

ST STEPHEN PARISH COUNCIL

Bricket Wood, Chiswell Green and Park Street

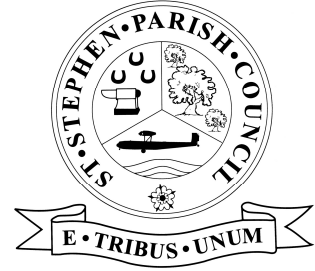
THE PARISH CENTRE STATION ROAD BRICKET WOOD

ST ALBANS HERTS AL2 3PJ

Tel: 01923 681443

Email: clerk@ststephen-pc.gov.uk

Web: www.ststephen-pc.gov.uk



To: Councillors\
Wendy Berriman
David Brannen
Richard Curthoys
Ajanta Hilton

Aaron Jacob
Dorothy Kerry
Bill Pryce
Adrian Ruffhead

Mark Skelton
Nicholas Tyndale
David Yates

You are summoned to attend the **Full Council Meeting**

To take place on **Thursday 19th June 2025 at 7.30pm**

Venue: **The Parish Centre, Station Road, Bricket Wood, St Albans, AL2 3PJ**

S Hake

Susan Hake, Clerk, 12th June 2025

The public are welcome to join this meeting, please email our clerk prior to the day of the meeting to advise of your attendance: clerk@ststephen-pc.gov.uk

Please be aware that Members of the public may record, film, photograph or broadcast this meeting from the designated area.

AGENDA

2526/021 Public Participation – to receive petitions, comments and questions
To welcome public participation in accordance with the Public Speaking Policy

2526/022 To receive reports from representatives of St Albans District Council and Hertfordshire County Council

2526/023 To receive and accept apologies for absence

2526/024 To confirm the minutes of the meeting held on 16 May 2025

2526/025 To receive declarations of interest and dispensations
a) To receive declarations of interest from Councillors on items on the agenda
b) To receive written requests for dispensations for declarable interests
c) To grant any requests for dispensation as appropriate

2526/026 Chairs report

2526/027 Update on previous meeting actions not mentioned later in the agenda
Rewilding at Greenwood Park

2526/028 To receive nominations and complete voting to co-opt a candidate for the Park Street Ward vacancy

2526/029 Reports: Finance, Policy and Resources

- a) To note list of May payments authorised by Finance Committee Members and signatories
- b) To consider and agree any grant/discretionary discount applications
- c) To review and adopt the Equality and Diversity Policy
- d) Recommendation to agree and approve the Fixed Assets as at 31 March 25
- e) To receive and note the Annual Accounts as at 31 March 2025
- f) To receive and note the Year End Internal Audit Report, Internal Audit Summary and Year End Observations for the Financial Year 2024-25

2526/030 Annual Governance and Accountability Return 2023/24 Part 3 (AGAR)

- a) To receive and note the Internal Audit Report 2024-25
- b) To Agree and Approve individually Items 1-9 of Section 1 of the Annual Governance Statement for 2024-25 (to record the date of approval, minute reference and arrange to be signed by the Chair and Clerk of the meeting where approval was given)
- c) To approve Section 2 – Accounting Statements 2024-25 (signed by the RFO prior to being presented to the authority for approval) and to record the date of approval, minute reference and arrange to be signed by the Chair of the meeting where the Accounting Statements were approved
- d) To note the completed Notice and dates of the period for exercise of Public Rights and Publication of Unaudited Annual Governance & Accountability Return 20 June to 31 July 2025 and notes to accompany the Notice (Local authority accounts: a summary of your rights).

- 2526/031**
- a) To receive report for resurfacing Parish Centre Car park and access road, line marking parking spaces with the addition of fencing and gates and agree next actions
 - b) To confirm if parking spaces can be available for Dimensions and agree the next Actions
 - c) To agree funding amount from Reserves if required for electronic gate and fencing at the Parish Centre

- 2526/032** To note minutes and agree recommendations from the Council's Committees & Working Groups
To receive brief progress reports and recommendations from the:
- a) Planning & Environment
 - b) Finance Committee
 - c) Fixed Asset Committee
 - d) HR Committee
 - e) Community & Leisure Committee-
Recommendation to suspend standing orders for the purchase of new play equipment for Mayflower Road area due to specialist item not available from other suppliers
 - f) Events Working Party

- 2425/033** Clerks Report - Information updates
No waiting restriction consultation for specified lengths of Orchard Drive consultation- ref DM/7004/25 comments or observations by email to DMTRO@hertfordshire.gov.uk by 3-7-25

Agenda items for next meeting required by 7 July 2025

St Stephen PC list of payments May 2025

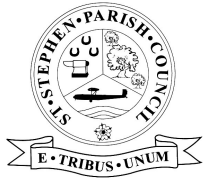
23May2025	B/P to: Slam Signs Ltd	INV. 16769	-259.2
23May2025	B/P to: Easy-Gate Limited	STEPHEN	-5436
23May2025	B/P to: Blains Trailers&T	INV. SI-86925	-691.2
23May2025	B/P to: HCC General	SSPC GRANT	-500
23May2025	B/P to: Ultimate One Limit	REF. 193008	-794.31
23May2025	B/P to: GPG Sales Ltd	ORDER NO: 23564	-237.6
23May2025	B/P to: George Browns Ltd	INV. 404936/405175	-304.69
23May2025	B/P to: Tudor Environmenta	IN0393169	-203.46
23May2025	B/P to: Trade UK	6331640007673478	-97.42
23May2025	B/P to: Hire One (St Alban	INV. 35925	-160.92
23May2025	B/P to: Fleet Line Markers	SI252130/ SO255803	-1266
23May2025	B/P to: Continuum Digital	INVOICE 7521	-100.8
23May2025	B/P to: Lit Electrical Ins	INV 000014726	-110
23May2025	B/P to: HCC Debtors	HFS CS059420	-359.33
23May2025	B/P to: Scott & Sons Ltd	STEPHEN	-3233.76
23May2025	B/P to: Occupational HS	INV-3936	-600
23May2025	B/P to: Castle Water Ltd	TEI0000011390	-301.79
23May2025	B/P to: F & R Cawley Ltd	ACC. 704492	-710.02
23May2025	B/P to: SLCC	ST STEPHEN PC	-396
23May2025	B/P to: Wellers Group	INV. 833910	-630
23May2025	B/P to: A1 Security	INV. 25242	-1569.79
23May2025	B/P to: Holywell Recycling	INV. M055611	-300
23May2025	B/P to: Scott & Sons Ltd	INV-101316	-468
30May2025	B/P to: HMRC PAYE	951PB00104440	-7494.98
30May2025	B/P to: St Stephen PC L A	TRANS FROM UNITY	-17973.08
30May2025	B/P to: HCC PENSIONS - LGP	85217	-6593.54

Direct Debit payments May 25

02May2025	Direct Debit (SADC COUNCIL TAX)	7051089	-961
02May2025	Direct Debit (H3G)	985630447301200044	-49.14
06May2025	Direct Debit (FUEL CARD SERVICES)	SHO331470	-130.7
12May2025	Direct Debit (FUEL CARD SERVICES)	SHO331470	-107.41
15May2025	Direct Debit (GOCARDLESS)	HERTSCOM-26T6A79MC	-1324.94
15May2025	Direct Debit (SADC COUNCIL TAX)	7021936	-404
15May2025	Direct Debit (SADC COUNCIL TAX)	9135020	-152
16May2025	Direct Debit (CORONA ENERGY RETA D000091216C2505141		-1147.5
16May2025	Direct Debit (SAGE SOFTWARE LTD)	ZJVE5KQ	-363.6
16May2025	Direct Debit (LLOYDS CORP CARD)	5563140145418408	-584.22
19May2025	Direct Debit (MOTIA/FUELCARDSERV)	SHO331470	-140.26
20May2025	Direct Debit (TOTALENERGIES G&P)	1174013	-298.09
23May2025	Direct Debit (SECOM PLC)	619077	-53.45
27May2025	Direct Debit (MOTIA/FUELCARDSERV)	SHO331470	-124.64

Card purchases May 25

Date	Account	Ref.	Details	
28/05/2025	VISUAL	SafetySign-caps G\	SafetySign-caps GWP hai	42.72
22/05/2025	T&A001	T&A Architect.- SH	2 Purchase Payment	52.62
16/05/2025	MEDUK	MedUK - Defibrilato	Purchase Payment	243.60
03/05/2025	AMAZON	Amazon-magnets re	Purchase Receipt	-19.99
05/05/2025	AMAZON	Amazon Gift card	Purchase Payment	30.00
15/05/2025	AMAZON	Amazon - milk pots	Purchase Payment	6.09
15/05/2025	AMAZON	Amazon - Coffee cu	Purchase Payment	10.44
16/05/2025	AMAZON	Amazon Teapots x3	Purchase Payment	72.76
16/05/2025	AMAZON	Amazon Teapots x2	Purchase Payment	48.49
08/05/2025	Waitrose	CC Waitrose Ref. 6	Refreshments for Annual F	8.95
07/05/2025	M&S	CC M&S Gift Vouch	CC M&S Gift Voucher Con	30.00
02/05/2025	Lloyds	CC Monthly fee SH	Corporate Card Monthly fe	3.00
02/05/2025	Lloyds	CC Monthly fee AF	Corporate Card Monthly fe	3.00



St Stephen Parish Council Equality and Diversity Policy - June 2025

ST STEPHEN PARISH COUNCIL EQUALITY AND DIVERSITY POLICY

Based on the NALC example Equality & Diversity Policy, September 2024
Adopted by SSPC Full Council 19 June 2025
Last reviewed: June 2020
Minute reference: 2526-029c
Date for next review: June 2028

Our commitment

The council is committed to providing equal opportunities in employment and to avoiding unlawful discrimination.

This policy is intended to assist the council to put this commitment into practice. Compliance with this policy should also ensure that employees do not commit unlawful acts of discrimination.

Striving to ensure that the work environment is free of harassment and bullying and that everyone is treated with dignity and respect is an important aspect of ensuring equal opportunities in employment.

The law

It is unlawful to discriminate directly or indirectly in recruitment or employment because of age, disability, sex, gender reassignment, pregnancy, maternity, race (which includes colour, nationality, caste and ethnic or national origins), sexual orientation, religion or belief, or because someone is married or in a civil partnership. These are known as "protected characteristics".

Discrimination after employment may also be unlawful, e.g. refusing to give a reference for a reason related to one of the protected characteristics.

The council will not discriminate against or harass a member of the public in the provision of services or goods. It is unlawful to fail to make reasonable adjustments to overcome barriers to using services caused by disability. The duty to make reasonable adjustments includes the removal, adaptation or alteration of physical features, if the physical features make it impossible or unreasonably difficult for disabled people to make use of services. In addition, service providers have an obligation to think ahead and address any barriers that may impede disabled people from accessing a service.

Types of unlawful discrimination

Direct discrimination is where a person is treated less favourably than another because of a protected characteristic.

In limited circumstances, employers can directly discriminate against an individual for a reason related to any of the protected characteristics where there is an occupational requirement. The occupational requirement must be crucial to the post and a proportionate means of achieving a legitimate aim.

Indirect discrimination is where a provision, criterion or practice is applied that is discriminatory in relation to individuals who have a relevant protected characteristic such that it would be to the detriment of people who share that protected characteristic compared with people who do not, and it cannot be shown to be a proportionate means of achieving a legitimate aim.

Harassment is where there is unwanted conduct, related to one of the protected characteristics (other than marriage and civil partnership, and pregnancy and maternity) that has the purpose or effect of violating a person's dignity; or creating an intimidating, hostile, degrading, humiliating or offensive environment. It does not matter whether or not this effect was intended by the person responsible for the conduct.

Associative discrimination is where an individual is directly discriminated against or harassed for association with another individual who has a protected characteristic.

Perceptive discrimination is where an individual is directly discriminated against or harassed based on a perception that they have a particular protected characteristic when they do not in fact, have that protected characteristic.

Third-party harassment occurs where an employee is harassed and the harassment is related to a protected characteristic, by third parties.

Victimisation occurs where an employee is subjected to a detriment, such as being denied a training opportunity or a promotion because they made or supported a complaint or raised a grievance under the Equality Act 2010, or because they are suspected of doing so. However, an employee is not protected from victimisation if they acted maliciously or made or supported an untrue complaint.

Failure to make reasonable adjustments is where a physical feature or a provision, criterion or practice puts a disabled person at a substantial disadvantage compared with someone who does not have that protected characteristic and the employer has failed to make reasonable adjustments to enable the disabled person to overcome the disadvantage.

Equal opportunities in employment

The council will avoid unlawful discrimination in all aspects of employment including recruitment, promotion, opportunities for training, pay and benefits, discipline and selection for redundancy.

Recruitment

Person and job specifications will be limited to those requirements that are necessary for the effective performance of the job. Candidates for employment or promotion will be assessed objectively against the requirements for the job, taking account of any reasonable adjustments that may be required for candidates with a disability. Disability and personal or home commitments will not form the basis of employment decisions except where necessary.

Working practices

The council will consider any possible indirectly discriminatory effect of its standard working practices, including the number of hours to be worked, the times at which these are to be worked and the place at which work is to be done, when considering requests for variations to these standard working practices and will refuse such requests only if the council considers it has good reasons, unrelated to any protected characteristic, for doing so. The council will comply with its obligations in relation to statutory requests for contract variations. The council will also make reasonable adjustments to its standard working practices to overcome barriers caused by disability.

Equal opportunities monitoring

The council will monitor the ethnic, sex/gender and age composition of the existing workforce and of applicants for jobs (including promotion), and the number of people with disabilities within these groups and will consider and take any appropriate action to address any problems that may be identified as a result of the monitoring process.

The council treats personal data collected for reviewing equality and diversity in accordance with the data protection policy. Information about how data is used and the basis for processing is provided in the council's privacy notices.

Dignity at work

The council has a separate dignity at work policy concerning issues of bullying and harassment on any ground, and how complaints of this type will be dealt with.

People not employed by the council

The council will not discriminate unlawfully against those using or seeking to use the services provided by the council.

You should report any bullying or harassment by suppliers, visitors or others to the council who will take appropriate action.

Training

The council will provide information and guidance on equal opportunities to those likely to be involved in recruitment or other decision making where equal opportunities issues are likely to arise to help them understand their responsibilities and to avoid the risk of discrimination.

The council will raise awareness of all staff engaged to work at the council to help them understand their rights and responsibilities under the dignity at work policy and what they

can do to help create a working environment free of bullying and harassment. The council will provide access to advice and training to managers to enable them to deal more effectively with complaints of bullying and harassment.

Your responsibilities

Every employee is required to assist the council to meet its commitment to provide equal opportunities in employment and avoid unlawful discrimination. Employees can be held personally liable as well as, or instead of, the council for any act of unlawful discrimination. Employees who commit serious acts of harassment may be guilty of a criminal offence.

If you witness what you believe to be discrimination you should report this to your line manager or the Clerk as soon as possible.

Acts of discrimination, harassment, bullying or victimisation against employees or customers are disciplinary offences and will be dealt with under the council's disciplinary procedure. Discrimination, harassment, bullying or victimisation may constitute gross misconduct and could lead to dismissal without notice.

Grievances

If you consider that you may have been unlawfully discriminated against, you should use the council's grievance procedure to make a complaint. If your complaint involves bullying or harassment, the grievance procedure is modified as set out in the dignity at work policy.

The council will take any complaint seriously and will seek to resolve any grievance that it upholds. You will not be penalised for raising a grievance, even if your grievance is not upheld, unless your complaint is both untrue and made in bad faith.

Monitoring and review

This policy will be monitored periodically by the council to judge its effectiveness and will be updated in accordance with changes in the law. Any actions or activities undertaken to improve equality of opportunity will be reported to the HR committee.

Any information provided by job applicants and employees for monitoring purposes will be used only for these purposes and will be dealt with in accordance with the Data Protection legislation.

St Stephen Parish Council
6 Fixed Assets

Insurance val
only Oct 21 to
be revalued
2025

	31/03/2024	Add	Disp	31/03/2025	
Freehold Land and Buildings					
Woodbury Field Play Area	-			-	
Park Street Recreation Ground & Pavilion	-			-	
Parish Centre (Council Chambers/Halls)	290,000			290,000	618,000
The Barn (Work Depot)	186,732			186,732	319,000
Greenwood Park Community Centre	781,000			781,000	1,350,000
Greenwood Park Sports Pavilion	322,228			322,228	600,000
Blackgreen Wood	70,000			70,000	70,000
	1,649,960			1,649,960	2,957,000
Vehicles and Equipment					
Agricultural tools & Equipment	147,113	23,374		170,487	
Furniture & Office Equipment	79,816	1891.96		81,708	
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	
Iseiki tractor		38350		38,350	
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	281,275	201436		482,711	
North Close Play Area Equipment	35,000			35,000	
Greenwood Park Play Equipment	101,551	32678		134,229	
Parish Centre Play Equipment	19,451			19,451	
Park St Play Equipment	47,343	91956		139,300	
Cricket Sight Screens	2,000			2,000	
Play Area Goals		4353		4,353	
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	
	889,491	394,039	13,530	1,270,001	
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+bins	17,100	21828.12		38,928	
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			1	
GWP Solar Panels, inverter, backup batteries	91,820			91,820	
GWP and Prk St Solar lights		15945		15,945	
New Parish notice boards		14378		14,378	
Water stations		1155		1,155	
				-	
	225,317	52,151	-	278,623	
Community Assets					
Chiswell Green Village Clock	3,450			3,450	
War Memorial Bronze Plaque	700			700	
Bricket Wood Village Sign	-			-	
Woodland Information Board	-			-	
Chain of Office	1,111			1,111	
Woodbury Field Play Area	1			1	
War Memorial	1			1	
Park Street Sign	1			1	
	5,264			-	
				5,264	
	2,770,032	446,191	13,530	3,203,848	

St Stephens Parish Council

Unaudited Financial Statements

For the year ended 31 March 2025

St Stephens Parish Council

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31 March 2025

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**St Stephens Parish Council
Council Information
31 March 2025**

Chairman

Cllr D. Yates

Councillors

Cllr A. Hilton (Vice Chairperson)

Cllr W. Berriman

Cllr D. Brannen

Cllr. R Curthoys

Cllr. A Jacob

Cllr D. Kerry

Cllr. B Pryce

Cllr. A. Ruffhead

Cllr M. Skelton

Cllr N. Tyndale

Cllr E. Whittaker

Clerk to the Council

Ms Susan Hake

Auditors

PKF Littlejohn

SBA Team

1 Westferry Circus

Canary Wharf

London

E14 4HD

Internal Auditors

IAC Audit & Consultancy Ltd

23 Westbury Road

Yarnbrook

Wiltshire

BA14 6AG

**St Stephens Parish Council
Statement of Accounting Policies
31 March 2025**

Auditors

The name and address of the External Auditors is provided for information only.

These Statements are not subject to audit and the External Auditors have no responsibility for them.

Accounting Convention

The accounts have been prepared in accordance with the Accounting Guidance Notes for Local Councils (the Guide) issued by The Chartered Institute of Public Finance and Accountancy (CIPFA) as applicable to a medium sized council.

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

Fixed Assets

All expenditure on the acquisition, creation or enhancement of fixed assets is reported in the notes to the accounts, provided that the fixed asset yields benefits to the authority and the services it provides for a period of more than one year. Fixed assets are valued on the basis recommended by CIPFA. The year end values are stated on the following basis:

land, operational properties and other operational assets are reported in notes to the accounts at historical cost previous years are at then current insurance values (previously required)

Revenue Grants

Revenue grants are credited to income when conditions attached thereto have been fulfilled and/or equivalent expenditure has been incurred. Grants received in respect of which the conditions have not been fulfilled, or expenditure incurred, are carried forward as deferred revenue grants.

Debtors and Creditors

The council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

Value Added Tax

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

Leases

The council is not required by the Guide to incorporate Hire Purchase and/or Finance Lease obligations in its Balance

Sheet. Details are shown at note 10.

Reserves

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in note 11.

**St Stephens Parish Council
Statement of Accounting Policies
31 March 2025**

Interest Income

All interest receipts are credited initially to general funds.

Pensions

The pension costs that are charged against precept in the council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations.

The next actuarial valuation is due at 31st March 2026 and any change in contribution rates as a result of that valuation will take effect from 1st April 2026.

St Stephen Parish Council
Income and Expenditure Account
31 March 2025

INCOME	Budget 2024/25	Actuals 2024-25
Precept	748850	748850
Rents Total	13057	15894
Leisure Total	25824	25964
Interest Rcvd	11750	21391
Grants-Donation Rcvd	500	88173
Sundry-Misc Income-inc café+club rchrgs	3500	5082
Parish Centre Income - Hall Lettings	60380	69220
GWP Community Centre & Pav- Lettings	108000	129471
Events Income	1500	925
Sale of Asset		7800
TOTAL INCOME (ex Precept)	224,511	363,921
EXPENDITURE	Budget 2024-25	Actuals 2024-25
Salaries - Total	368265	370026
Contractors	5500	3850
General Admin Total	127781	92482
Grants/Donations paid	5000	12650
Vehicle Expenses	12148	11859
Grounds machinery, repairs/maint/small tools	35540	43799
Woodlands -Grounds Management	20500	29391
Play Areas Total	71988	131788
Parish Centre	73918	30135
Barn	6141	5235
GWP Community Centre	77780	61994
GP Pavilion	4927	2681
Greenwood Park	16762	14226
PSR Pavilion	7911	5000
Park Street Rec	12079	9914
All Allotments (incl water)	2121	2004
Memorial, Furniture + noticeboards	20000	20300
Development-GWP	75000	0
Development Task and Finish GWP / PC	30000	0
EXPENDITURE	973361	847333
S106 funded projects expenditure TOTAL		260691
TOTAL Expenditure		1108024

NB: Two Grants received to total of £75798 towards the Park St play area expenditure in 24-25

St Stephens Parish Council
Balance Sheet
31 March 2025

Balance Sheet	Year to Date	
Current Assets		
Debtors	6467.21	
Unity Trust	455207.50	
Unity Trust Deposit Account	518158.91	
HSBC Business	881.50	
HSBC Reserve	89529.46	
Natwest Current	129076.64	
Co-op Reserve	80000.00	
Co-op Clerk Account	306.42	
Credit Card	-843.63	
Square Account	0.00	
Natwest Treasury Reserve Deposit	0.00	
		1278784.01
Current Liabilities		
Creditors : Short Term incl Accruals	16244.62	
VAT	-9204.04	
		7040.58
Current Assets less Current Liabilities:		1271743.43
Total Assets less Current Liabilities:		1271743.43
Long Term Liabilities		
		0.00
Total Assets less Total Liabilities:		1271743.43
Capital & Reserves		
Equipment (FA)	16867.93	
Contingency Reserve	400000.00	
Neighbourhood Plan (P&E)	5000.00	
Play Areas (C&L)	71227.97	
Trees and Woodlands (C&L)	53055.25	
S106	6764.32	
GWP Development	497424.00	
Bricket Wood Development	84641.37	
General	132015.94	
P & L Account	4746.65	
		1271743.43

Signed:
 Cllr D. Yates
 Chairman

.....
 Ms Susan Hake
 Responsible Financial Officer

Date:

The notes on pages 8 to 11 form part of these unaudited statements

**St Stephens Parish Council
Notes to the Accounts
31 March 2025**

1 Interest and Investment Income

	2024	2025
	£	£
Interest Income - General Funds	14332	21391

2 Agency Work

During the year the Council did not undertake any agency work on behalf of other authorities:

Commissioning Authority and Nature of Work

2024	2025
£	£
0	0

During the year the Council commissioned no agency work to be performed by other authorities.

3 General Power of Competence

With effect from 16th May 2019 St Stephens Parish Council acquired the right to exercise the General Power of Competence extended to Town and Parish Councils under the Localism Act 2011 by S.I. 2012 No 965 (The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012). Therefore, with effect from 16th May 2019 the council no longer exercises the powers conveyed by Section 137 of the Local Government Act 1972 (as amended).

4 S.137 Expenditure

Section 137 There were no items of S137 expenditure

.

5 Pensions

For the year of account the council's contributions equal 21.15% of employees' pensionable pay

St Stephen Parish Council
Notes to the Accounts
31 March 2025

6 Fixed Assets			
Assets to be revalued 2025			
		31/03/2024	31/03/2025
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		147,113	170,487
Furniture & Office Equipment		79,816	81,708
2017 Toyota Pickup		16,092	16,092
2017 Kubota M6060 KX67 CCJ		42,538	42,538
Kubota BX231 Mini Tractor		13,530	-
2021 Kubota Utility Vehicle		16,733	16,733
Iseiki tractor			38,350
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		281,275	482,711
North Close Play Area Equipment		35,000	35,000
Greenwood Park Play Equipment		101,551	134,229
Parish Centre Play Equipment		19,451	19,451
Park St Play Equipment		47,343	139,300
Cricket Sight Screens		2,000	2,000
Play Area Goals			4,353
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
		889,491	1,270,001
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+bins		17,100	38,928
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	1
GWP Solar Panels, inverter, backup batteries		91,820	91,820
GWP and Prk St Solar lights			15,945
New Parish notice boards			14,378
Water stations			1,155
		225,317	278,623

St Stephens Parish Council
Notes to the Accounts
31 March 2025

Assets contd

Community Assets				
Chiswell Green Village Clock			3,450	3,450
War Memorial Bronze Plaque			700	700
Bricket Wood Village Sign			-	-
Woodland Information Board			-	-
Chain of Office			1,111	1,111
Woodbury Field Play Area			1	1
War Memorial			1	1
Park Street Sign			1	1
				-
			5,264	5,264
			2,770,032	3,203,848

The basis of valuation of the above assets is set out in the Statement of Accounting Policies.

7 Fixed Assets - Additions and Disposals

	2024-25	2024-25
	Add	Disp
Vehicles and Equipment		
Agricultural tools & Equipment	23,374	
Furniture & Office Equipment	1891.96	
Kubota BX231 Mini Tractor		13,530
Iseiki tractor	38350	
Woodbury Field Play Area Equipment	201436	
Greenwood Park Play Equipment	32678	
Park St Play Equipment	91956	
Play Area Goals	4353	
Infrastructure Assets		
Seats (31) + 3 jub benches+GWP circ table&seat+bins	21828.12	
GWP and Prk St Solar lights	15945	
New Parish notice boards	14378	
Water stations	1155	
Total	447,346	13,530

8 Debtors

	2024	2025
	£	£
Debtors	9992	10624
VAT Recoverable	25452	5048
Prepayments	35444	15671

9 Creditors and Accrued Expenses

	2024	2025
	£	£
Creditors	69722	8544
Lloyds Commercial card	873	844
Income in Advance	7155	7700
	77750	17088

St Stephens Parish Council
Notes to the Accounts
31 March 2025

10 Hire Purchase and Lease Obligations

At 31 March the following hire purchase agreement(s) and lease(s) were in operation:

Hire/Lessor Purpose

Annual Lease/Hire

Payable

£ Year of Expiry

NONE

11 Earmarked Reserves

Additional Reserve codes were agreed to be established and funds allocated to clearly record the separate values throughout the year to 31/03/2025

All Reserves at 31 March 2025 are recorded on the Balance Sheet.

12 Capital Commitments

The council had no other capital commitments at 31 March 2025 not otherwise provided for in these accounts.

13 Contingent Liabilities

The council is not aware of any contingent liabilities at the date of these accounts.

Annual Internal Audit Report 2024/25

St Stephens Parish Council

ststephen-pc.gov.uk

During the financial year ended 31 March 2025, 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 2024/25 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.	Yes		
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 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 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 2024-25 AGAR period, were public rights in relation to the 2023-24 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 2023/24 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).

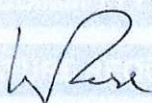
Date(s) internal audit undertaken

14/06/2024 11/02/2025

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



Date

08/06/2025

*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).

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

St Stephen Parish Council

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 2025, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		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.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
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.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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
			✓

***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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY ACCESSIBLE URL OF PAGE ADDRESS <https://ststephen-pc.gov.uk>

Section 2 – Accounting Statements 2024/25 for

St Stephen Parish Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	801,086	1,266,997	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	666,070	748,850	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	802,732	363,921	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	316,516	370,026	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	686,375	737,998	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	1,266,997	1,271,743	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	1,309,303	1,273,160	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	2,770,032	3,203,848	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 2025 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

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Explanation of variances - St Stephen Parish Council

Name of smaller authority: St Stephen Parish Council
County area (local councils and parish meetings only): Hertfordshire

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;

	2023/24 £	2024/25 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	801,086	1,266,997	0		NO	Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	666,070	748,850	82,780	12.43%	NO		
3 Total Other Receipts	802,732	363,921	-438,811	54.66%	YES		Woodland project £14237, HCC Locality grants £1800 and donation £122 =total £438780
4 Staff Costs	316,516	370,026	53,510	16.91%	YES		Increase staffing for summer grounds support, permanent post commenced October 24 and staff evaluation review = £53,510
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	686,375	737,998	51,623	7.52%	NO		
7 Balances Carried Forward	1,266,997	1,271,743				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	1,309,303	1,273,160				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	2,770,032	3,203,848	433,816	15.66%	YES		Woodchipper£18500,flail £4522,equip £352, Tractor £38350, play equip £330423, benches, tables, bins £21828, office furn/equip £1892, solar lights £15945, Parish notice boards £14378, water stations £1155, removal mini tractor -£13530 = + £433,816
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

St Stephen Parish Council

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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

NOTICE

1. Date of announcement 19 June 2025 (a)

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.

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 2025, these documents will be available on reasonable notice by application to:

(b) Susan Hake, Clerk & RFO,
St Stephen Parish Council, Parish Centre, Station Road, Bricket Wood, Herts, AL2

commencing on (c) Friday 20 June 2025

and ending on (d) Thursday 31 July 2025

3. Local government electors and their representatives also have:

- 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.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

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:

PKF Littlejohn LLP (Ref: SBA Team)
15 Westferry Circus
Canary Wharf
London E14 4HD
(sba@pkf-l.com)

5. This announcement is made by (e) Susan Hake, Clerk/RFO_

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 1-14 July 2025 for 2024/25 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 *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.