

**IWERNE COURTNEY & STEPLETON PARISH COUNCIL**

**TRANSPARENCY CODE FOR SMALLER AUTHORITIES – DOCUMENT LOCATION**

**2025-2026**

- All items of expenditure above £100 – see published minutes
- See AGAR 2025-2026 documents for:
  - 1) Certificate of Exemption
  - 2) Annual governance statement
  - 3) Accounting statements
  - 4) Internal audit report
  - 5) Explanation of Variances
  - 6) Bank reconciliation
  - 7) Notice of Public Rights 2025-2026
  - 8) List of councillor or member responsibilities
  - 9) Details of public land and building assets
- Minutes, agendas and meeting papers of formal meetings – refer to website:

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

**David Green**

**Parish Clerk, May 2026**

# Certificate of Exemption – AGAR 2025/26 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2026 and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2026 and a completed Certificate of Exemption is submitted no later than **30 June 2026** notifying the external auditor.

## IWERNE COURTNEY & STEPLETON PARISH COUNCIL

certifies that during the financial year 2025/26, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2025/26: **£6,933** PER AMOUNT £00,000

Total annual gross expenditure for the authority 2025/26: **£10,306** PER AMOUNT £00,000

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2022
- In relation to the preceding financial year (2024/25), the external auditor **has not**:
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
  - commenced judicial review proceedings under section 31(1) of the Act
  - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage\* before 1 July 2026.

**Signing this certificate confirms the authority will comply with the publication requirements.**

Signed by the Responsible Financial Officer		Date	I confirm that this Certificate of Exemption was approved by this authority on this date:	20/05/2026
SIGNATURE REQUIRED <i>PC</i>		20/05/2026		
Signed by Chair		Date	as recorded in minute reference:	
SIGNATURE REQUIRED <i>PC</i>		20/05/2026	IWPCPC Minutes May 2026	
Generic email address of Authority			Telephone number	
clerk@shroton-pc.gov.uk OWNED GENERIC EMAIL ADDRESS			07542 928169 NUMBER	

\*Published web address  
www.shroton-pc.gov.uk ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

**ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2026. Reminder letters for late submission will incur a charge of £40 + VAT.**

# Annual Internal Audit Report 2025/26

## IWERNE COURTNEY & STEPLETON PARISH COUNCIL

www.shroton-pc.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2026, 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 2025/26 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.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			✓
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.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
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.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")	✓		
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.	✓		
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 (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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 Name of person who carried out the internal audit

DD/MM/YYYY

DD/MM/YYYY

DD/MM/YYYY

JP Consultants OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED JP

Date

05/2026

\*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 2025/26

We acknowledge as the members of:

### IWERNE COURTNEY & STEPLETON 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 2026, 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 have assured 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
			✓
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓		has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.

\*For any statement to which the response is 'no', an explanation must be published

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

20/05/2026

and recorded as minute reference:

IWCPC Minutes May 2026

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

Chair

SIGNATURE REQUIRED

JG

Clerk

SIGNATURE REQUIRED

DC

### Information required by the Transparency Code (not part of the Annual Governance Statement)

	Yes	No
The authority website is up to date and the information required by the Transparency Code has been published.	✓	

www.shroton-pc.gov.uk

## Section 2 – Accounting Statements 2025/26 for

### IWERNE COURTNEY & STEPLETON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	20,950	15,189	Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	5,000	5,352	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	820	1,581	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	3,847	3,697	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	7,734	6,609	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	15,189	11,816	Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	15,189	11,816	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	36,797	36,849	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	
11. Do the figures in the accounting statements above exclude any Trust transactions?	✓		For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 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

20/05/2026

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

20/05/2026

as recorded in minute reference:

IWCPC Minutes May 2026

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

SIGNATURE REQUIRED

Accounting statements 2025-26

By completing this box, the figures will pull through to the relevant tabs of the workbook to assist you in reporting on the significant variances

	Year ending		Variance £	Variance %	Notes and guidance	Explanation required
	31-Mar-25	31-Mar-26				
					Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.	
1. Balances brought forward	20,950.00	15,189.00			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	5,000.00	5,352.00	352	7%	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	No explanation required
3. (+) Total other receipts	820.00	1,581.00	761	93%	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	Please explain within the relevant tab
4. (-) Staff costs	3,847.00	3,697.00	-150	-4%	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.	No explanation required
5. (-) Loan interest/capital repayments	-	-	0	0%	Total expenditure of payments of capital and interest made during the year on the authority's borrowings (if any).	No explanation required
6. (-) All other payments	7,734.00	6,609.00	-1125	-15%	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	No explanation required
7. (=) Balances carried forward	15,189.00	11,816.00			Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	Please explain in the Reserves tab
Bal c/f checker	15,189.00	11,816.00				
8. Total value of cash and short term investments	15,189.00	11,816.00			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	36,797.00	36,849.00	52	0%	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.	No explanation required
10. Total borrowings			0	0%	The outstanding capital balances as at 31 March of all loans from third parties (including PWLB).	Enter figures

**Other receipts**

2025       2026

Difference   
% Change  Yes explain

Use the table below to breakdown your explanation

*(consider any fixed assets that have been sold and ensure reflected in explanation in box 9 fixed assets)*

*Please ensure you complete the value for both years, please do not provide the movement only.*

2025 £	2026 £	Difference	Explanation (Ensure each explanation is quantified)
34	922	888	VAT - VAT bearing costs increase
140	140	0	Allotments - no change
150	100	-50	Donation - lower in 2025
496	419	-77	Interest dfference
<b>Total</b>	<b>820</b>	<b>1581</b>	<b>761</b>

Enter more lines as appropriate

	<b>Reserves</b>					
	Box 7	11816	Precept	5352		
				£	£	£
	<b>Earmarked reserves:</b>					
		Solar Farm		£ 2,745		
		Tree work reserves				
		Play Area Capital refurb		£ 2,516		
		Play Area maint		£ 383		
		Local Elections		£ 300		
		Defib		£ 240		
				£ 6,184		
	<b>General reserve</b>			£ 5,632		
					5632.16	
	<b>Total reserves (must agree to Box 7)</b>					<b>£ 11,816</b>

## Bank reconciliation - Template

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed "Year ending 31 March 20XX" in the Accounting Statements of the AGAR - and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that un-presented cheques should be entered as negative figures.

Name of smaller authority: **IWERNE COURTNEY & STEPLETON PARISH COUNCIL**

County area (local councils and parish meetings only): **Dorset**

**Financial year ending 31 March 2026**

Prepared by (Name and Role): **David Green, RFO & Clerk**

Date: **02/04/2026**

	£	£
<b>Balance per bank statements as at 31/3/26:</b>		
account 1	11,815.9	
account 2		
account 3		
account 4		
[add more accounts if necessary] account 5		
account 6		
account 7		
account 8		
		11,815.9
Petty cash float (if applicable)		-
Less: any un-presented cheques as at 31/3/26 (enter these as negative numbers)		
item 1		
item 2		
item 3		
item 4		
[add more lines if necessary] item 5		
item 6		
item 7		
item 8		
Add: any un-banked cash as at 31/3/26		
<b>Net balances as at 31/3/XX</b>		<u><u>11,815.9</u></u>

What is the figure in Box 8 in the Accounting Statement? **11,816.0**

Does the bank reconciliation above agree to Box 8? **No** - Error in the above bank reconciliation or the figure in box 8

**Iwerne Courtney & Stepleton Parish Council**  
**Fixed Assets & Property Register**  
**Purchases and Values October 2021**  
**Revised on the refurbishment of the Play Area October 2021**

Recorded Property Log Date	Detail and/or Change with known transaction or purchase date	Current value	
Jul-2012	Bus shelter	3,916.17	
	5 Benches	1,401.06	
	2 Grit Bins	245.00	
	Oak Map Case and Village map	809.60	
	War Memorial	1.00	
	Millennium Cross	1.00	
	Marlow Pedestrian Gates	1273.05	
		<b>7,646.88</b>	
	Items of play equipment for the redeveloped play area on The Glebe, Iwerne Courtney Big Lottery Grant	Nominal value after gifting by SPAAG to Parish Council	Purchase Price by SPAAG 12 Oct 2010
	<b>Playdale Equipment</b>		
	Timber Team Swing	1.00	2,057.00
	Spring Motorbike	1.00	643.00
	Inclusive Orbit	1.00	3,454.00
	City Gravity Bowl	1.00	964.00
	Log Walk - 2 X 600m	1.00	94.00
	Intertwine	1.00	686.00
	City Loudspeaker	1.00	620.00
	City Twin Rider (see saw)	1.00	1,449.00
	City Pole Spinner	1.00	1,013.00
	<b>Wicksteed Equipment</b>		
	Rocking Horse	1.00	3,556.00
	<b>Miscellaneous items at the Play Area</b>		
	2 gates and perimeter fencing 100m	1.00	800.00
	1 Yew Wood bench 1.5m (gifted to SPAAG)	1.00	500.00
	1 Yew Wood backed seat 1.5m (gifted to SPAAG)	1.00	500.00
	<b>Total purchase price/value by SPAAG 12 Oct 2010</b>		<b>16,336.00</b>

	<b>Pre 2010 play area equipment</b>		
	RCD Wooden Swing Frame	1.00	Supplied at no cost
	Play Quest junior system – slide & activity frame	1.00	6386.47
	Elephant coil spring mobile	1.00	1,180.33
	Play area value sub-total	16.00	
	<b>Total Value at July 2011</b>	<b>7663.00</b>	
July 2011	Transfer of The Glebe from NDDC	1.00	
February 2012	Two x 350L Grit Bins	259.20	
May 2012	Jubilee Bridge (insured for £7,500)	7500.00	
Dec 2012	Four flood boards	72.00	
April 2013	<b>Total Value at 31 Mar 2013</b>	<b>15,495.00</b>	
June 2013	Jubilee Bridge Plaque	195.00	
April 2014	<b>Total Value at 31 Mar 2014</b>	<b>15,690.00</b>	
June 2015	<b>Total Value at 31 Mar 2015</b>	<b>15,690.00</b>	
May 2016	<b>Total Value at 31 March 2016</b>	<b>15,690.00</b>	
April 2017	Window Panes installed May 2016 Noticeboard installed Sept 2016 Acer Drummondii bought and planted Feb 2017 <b>Total Value at 31 March 2017</b>	£70 £510.78 £132 <b>£16,402.78</b>	
Sep 2017	Picnic Table	£278.45	
Dec 2017	2 Dog waste bins (lids & liners) and 2 installation posts	£304	
March 2018	4 village gateways (PC) - 2 with names 2 without names 2 village gateways (DCC) – with names <b>Total Value at 31 March 2018</b>	£3965 <b>£20,950.23</b>	
July 2018	Replacement scramble net and spare rope strops	£517.36	
Oct 2018	WW1 Commemorative Bench Memorial Tree Plaque (brass plate and wooden stand)	£1054.20 £ 51.00	
Mar 2019	Dog Fouling & No Dog signage  <b>Property &amp; Assets Total Value at 31 March 2019</b>	£ 55.32  <b>£22,628.11</b>	
Dec 2019 Jan 2020	Prunus 'Pandora' – replacement tree for the Glebe	£70.83	

	2 village gateways (PC) – Farrington with names	£2140.47	
	<b>Property &amp; Assets Total Value at 31 March 2020</b>	<b>£24,839.41</b>	
Sept 2020 March 2021	Replacement battery for village defibrillator Replacement pads for village defibrillator (disposable items)	£ 235 £ 43	£ 47 £ 8.60
	Purchase cost and VAT	£ 278	£55.60
	<b>Property &amp; Assets Total Value at 31 March 2021</b>	<b>£25,173.01</b>	
October 2021	Play area refurbishment project	Purchase Price	VAT@ 20%
	a. Bespoke triple tower climbing frame as per design	a. £ 9870.00	£ 1974
	b. Rubber grass mats (54) -22mm residential and commercial use, 4 pegs and cable ties – around the climbing frame	b. £ 1169.64	£ 233.93
	c. Ground reinforcing mesh	c. £ 245	£ 49
	d. [Installation service for rubber mats and mesh	d. £ 550	£ 110]
	e. Rubber grass mats (16) -22mm residential and commercial use, 4 pegs and cable ties – under swing set	e. £ 346.56	£ 69.31
	f. Ground reinforcing mesh	f. £ 75	£ 15
	g. [Installation service for rubber mats and mesh	g. £ 120	£ 24]
	h. Replacement swing chains for 2 seats	h. £ 120	£ 24
	i. Replacement bearings for existing swing hooks	i. £ 80	£ 16
	j. [Installation service for chains and bearings	j. £ 50	£ 10]
	k. Hanging bars with corresponding mats (previously £600) These mats were not required as they were already on the surface. They have been discounted from the balance (£130).	k. £470	£ 94
	l. Replacement post on log trail	nil	nil
	m. Steps for speaking tubes	nil	nil
	n. Replacement runner boards for seesaw horse to be completed at a future date.	£ 150.00	£ 30
	Value of play equipment, mats & fittings purchased	£ 12,526.20	£ 2,505.30
	Total equipment purchase cost including VAT	<b>£ 15,031.50</b>	
	Add Fixed Assets value 31 March 2021 =	<b>£40,204.51</b>	
	Removal & disposal of Play Quest junior system slide & activity frame (£6,386.47)	<b>-£6,386.47</b>	
	<b>Property &amp; Assets total value at 27 October 2021</b>	<b>£ 33,818.04</b>	
May 2022	Play area refurbishment project:		
	a. Swing frame with metal top pole and wooden legs for 2 swing seats (swing seats not supplied, to be reused existing ones)	£ 784.17	£ 156.83
	b. [Installation of new swing frame	£ 400	£ 80]
	c. Replace foot rails on horse	£ 125	£ 25
	Value of play equipment, fittings purchased	£909.17	£ 181.83
	Total equipment purchase cost including VAT	£1091.00	
	<b>Property &amp; Assets total value at 18 May 2022</b>	<b>£ 34,909.04</b>	

May 2023	Additional assets: Note 15 below – PC laptop Note 16 below – new noticeboard  Total costs including VAT  <b>Property &amp; Assets total value at 17<sup>th</sup> May 2023</b>	£ 290.83 £ 699.85  £ 1,188.81  <b>£ 36,097.85</b>	
<b>May 2025</b>	<b>Revised total</b>	<b>£36,797.27</b>	
<b>Property &amp; Fixed Asset Register July 2011 – Note 1</b>			
Fixed Assets - Change in Requirements by BDO Stoy Hayward Each asset owned by the PC should be recorded on the asset register at its original purchase cost. In the event that the original purchase cost is not known at the time of recording, the body should, have taken appropriate advice, establish a current value for the asset. This value will act as a proxy for the original purchase cost and remain unchanged until disposal. The requirement is then to include the value recorded in the Asset Register in Box 9 Section 1 of the Annual Return. Community assets should be included at their historic cost value or given a £1 nominal value.			
<b>Property &amp; Fixed Asset Register June 2012 – Note 2</b>			
Transfer of land in the village known as the Glebe from NDDC to the Parish Council. With a one-off payment of £3,000 for maintenance and upkeep costs for three years.  Are trees the property of the Parish Council?			
<b>Property &amp; Fixed Asset Register August 2013 – Note 3</b>			
Valuation for Jubilee Bridge amended to reflect insured value as instructed by BDO Stoy Hayward leading to £2,000 increase in value of fixed assets.			
<b>Property &amp; Fixed Asset Register May 2014 – Note 4</b>			
No assets added to the Property & Fixed Assets Register			
<b>Property &amp; Fixed Asset Register June 2015 Note 5</b>			
No assets added to the Property & Fixed Assets Register Clerk reordering property and fixed assets register to include descriptions and photographs			
<b>Property &amp; Fixed Asset Register May 2016 - Note 6</b>			
No assets added to the Property & Fixed Assets Register during FY 2015/2016			
<b>Property &amp; Fixed Asset Register May 2017 - Note 7</b>			
£70			

Window Panes installed in Cricketer's bus stop May 2016 Noticeboard installed in Cricketer's bus stop Sept 2016 Acer Drummondii bought and planted on the Glebe Feb 2017	£510.78 £110	£22 VAT
<b>Property &amp; Fixed Asset Register April 2018 - Note 8</b>  1 picnic table 2 dog waste bins and installation posts 4 village traffic calming gateways – 2 with signs and 2 without signs 2 village traffic calming gateways – with signs (DCC A350 Corridor Fund)	£232.04 £304 £3965	£46.41 VAT £50.67 VAT VAT unrecoverable
<b>Property &amp; Fixed Asset Register May 2019 – Note 9</b> Replacement scramble net, spare strops and fixings WW1 Commemorative bench  Memorial tree plaque (brass plate- wooden stake) Dog Fouling & No Dogs signage	£ 517.36 £ 1054.20  £ 51. £ 52.32	£ 86.23 £175.70  VAT unrecoverable £9.22
<b>Property &amp; Fixed Asset Register June 2020 – Note 10</b> Replacement tree for the Glebe (December 2019) Dorset Council Highways BSU for the production, assembly and installation of two road traffic gateways for Farrington at OS GR 841149 and OS GR 841154. (No 1 966mm w x 2.3m h) and (No.2 966mm w x 1.8m h) (Jan 2020)	£ 70.83  £ 2140.47	£ 14.17  VAT unrecoverable
<b>Property &amp; Fixed Asset Register April 2021 – Note 11</b> Replacement battery for village defibrillator (September 2020) Replacement pads for village defibrillator (March 2021)  1. This equipment was purchased by a village community group in 2016. 2. There is currently, no village organisation or support group ready to own and maintain this village equipment. 3. The Parish Council has provided financial support for the purchase of vital equipment replacement costs. 4. A decision about the ownership, fundraising to support and maintain this equipment is to be made by the community in May or June 2021. 5. This matter was discussed at the APM 7 May 2021. Council to further support the facility and calculate the annual precept for costs accordingly.	£ 235 £ 43	£ 47 £ 8.60
<b>Property &amp; Fixed Asset Register October 2021 – Note 12 and 13</b> Parish Council Play Area Refurbishment Project <b>Note 12</b> Removal of old Play Quest junior system & slide activity frame with a former replacement value of <b>£6,386.47</b> <b>Note 13</b> Replacement play area equipment installed by Active Garden Ltd October 2021  Bespoke triple tower climbing frame as per design Rubber grass mats (54) -22mm residential and commercial use, 4 pegs and cable ties – around the climbing frame Ground reinforcing mesh <b>Installation service for rubber mats and mesh</b> Rubber grass mats (16) -22mm residential and commercial use, 4 pegs and cable ties – under swing set Ground reinforcing mesh <b>Installation service for rubber mats and mesh</b> Replacement swing chains for 2 seats	Purchase Price  £ 9870.00 £ 1169.64 £ 245 <b>£ 500</b> £ 346.56 £ 75 £ 120 <b>£ 120</b> £ 80	VAT @ 20%  £ 1974 £ 233.99 £ 49 <b>£ 100</b> 69.31 £ 15 £ 24 <b>£ 24</b>

<p>Replacement bearings for existing swing hooks  <b>Installation service for chains and bearings</b>  Hanging bars with corresponding mats. These mats were not required as they were already on the surface. They have been discounted from the balance (£130).  Replacement post on log trail  Steps for speaking tubes  Replacement runner boards for seesaw horse to be completed</p> <p><b>Installation costs of equipment, fittings and materials</b></p>	<p>£ 50  £ 470  nil  nil  £ 150.00  <b>£ 12526.20</b>  <b>£670</b></p>	<p>£ 16  £ 10  £ 120  £ 30  <b>£ 2505.30</b>  <b>£134</b></p>
<p><b>Property &amp; Fixed Asset Register May 2022 – Note 14</b>  Parish Council Play Area Refurbishment Project</p> <p>Replacement play area swing with metal top pole and legs for 2 swing seats (swing seats not supplied) installed by Active Garden Ltd May 2022  Total equipment purchase cost including VAT</p> <p><b>Installation costs</b></p>	<p>£1091.00  <b>£480</b></p>	
<p><b>Property &amp; Fixed Asset Register – September 2022 – Note 15</b></p> <p>PC laptop acquisition – New clerk  ACER Aspire A3 14" laptop 256 GB SSD – acquired from Currys</p>	<p>£ 290.83</p>	<p>£ 58.17</p>
<p><b>Property &amp; Fixed Asset Register May 2023 - Note 16</b></p> <p>Parish Noticeboard replacement project – supplied by Greenbarnes Limited – goods delivery February 2023</p> <p>Replacement aluminium double bay A2 portrait noticeboard  Self-healing pin board  Pair Aluminium posts</p>	<p>£ 451.86  £ 93.26  £ 154.73</p>	<p>£ 90.37  £ 18.65  £ 30.94</p>
<p><b>Property &amp; Fixed Asset Register May 2024 - Note 17</b></p> <p>No assets added to the Property &amp; Fixed Assets Register during FY 2023/2024</p>		
<p><b>Property &amp; Fixed Asset Register May 2025 - Note 18</b></p> <p>1) New Display Boards  2) New trees for the Glebe to replace felled poplars  3) Replacement battery for Defibrillator  4) TOTAL additions (net)</p>	<p>£ 197.75  £ 204.17  £ 297.50  £ 699.42</p>	<p>£39.55  £40.83  £ 59.50</p>

Property & Fixed Asset Register May 2026 - Note 19	£ 52.49	£ 10.49
1) Flood Barrier		

**Chairman**  
*Signed on original*

**Date**  
*Revised 20 May 2026*

**Parish Clerk**  
*Signed on original*

**Date**  
*Revised 20 May 2026*

**Iwerne Courtney & Stepleton PC - Councillor Responsibilities 2025/2026**

NAME	Responsibility
Cllr John Gredley	Chairman, Flooding
Cllr Judith Hewitt	Vice Chairman, Play Areas
Cllr Helen Christmas	Website
Cllr Caroline Barrett	Highways, Glebe Trees
Cllr White	Environment
Cllr Archer	Housing
Cllr Hewitt	Planning

**Name of Smaller authority: IWERNE COURTNEY & STEPLETON PARISH  
COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION  
OF ANNUAL GOVERNANCE & ACCOUNTABILITY  
RETURN (EXEMPT AUTHORITY)**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026**

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p><b>1. Date of announcement 21<sup>st</sup> May 2026(a)</b></p> <p><b>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it 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 2026, these documents will be available on reasonable notice by application to:</b></p> <p>(b) David Green, Clerk &amp; RFO clerk@shroton-pc.gov.uk</p> <p>commencing on © 15<sup>th</sup> June 2026</p> <p>and ending on (d) 31<sup>st</sup> July 2026</p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"> <li>• The opportunity to question the appointed auditor about the accounting records; and</li> <li>• 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.</li> </ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</b></p> <p><b>BDO LLP</b> Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL ✉ councilaudits@bdo.co.uk</p> <p><b>5. This announcement is made by (e) David Green, Clerk &amp; RFO</b></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</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 1-14 July 2026 for 2025-26 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 <a href="#">Local authority accounts: A guide to your rights</a> 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 &amp; Accountability Return</i> .
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