;

Taken reasonable steps for the prevention and detection of fraud and other irregularities.

## Finance Officers Certificate

I hereby certify that the Statement of Accounts presents fairly the financial position of the Board at 31<sup>st</sup> March 2010, and its income and expenditure for the year ended 31<sup>st</sup> March 2010.

Frances Bowler FCCA  
Clerk and Finance Officer  
May 2010

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR TO 31<sup>ST</sup> MARCH 2010

	Note	2008/2009 £	2009/2010 £
<b>INCOME</b>			
Agricultural Rates Issued by the Board		11,199	11,647
Special Levies Issued by the Board	1	54,590	56,113
Environment Agency Highland Water Contributions	2	7,334	20,225
Consent Application Fees		300	50
Interest		2,702	550
Sundry Income	3	6,850	-
<b>Total Income for the Year</b>		<b>82,975</b>	<b>88,585</b>
<b>EXPENDITURE</b>			
Precept Contributions		14,769	14,590
Maintenance of Watercourses	4	48,552	44,868
Administrative & Engineering Costs	5	16,407	17,276
<b>Total Expenditure for the Year</b>		<b>79,728</b>	<b>76,734</b>
<b>Net Surplus For Year</b>		<b>3,247</b>	<b>11,851</b>

## BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2010

	Notes	2008/2009 £	Movement £	2009/2010 £
<b>Current Assets</b>				
Ratepayers Due	6	727	-150	577
Cash at Bank and in Hand		68,916	12,634	81,550
Buckingham & R. Ouzel IDB		30,772	505	31,277
<b>Total Assets</b>		<b>100,415</b>	<b>12,989</b>	<b>113,404</b>
<b>Less Current Liabilities</b>				
Bedford Group A/C		12,865	1,138	14,003
<b>Total Liabilities</b>		<b>12,865</b>	<b>1,138</b>	<b>14,003</b>
<b>Net Assets</b>		<b>87,550</b>	<b>11,851</b>	<b>99,401</b>
<b>Funded By</b>				
Occupiers Rate Fund		87,550	11,851	99,401
		<b>87,550</b>	<b>11,851</b>	<b>99,401</b>

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2010**

NOTE	2008/2009 £	2008/2009 £
<b>1 Special Levies Issued by the Board</b> Huntingdonshire District Council	54,590	56,113
	<u>54,590</u>	<u>56,113</u>
<b>2 Environment Agency Highland Water Contributions</b> Maintenance Works 16% Administration Contribution	6,161 1,173	16,989 3,236
	<u>7,334</u>	<u>20,225</u>
<b>3 Sundry Income</b> Developer Contributions	6,850	0
	<u>6,850</u>	<u>0</u>
<b>4 Maintenance of Watercourses</b> Channel Maintenance Maintenance of Structures Asset Surveys Watercourse Surveys	35,702 6,850 6,000 0	36,918 0 6000 1,950
	<u>48,552</u>	<u>44,868</u>
<b>5 Administrative and Engineering Costs</b> Administration Services Rate Advertising ADA Subscriptions Audit Fees Biodiversity Action Plan Watercourse Surveys Election Expenses	13,000 83 517 400 - 1,636 771	13,600 87 807 410 2372 0 0
	<u>16,407</u>	<u>17,276</u>
<b>6 Ratepayers Due</b> Bal B/F Agricultural Rates and Levies Issued Adjustments made during year Agricultural Rates and Levies Paid	545 66,222 -433 -65,607	727 67830 -70 -67,910
Bal C/F	<u>727</u>	<u>577</u>