

St Stephen PC payments May 24

15May2024	B/P to: HAPTC	2425/086	-2031.56
15May2024	B/P to: Solar Voltaics Ltd	SI-30647	-46109.76
15May2024	B/P to: Agri-Gem Ltd	ACC NO: 212941	-878.4
15May2024	B/P to: Fircroft Tree Surg	INVOICE 2504	-954
15May2024	B/P to: BMKALC	INVOICE NO. 5394	-90
15May2024	B/P to: Holywell Recycling	STSTEPHE	-297.6
15May2024	B/P to: Purchase	DEPOSIT REFUND	-500
15May2024	B/P to: F & R Cawley Ltd	ACC. 704492	-1877.52
15May2024	B/P to: DC Payroll Service	INV. 1631	-48.56
15May2024	B/P to: Satyadheva	DEPOSIT REFUND	-250
15May2024	B/P to: Rural Services	RMTG/24/25/125	-164.4
15May2024	B/P to: Tierney	DEPOSIT REFUND	-100
15May2024	B/P to: Agrovista UK Ltd	CUSTOMER NO. 56263	-265.8
15May2024	B/P to: JLewzey	DEPOSIT REFUND	-250
15May2024	B/P to: BMKALC	INVOICE NO. 5393	-90
15May2024	B/P to: Non Slip Shop Ltd	ST STEPHEN PARISH	-203.85
15May2024	B/P to: Cross	DEPOSIT REFUND	-100
15May2024	B/P to: SurveyMonkey	#45471989	-320
15May2024	B/P to: Scott & Sons Ltd	STEPHEN	-3338.85
15May2024	B/P to: Castle Water Ltd	TEI0000011390	-236.49
15May2024	B/P to: HCC Debtors	HFS CS059420	-380.51
16May2024	B/P to: KOMPAN Ltd	INV. 253582	-100000
17May2024	B/P to: KOMPAN Ltd	INV. 253582	-69723.15
17May2024	B/P to: KOMPAN Ltd	INV. 253815	-39213.63
30May2024	B/P to: Scott & Sons Ltd	STEPHEN	-3256.77
30May2024	B/P to: The Play Inspectio	STSTE01	-1170
30May2024	B/P to: Travis Perkins	3796 AKH250	-76.62
30May2024	B/P to: St Stephen PC L A	TRANS FROM UNITY	-10000
30May2024	B/P to: St Stephen PC L A	TRANS FROM UNITY	-10000
30May2024	B/P to: Beelex Electrical	ST STEPHEN PC	-60.13
30May2024	B/P to: VELOSOLUTIONS	INV-2615	-67447.53
30May2024	B/P to: Bourne Amenity Ltd	ST STEPHEN PC	-499.2
30May2024	B/P to: HCC Debtors Pension	ACCOUNT: 59420	-50
30May2024	B/P to: Agrovista UK Ltd	562635	-533.34
30May2024	B/P to: HCC Debtors Pension	HFS CS059420 Pension	-5510.93
30May2024	B/P to: HMRC PAYE	951PB00104440	-5116.41
30May2024	B/P to: A1 Security	INV. 24391	-1448.57
30May2024	B/P to: Metropolitan Heat	INV-2638	-931.74
30May2024	B/P to: HCC General	GRANT	-500
31May2024	B/P to: W PRYCE Â	REIMBURSE TENS exp	-21

6 Fixed Assets

	31/03/2023	31/03/2024
Freehold Land and Buildings		
Woodbury Field Play Area	-	-
Park Street Recreation Ground & Pavilion	-	-
Parish Centre (Council Chambers/Halls)	290,000	290,000
The Barn (Work Depot)	186,732	186,732
Greenwood Park Community Centre	781,000	781,000
Greenwood Park Sports Pavilion	322,228	322,228
Blackgreen Wood	70,000	70,000
	1,649,960	1,649,960
Vehicles and Equipment		
Agricultural tools & Equipment	121,183	147,113
Furniture & Office Equipment	79,816	79,816
2017 Toyota Pickup	16,092	16,092
2017 Kubota M6060 KX67 CCJ	42,538	42,538
Kubota BX231 Mini Tractor	13,530	13,530
2021 Kubota Utility Vehicle	16,733	16,733
Storage Cabins	18,631	18,631
CCTV	1,465	1,465
Cherry Hill Play Area Equipment	25,000	25,000
Mayflower Road Play Area Equipment	40,060	40,060
Woodbury Field Play Area Equipment	56,856	281,275
North Close Play Area Equipment	35,000	35,000
Greenwood Park Play Equipment	101,551	101,551
Parish Centre Play Equipment	19,451	19,451
Park St Play Equipment	5,083	47,343
Cricket Sight Screens	2,000	2,000
Defibrillator (Greenwood Park)	1,797	1,797
Defibrillator (Park Street)	92	92
Defibrillator (How Wood, Park Street)	1	1
Defibrillator (Bricket Wood PC)	1	1
Defibrillator (Bricket Wood Blackboy pub)	1	1
Defibrillator (Bricket Wood St Lukes Church)	1	1
Distribution Board	2,815	-
	599,697	889,491
Infrastructure Assets		
Bus Shelter (20)	89,840	89,840
Height Barrier GWP	1,040	1,040
Height Barrier Prk St rep	1,215	1,215
Hanging Basket Posts	2,841	2,841
Seats (31) + 3 jub benches+GWP circ table&seat	12,520	17,100
Parish Centre Flagpole and Flag	1,811	1,811
Oakwood Road Planters (2)	5,430	5,430
Green Park Flagpole (Green Flag)	810	810
Parish Centre Lamp Post	1,491	1,491
Bricket Wood Village Sign	3,574	3,574
Woodland Information Board	8,344	8,344
ParkStSign		1
GWP Solar Panels, inverter, backup batteries		91,820
	128,916	225,317
Community Assets		
Chiswell Green Village Clock	3,450	3,450
War Memorial Bronze Plaque	700	700
Chain of Office	1,111	1,111
Woodbury Field Play Area	1	1
War Memorial	1	1
Park Street Recreation Ground & Pavilion	1	1
	5,264	5,264
	2,383,837	2,770,032

ST STEPHEN PARISH COUNCIL Budget-Actuals 2023-24

<u>Name</u>	BUDGET 2023/4	Projected EOY Nov 23	EOY ACTUALS 2023-24
<u>INCOME</u>			
-			
Precept after transfer from reserves	666070	666070	666070
RENT & RECHARGES	17188	15387	18804
GREENWOOD SPORTS - FOOTBALL	8237	9244	9244
GREENWOOD SPORTS - CRICKET	3649	3649	3258
PARK STREET SPORTS - FOOTBALL	4038	4036	4036
PARK STREET SPORTS - CRICKET	5027	6943	6209.92
PARISH CENTRE - FIELD	551	551	908
GREENWOOD PARK - FIELD	2625	3353	3616
PARK STREET REC - FIELD	1967	200	143
INTEREST RECEIVED	2000	7000	14332.29
GRANTS RECEIVED -and S106 funding	500	616175	552339
Insurance Claim excess refunded	0	250	250
PARISH CENTRE INCOME - HALL LETTINGS	52260	52260	68039
COMMUNITY CENTRE INCOME & Pavilion - LETTINGS	102900	102900	119466
EVENTS INCOME	500	1520	1520
CC Damage Deposits (in and out)	0	0	567
TOTAL INCOME (ex Precept)	201444	823469	802732
<u>EXPENDITURE</u>			
TOTAL SALARIES and CONTRACTORS	335134	328134	321516
GENERAL ADMIN	109426	108102	89363
VEHICLE EXPENSES	11044	11044	10598
AGRIC RPRS/MAINT/SMALL TOOLS	36500	36500	28036
WOODLANDS -Grounds Management	25000	25000	8506
PLAY AREAS - TOTAL	38379	36276	9987
PARISH CENTRE	48219	36719	42791
BARN	4673	4673	4673
GWP COMMUNITY CENTRE	71158	71158	65827
GWP PAVILION	4252	4252	2827
GREENWOOD PARK Gronds	13875	13875	11645
PARK STREET PAVILION	6945	6945	6744
PARK STREET REC	10981	10981	11364
ALL ALLOTMENTS incl water	1928	1928	1531
ELECTION EXPENSES-Use Reserves when required	0	5042	5042
GRANTS/DONATIONS/S137	5000	5000	3130
STREET FURNITURE	5000	5000	1423
DEVELOPMENT-GWP	75000	30000	27576
DEVELOPMENT TASK AND FINISH GWP -PC	30000	30000	0
WOODBURY FIELD PROJECT S106 funded	5000	132494	236289
PARISH CENTRE new Access	30000	30000	0
OTHER PROJECTS - FUNDED BY RESERVEs / S106			114023
TOTAL EXPENDITURE	867514	933123	1002891
TOTAL INCOME excl Precept	201444	823469	802732
TOTAL EXPENDITURE	867514	933123	1002891
PRECEPT	666070	666070	666070

Annual Internal Audit Report 2023/24

EN St Stephen Parish Council

ENTER PUBLICLY AVAILABLE ststephen-pc.gov.uk E/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	Yes		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.		No	
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Yes		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Yes		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			N/A
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	Yes		
H. Asset and investments registers were complete and accurate and properly maintained.	Yes		
I. Periodic bank account reconciliations were properly carried out during the year.	Yes		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	Yes		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			N/A
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			N/A
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	Yes		
N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	Yes		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			N/A

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

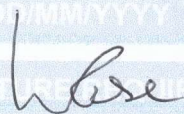
10/06/2023 22/11/2023 19/03/2024

Name of person who carried out the internal audit

Kevin Rose ACMA- IAC Audit & Consultancy Ltd

Signature of person who carried out the internal audit

SIGNATURE



Date

DD/ 14/06/2024

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note:** If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Year End audit summary St Stephen Parish Council

(shaded Internal Control Objectives are not applicable to your Council)



Year End Audit Date 19 March 2024

Internal Control Objective		N/A	Tested	Positive	Negative	Observations	Non Compliance
Box A	Appropriate accounting records have been properly kept throughout the financial year.		1	1	0	0	
Box B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	4	4	4	0	1	
Box C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	1	10	9	1	1	
Box D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.		0	0	0	0	
Box E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	7	1	1	0	0	
Box F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.		N/A	N/A	N/A	N/A	
Box G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	4	20	20	0	0	
Box H	Asset and investments registers were complete and accurate and properly maintained.	4	7	7	0	0	
Box I	Periodic bank account reconciliations were properly carried out during the year.	3	7	7	0	0	
Box J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	4	5	5	0	0	
Box K	If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")		N/A	N/A	N/A	N/A	
Box L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.		N/A	N/A	N/A	N/A	
Box M	The authority, during the previous year (2022/23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).		0	0	0	0	
Box N	The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	1	0	0	0	0	
Box O	(For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee		N/A	N/A	N/A	N/A	
Totals		28	55	54	1	2	0

St Stephen Parish Council
Financial Year 2023-24



IAC Audit and Consultancy Ltd

Audit date: 19 March 2024

Year End Internal Audit Observations

B *This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.*

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Has the Council put in place Terms of Reference for its Committee which have been subject to formal review and approval by Full Council?	Yes	<i>The Councils Terms of Reference stated that they were last subject to review in May 2022 and were due to be reviewed in May 2023. From a review of Council Minutes it does not appear that this was done.</i>	Council to review and update Committee Terms of Reference.	Medium	

C *This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.*

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The value of the Councils Fidelity Insurance covers the value of the Councils cash & bank holdings	No	<i>The value of the Councils Fidelity Insurance, at £1 million, does not cover the value of the Councils cash & bank holdings.</i>	The Council to review the level of its Fidelity insurance and consider whether it is adequate to cover the value of cash and bank balances held.	Medium	

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

St Stephen Parish Council
ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

20/06/2024

and recorded as minute reference:

2425/029b REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

<https://ststephen-pc.gov.uk>

PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

St Stephen Parish Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	589,720	801,086	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	615,480	666,070	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	244,713	802,732	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	286,763	316,516	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	362,065	686,375	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	801,086	1,266,997	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	819,046	1,309,303	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	2,383,837	2,770,032	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

20/06/2024

I confirm that these Accounting Statements were approved by this authority on this date:

20/06/2024

as recorded in minute reference:

2425/029c REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) The accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):
 - a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
 - i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
 - ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
 - b) a statement that sets out—
 - i) the period for the exercise of public rights;
 - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
 - iii) the name and address of the local auditor;
 - iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

- 1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and
- 2) Publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:
 - a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
 - b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Monday 3 June – Friday 12 July 2024. (The latest possible dates that comply with the statutory requirements are Monday 1 July –Friday 9 August 2024); and
 - c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Smaller authority name: St Stephen Parish Council

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement 21 June 2024 _____ (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:</p> <p>(b) Susan Hake, Clerk & RFO, St Stephen Parish Council, Parish Centre, Station Road, Bricket Wood, Herts, AL2 3PJ</p> <p>Tel: 01923 681443 E-Mail: clerk@ststephen-pc.gov.uk</p> <p>commencing on (c) <u>Monday 1 July 2024</u> _____</p> <p>and ending on (d) <u>Friday 9 August 2024</u> _____</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD sba@pkf-l.com</p> <p>5. This announcement is made by (e) Susan Hake, Clerk & RFO _____</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-12 July 2024 for 2023/24 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication Local authority accounts: A guide to your rights are available from the NAO website.	If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the <i>Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return</i> .
--	--

ST STEPHEN PARISH COUNCIL

Bricket Wood, Chiswell Green and Park Street

THE PARISH CENTRE STATION ROAD BRICKET WOOD

ST ALBANS HERTS AL2 3PJ

Tel: 01923 681443

Email: clerk@ststephen-pc.gov.uk

Web: www.ststephen-pc.gov.uk

Conditions of Allotment Tenancy 2023/24

1. The normal period of agreement is 12 months commencing on 1st October in any year.
2. The rent payable is as determined by the Council from time to time and is payable yearly becoming due on 1st October.
3. In approved circumstances the rent may be reduced or proportionately charged.
4. The tenancy is subject to the Allotment Acts 1908 - 1950. The Tenant shall use the plot as an allotment garden only as defined by the Allotments Act 1922, that is to say wholly or mainly for the production of vegetable, fruit and flower crops for consumption or enjoyment by the Tenant and his family.
5. The tenant shall keep the allotment clean, tidy, free of hazards (e.g. broken glass) and in a good state of cultivation and fertility. Tenants are required to cultivate at least 75% of the allotment plot during the main growing season (March - September).
New tenants will be allowed a reasonable length of time (as determined by the Council) to achieve the minimum level of cultivation, particularly where they have taken over a plot in poor condition.
6. The tenant shall not cause any nuisance or annoyance to other occupiers, adjacent residents or obstruct any path set out by the Council.
7. The tenant shall not underlet, assign or part with the possession of any plot.
8. The tenant shall not remove soil or prune Parish Council trees.
9. The tenant shall not interfere with Council fences or gates.
10. The Tenant shall not plant any trees other than dwarf fruiting trees and or fruiting bushes without the prior consent of the Council
11. The tenant shall not erect barbed wire or razor wire for any purpose.
12. The Tenant shall keep every hedge that forms part of the boundary of his allotment plot properly cut and trimmed, all pathways between plots trimmed and well maintained up to the nearest half width by each adjoining tenant, keep all ditches properly cleansed and maintained and keep in repair any other fences and any other gates or sheds on his allotment plot.
13. No bonfires will be permitted. Barbeques are permitted with the permission of the Council. Gas canisters must be stored off site and hot coals should be disposed of safely. Fire pits are not permitted.
14. It is the responsibility of the tenant to remove non-compostable material and rubbish from the site. Any compost bins or heaps should be sited within the allotment plot. Rubbish

bins will not be provided.

15. The maximum amount of the allotment plot allowed to be hard landscaped e.g. patio, internal paths etc is 20%.

16. ~~The tenant shall not erect or install any structure, building, shed, greenhouse, polytunnel or the like without the consent of the Council.~~ The tenant must obtain the Council's consent before erecting or installing any structure, building, shed, store, chest, pond, greenhouse, polytunnel, or similar construction. The positioning of a structure, shed, store, chest, pond, greenhouse, polytunnel or similar construction must be agreed in the first instance with the Senior Grounds Person whose decision shall be final. Only glass substitutes such as polycarbonate, Perspex or other alternatives may be used in any new permitted structures from 2020/21.

17. On termination of the tenancy, the tenant shall remove any hard landscaping, building, shed and/or rubbish from the site.

18. The tenant shall not utilise carpets or underlay on the allotment plot

19. Only domestic grade products available from garden or horticultural suppliers shall be used for the control of pests, diseases or vegetation. Tenants are prohibited from storing pesticides or other potentially toxic chemicals on allotment plots or in allotment sheds.

20. When using any sprays or fertilisers the Tenant must:

- take all reasonable care to ensure that adjoining hedges, trees and crops are not adversely affected and must make good or replant as necessary should any damage occur
- so far as possible select and use chemicals that will cause the least harm to humans and wildlife, other than vermin or pests
- comply at all times with current regulations on the use of such sprays and fertiliser

21. The tenant will endeavour to maintain the plot number provided by the Council in good order and ensure it is visible at all times

22. Tenants are prohibited from using the allotment for trade or business purposes.

23. The keeping of animals on site shall be prohibited except with the prior consent of the Council.

24. The tenant shall not bring or cause to be brought onto the allotment site a dog unless it is held at all times on a leash and remains on the tenant's allotment plot only. Any faeces to be removed and disposed of off-site by the Tenant.

25. Children under the age of 12 years shall be accompanied by an adult. Whilst on site children should behave in a manner so as not to cause nuisance or distress to any tenant.

26. Use of the water troughs for any purpose other than the watering of the allotment plot or as recognised by the Council is forbidden.

27. A tenant shall not have more than two large allotment plots (equivalent 10 poles) or up to four small allotment plots, charged at the equivalent large plot rate. Large plots are around 5 poles (125m²) and small plots around 2.5 poles (64m²).

28. Tenants may not have bulk delivery of manure, top soil or the like without the prior agreement of the Parish Council.

29. Tenants will use the car parks where provided as opposed to parking next to their plot.
30. Any Member or Officer of the Council shall be entitled at any time to enter and inspect the allotments and any structure thereon.
31. The ground staff shall carry out routine inspections during January, April, July and any other time as deemed appropriate by the Council.
32. Rotovation may be carried out by the Grounds staff as and when time and weather conditions allow and as deemed appropriate by the Council. Rotovation will not be carried out unless the plot is completely clear of rubbish.
33. The Clerk reserves the right to issue non-cultivation notices as deemed necessary by the Council and to take action to terminate the tenancy if appropriate.
34. The issue of a non-cultivation notice within the previous twelve months will preclude the tenant, where that tenant has entitlement, from renting an additional plot, or from moving plots (unless that tenant wishes to move from a large plot to a small plot.)
35. The tenant shall notify the Council of intention to vacate by giving one month's notice. Termination will be effective if the rent remains unpaid for 40 days by giving one month's notice, or if the tenant fails to observe the Conditions of Tenancy as laid down by the Council.
36. With effect from 1 October 2014, tenant eligibility is extended to those who live no more than one mile from the parish boundary, measured as the crow flies.
37. Termination will be effective if the tenant is resident more than one mile out of the parish, by giving one month's notice, unless previously agreed with the Council.
38. The tenancy of an allotment plot shall, unless otherwise agreed in writing, terminate two months after the death of the tenant.
39. In the event that on termination of tenancy the site is not left clear of rubbish, The Council will reserve the right to charge the tenant a minimum of £50 which may increase depending upon the amount of rubbish to be removed from the site.
40. The Council may be required to cancel or temporarily suspend some tenancy agreements, where the land is required or appropriated under statutory provision, or for purposes for providing new services such as roads or sewers, building, mining or any other industrial purpose. In such unusual circumstances the Council shall give tenants 3 months' notice in writing pursuant to **Section 1 of the Allotments Act 1922.**

The Council will not accept liability for any loss, damage or injury to tenants or their belongings occurring on the allotment site.

Please sign, date and return a copy of the document to the Parish Council.

I understand and accept the Conditions of Allotment Tenancy.

Signed.....

Print Name.....

Dated.....

Site and plot number: Allotment Site.....Plot/s:

Tenant Name:

Tenant Address:

.....

.....

.....

Contact telephone:

Contact Email:

Return via email a scan, photo or pdf of the completed page 4 of the Allotment Tenancy Agreement to:

amanda@ststephen-pc.gov.uk

Alternatively return a paper copy to:

St Stephen Parish Council
Parish Office
Station Road
Bricket Wood
Hertfordshire
AL2 3PJ

St Stephen Parish Council will hold and handle this information in accordance with the General Data Protection Regulations 2018. To view the full Privacy Policy visit the public documents pages at www.ststephenparishcouncil.gov.uk or contact us on 01923 681443 or email clerk@ststephen-pc.gov.uk