



Buckland & Chipping Parish Council

Clerk: Caroline Scott, Lye End Farm, Sandon, Herts, SG9 0RS

Tel: 07542 758 948

e mail: clerk@bucklandandchipping.org.uk

www.bucklandandchipping.org.uk

MEETING No 337 of BUCKLAND & CHIPPING PARISH COUNCIL

Parish Council Meeting

Monday 2nd June 2025, 7.30pm in St Andrew's Church, Buckland

To: Cllrs Jeff Kenyon(Chair), Penny Baxter-Newman (Vice), Robert Arkle, Helen Dauris

You are summoned to attend Meeting No 337 to transact the business on this agenda.

Public and press are welcome to attend, although under Section 1(2) of the Public Bodies (Admissions to Meetings) Act 1960, they may be excluded for the discussion of confidential business. Please note that Public participation is not permitted, except during the time designated for public comments.

C Scott

Mrs C Scott,

Date: 26th May 2025

Clerk to Buckland and Chipping Parish Council

To assist in the speedy and efficient despatch of business, members requiring further information or clarification on items included on the agenda are requested to enquire prior to the meeting.

AGENDA

337.1 Apologies for absence

To receive and accept apologies for absence.

337.2 Declarations of Interest and dispensations

1. To receive declarations of interest from councillors on items on the agenda
2. To receive and consider members' written requests for dispensations for declarable interests; and
3. To grant any requests for dispensation as appropriate

337.3 Minutes

To confirm the minutes of Buckland and Chipping Annual Parish Council [Meeting 336, 12th May 2025](#) as an accurate record of proceedings

337.4 Finance

1. Annual Governance and Accountability Return (AGAR) 2024/25
Audit requirements for the year ending 2024/25
 1. To approve the [Annual Accounts 2024/25](#)
 2. To approve the [Certificate of Exemption 2024/25](#)
 3. To receive the [Annual Internal Auditor Report for the year 2024/25](#)
 4. To approve Section 1, [the Annual Governance Statement 2024/25](#)
 5. To approve Section 2, [Accounting Statements 2024/25](#)
 6. To agree the dates for the public rights period, 16th June – 25th July 2025
2. Website – consider moving to bucklandandchipping-pc.gov.uk at an additional cost of £30+vat/year via our present website provider myparishcouncil.co.uk
3. To [authorise payments made in accordance with the budget](#)

337.5 To note items for future agendas: and to receive any other items for future consideration

337.6 Date of next Parish Council Meeting: 7.30pm, Monday 14th July 2025, St Andrew's Church, Buckland



Buckland & Chipping Parish Council

Clerk: Caroline Scott, Lye End Farm, Sandon, Herts, SG9 0RS

Tel: 07542 758 948

e mail: clerk@bucklandandchipping.org.uk

www.bucklandandchipping.org.uk

MEETING No 336 of BUCKLAND & CHIPPING PARISH COUNCIL

Annual Parish Council Meeting

Monday 12th May 2025, 7.30pm in St Andrew's Church, Buckland

Present: Cllrs Robert Arkle (Chair), Penny Baxter-Newman (Vice), Jeff Kenyon

Attending: Caroline Scott (Clerk), DCllr V Burt, 1 parishioner

336.1 Election of Chairman

To elect a Chairman for the year 2025/26 and sign Declaration of Acceptance of Office

Resolved proposed Cllr P Baxter-Newman, seconded Cllr R Arkle, to appoint Cllr J Kenyon as Chairman for the year 2025/26. Unanimously agreed. Cllr J Kenyon signed the declaration of acceptance of office.

336.2 Co-option

To review applications for the vacancy of Buckland and Chipping Parish Councillor
None received

336.3 Election of Vice-Chairman

To elect a Vice-Chairman for the year 2025/26 and sign Declaration of Acceptance of Office

Resolved proposed Cllr J Kenyon, seconded Cllr R Arkle to appoint Cllr P Baxter-Newman as Vice-Chairman for the year 2025/26. Unanimously agreed. Cllr P Baxter-Newman signed the declaration of acceptance of office.

336.4 Apologies for absence

To receive and accept apologies for absence.

Cllr H Dauris, DCllr S Nicholls

336.5 Declarations of Interest and dispensations

1. To receive declarations of interest from councillors on items on the agenda
2. To receive and consider members' written requests for dispensations for declarable interests; and
3. To grant any requests for dispensation as appropriate

336.6 Minutes

To confirm the minutes of Buckland and Chipping Ordinary Parish Council [Meeting 335, 3rd March 2025](#) as an accurate record of proceedings

Resolved, proposed Cllr R Arkle, seconded Cllr P Baxter-Newman that these Minutes be agreed as a true and accurate record of the proceedings and be duly signed by the Chairman. Unanimously agreed.

336.7 Appointment of Representatives

To appoint representatives to serve on Committees, outside bodies and working Parties.

Staffing committee – maintain as committee of all councillors

336.8 Reports to the Council

To receive reports from representatives on outside bodies, local authorities and agencies

1. Crime Report Mar 2025
2. Crime Report April 2025
3. DCllr V Burt – swimming pool in Buntingford has raised £200,000 so far of the £450,000 needed, Herts CC is holding up process at the moment due to knowledge of rent for the building.
Buntingford West planning permission for 337 houses master plan is open for comment.
New County Councillor Terry Smith has been voted in.
Another SPF grant will be available in the coming year.

336.9 Public Comments: Limited to 15 minutes

Members of the public and councillors can raise matters of concern.

Parishioner voiced their concern for the development of the Buntingford West development site. The bridleway to the church was discussed and the access to the church, identified that the Parochial Church Council and Diocese are responsible

336.10 Finance

1. To note receipt of income
2. To receive summary report of receipts and payments against budget
3. To receive bank reconciliation & year end bank reconciliation
4. To approve insurance renewal by Zurich Municipal for 2025-26 4yr agreement up for review £556.52
Resolved, proposed Cllr J Kenyon, seconded Cllr P Baxter-Newman that the above be noted or approved. Unanimously agreed.
5. To consider moving to bucklandandchipping-pc.gov.uk website
Resolved, proposed Cllr J Kenyon, seconded Cllr R Arkle, to be researched by Clerk
6. To receive and approve the asset register
Resolved, proposed Cllr J Kenyon, seconded Cllr R Arkle
7. To note that the VAT return for 31st March 2025 has been submitted, **noted**
8. To authorise payments made in accordance with the budget
Resolved, Cllr J Kenyon, seconded Cllr P Baxter-Newman
9. Annual Governance and Accountability Return (AGAR) 2024/25
Audit requirements for the year ending 2024/25
 1. To approve the Annual Accounts 2024/25
 2. To approve the Certificate of Exemption 2024/25
 3. To receive the Annual Internal Auditor Report for the year 2024/25
 4. To approve Section 1, the Annual Governance Statement 2024/25
 5. To approve Section 2, Accounting Statements 2024/25
 6. To agree the dates for the public rights period, 3rd June – 14th July 2024

To return at AGAR meeting June

336.11 Planning

To receive a planning report on applications and decisions

1. 3-25-0613-HH - Hill View Buckland – No objection

DCllr V Burt left the meeting 20:04

336.12 Council Documents

To consider, review and agree council policies and documents

1. To review Code of Conduct
2. To review Complaints Procedure
3. To review Data Protection Policy
4. To review Disciplinary Policy
5. To review Financial Regulations
6. To review Freedom of Information Policy
7. To review Grievance Policy
8. To review Retention of Documents
9. To review Scheme of Delegation and Records Policy
10. To review Standing Orders
11. To review General Reserves Policy

Resolved, proposed Cllr J Kenyon, seconded Cllr R Arkle to approve the above policies and documents. Unanimously agreed

336.13 Reports from Working Parties and Committees, Parish Matters

1. June Newsletter:

1. to discuss content – Chairman’s annual report, great pictures
2. to agree an editor – Clerk & Cllr P Newman
3. to agree delivery date – 6th June 2025

336.14 2. Autumn celebrations – September Sunday 21th September 2025 Summer Fete, Bonfire Night Saturday 8th November 2025

3. Action Plan – to work on

336.16 To note items for future agendas: and to receive any other items for future consideration

AGAR, Request permission for storage for PC assets within the Church yard, pedestrian footpath along A10 at Chipping that isn’t cleared the full length

336.17 Date of next Parish Council Meeting: 7.30pm, Monday 2nd June followed by a meeting on 14th July 2025, St Andrew’s Church, Buckland

Meeting closed 20:28

Summary of Receipts and Payments

All Cost Centres and Codes

Administration

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
3	Clerk Expenses				200.00		200.00	200.00 (100%)
4	Office & Admin				440.00	560.33	-120.33	-120.33 (-27%)
5	Payroll Service				70.00	137.76	-67.76	-67.76 (-96%)
6	Audit Costs				150.00	187.25	-37.25	-37.25 (-24%)
7	Website hosting				150.00	165.99	-15.99	-15.99 (-10%)
8	Insurance				460.00	527.23	-67.23	-67.23 (-14%)
9	Hall Hire				120.00	129.50	-9.50	-9.50 (-7%)
10	Election Reserve							(N/A)
11	Training				364.00	124.00	240.00	240.00 (65%)
12	Newsletter				330.00	332.00	-2.00	-2.00 (-0%)
13	Bank Charges					53.40	-53.40	-53.40 (N/A)
14	Other				350.00		350.00	350.00 (100%)
SUB TOTAL					2,634.00	2,217.46	416.54	416.54 (15%)

Earmarked Reserves

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
36	Election costs				600.00		600.00	600.00 (100%)
SUB TOTAL					600.00		600.00	600.00 (100%)

Events

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
27	Summer Event		10.00	10.00	900.00	557.60	342.40	352.40 (39%)
28	Winter Event				500.00	349.92	150.08	150.08 (30%)
33	Spring National Clebrations				500.00	641.98	-141.98	-141.98 (-28%)
SUB TOTAL			10.00	10.00	1,900.00	1,549.50	350.50	360.50 (18%)

General

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
23	Poppy Wreath				20.00		20.00	20.00 (100%)
24	Kiosks & Electric				110.00		110.00	110.00 (100%)
25	AED				100.08		100.08	100.08 (100%)
26	Misc & Reserve							(N/A)
32	Bank Charges					18.00	-18.00	-18.00 (N/A)
34	CAB Donation				50.00	50.00		(0%)
39	Donation				50.00	115.60	-65.60	-65.60 (-131%)
41	PC Assets					9,109.68	-9,109.68	-9,109.68 (N/A)
SUB TOTAL					330.08	9,293.28	-8,963.20	-8,963.20 (-2715%)

Summary of Receipts and Payments

All Cost Centres and Codes

Income		Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
31	Precept	10,450.00	10,450.00					(0%)
35	Event Income	250.00	573.25	323.25				323.25 (129%)
37	VAT reclaim		384.42	384.42				384.42 (N/A)
38	Donation Received							(N/A)
40	Grant received		10,477.58	10,477.58				10,477.58 (N/A)
SUB TOTAL		10,700.00	21,885.25	11,185.25				11,185.25 (104%)

Litter Picking		Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
29	Buckland Litter Pick				1,140.00	1,140.00		(0%)
30	Chipping Litter Pick				1,140.00	1,140.00		(0%)
SUB TOTAL					2,280.00	2,280.00		(0%)

Maintenance		Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
19	Grass Cutting				2,280.00	2,090.00	190.00	190.00 (8%)
20	Dog Litter Bins				650.00	640.34	9.66	9.66 (1%)
21	Trees & Reserve				200.00		200.00	200.00 (100%)
22	Bus Shelter				600.00	300.00	300.00	300.00 (50%)
42	Property Repairs					103.31	-103.31	-103.31 (N/A)
SUB TOTAL					3,730.00	3,133.65	596.35	596.35 (15%)

Salary		Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Salary				3,206.95	2,091.70	1,115.25	1,115.25 (34%)
2	PAYE					21.80	-21.80	-21.80 (N/A)
SUB TOTAL					3,206.95	2,113.50	1,093.45	1,093.45 (34%)

Subscriptions		Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
15	HAPTC				147.00	146.84	0.16	0.16 (0%)
16	ICO				40.00	35.00	5.00	5.00 (12%)
17	SLCC					72.00	-72.00	-72.00 (N/A)
18	CPRE							(N/A)

Summary of Receipts and Payments

All Cost Centres and Codes

SUB TOTAL	187.00	253.84	-66.84		-66.84 (-35%)
------------------	---------------	---------------	---------------	--	----------------------

Summary

NET TOTAL	10,700.00	21,895.25	11,195.25	14,868.03	20,841.23	-5,973.20	5,222.05 (20%)
V.A.T.					2,316.55		
GROSS TOTAL		21,895.25			23,157.78		

Annual Governance and Accountability Return 2024/25 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England where the higher of gross income **or** gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income **or** gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email **or** by post (not both) **no later than 30 June 2025**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
 - c) **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
 - d) **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
 - e) **Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority. **NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement **before** approving Section 2 Accounting Statements and both **must** be approved and published on the authority website/webpage **before 1 July 2025**.

Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2024/25**, page 4
- **Section 1 – Annual Governance Statement 2024/25**, page 5
- **Section 2 – Accounting Statements 2024/25**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2024/25 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2024/25, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2025. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2025**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?		
	Have the dates set for the period for the exercise of public rights been published?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', is an explanation available for publication?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2025 been reconciled to Box 8?		
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)		

* *Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Certificate of Exemption – AGAR 2024/25 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 2025, 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 2025 and a completed Certificate of Exemption is submitted no later than **30 June 2025** notifying the external auditor.

ENTER NAME OF AUTHORITY

certifies that during the financial year 2024/25, 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 2024/25:

ENTER AMOUNT £00,000

Total annual gross expenditure for the authority 2024/25:

ENTER 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 2021
- In relation to the preceding financial year (2023/24), 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 2025.

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

Signed by the Responsible Financial Officer

Date

SIGNATURE REQUIRED

DD/MM/YYYY

I confirm that this Certificate of Exemption was approved by this authority on this date:

DD/MM/YYYY

Signed by Chair

Date

SIGNATURE REQUIRED

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

ENTER AUTHORITY OWNED GENERIC EMAIL ADDRESS

Telephone number

TELEPHONE NUMBER

*Published web address

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 2025. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2024/25

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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.			
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. Petty cash payments were properly supported by receipts, all petty 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 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>			
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 <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> .			
N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			

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

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

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

*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:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 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.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>

*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:

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

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

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

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
			<i>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.</i>
1. Balances brought forward			<i>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.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>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.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>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.</i>
9. Total fixed assets plus long term investments and assets			<i>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.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

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

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

Annual Internal Audit Report 2024/25

BUCKLAND & CHIPPING PARISH COUNCIL

<https://www.bucklandandchipping.org.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.	✓		
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. Petty cash payments were properly supported by receipts, all petty 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 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>	✓		
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 <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> .	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

14/04/2025 12/05/2025

Name of person who carried out the internal audit

PETER EVANS

Signature of person who carried out the internal audit



Date

12/5/25

*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).

Buckland & Chipping Internal Audit Report

(To be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	Buckland & Chipping Parish Council		
Name of Internal Auditor:	Peter Evans	Date of report:	6 May 2025
Year ending:	31 March 2025	Date audit carried out:	Initial visit 28/4/25

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

To the Chairman of the Council:

I met Caroline Scott on-line to discuss the council business and to carry out the internal audit on 28th April 2025. Caroline is very well organised and has supplied me everything I need during the audit. She is a credit to the council.

I firstly examined the publicly available information displayed on the council's website including council policies, standing orders, procedures, minutes, agendas financial and other records.

I also reviewed whether my previous report had been discussed and actioned as well as any comments from the external auditor.

I have completed the 2024/25 Annual Internal Audit Report and have completed as yes boxes A, B, C, D, E, G, H, I, J, K, L, M & N.

I have stated as 'not covered' box F as the council do not operate a petty cash account and 'O' as the council does not have any charities.

There are no boxes where I have stated 'No' -- well done..

My comments are below.

A. Appropriate accounting records have been kept throughout the Year.	YES/NO
--	---------------

I note that the council accounts use the Scribe accounting package.

B. The authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.	YES/NO
--	---------------

I checked entries made in April, September, December 2024 and March 2025 and these seemed to be in order. It is noted that the Council follows the procedures stated in the Financial Regulations adopted by the council in July.

C. The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES/NO
---	---------------

There is a very comprehensive risk assessment document on file that the council adopted in May 2024.

D. The Precept or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored; and reserves are appropriate.	YES/NO
--	---------------

The budget process for 2025/26 commenced in Autumn 2024. The budget was agreed in December 2025, and the precept finalised in January 2025. However, the audit regulations state that the council, once it had decided the budget, should consider whether reserves could be used to reduce the precept demand. There is no evidence that this was considered.

The budget v expenditure/income progress has been considered over the year.

Action: Buckland & Chipping Council are to ensure that once the budget is set, that the use of reserves is considered and minuted before the precept is set.

E. Expected income was fully received based on correct prices, properly recorded, and promptly banked; and VAT appropriately accounted for.	YES/NO (Precept income)
--	-----------------------------------

F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.	YES/NO/NA
--	------------------

<p>G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.</p>	<p>YES/NO/NA</p>
--	-------------------------

The NALC 2024 pay award was finally agreed in November 2024. However, the increase has not been minuted under part 2 (confidential matters). This was reported last year.

Action: Council to minute that they acknowledge the 2024 NALC pay award and ensure that the 2025 award is agreed as stated above.

<p>H. Asset and investment registers were complete and accurate and properly maintained.</p>	<p>YES/NO</p>
---	----------------------

<p>I. Periodic bank reconciliations were carried out throughout the year.</p>	<p>YES/NO</p>
--	----------------------

The bank reconciliations are on each agenda for the council and are printed off of Scribe and signed by the Clerk and Chairman.

<p>J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.</p>	<p>YES/NO</p>
---	----------------------

<p>K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.</p>	<p>YES/NO /NA</p>
---	--------------------------

<p>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</p>	<p>YES/NO.</p>
---	-----------------------

It is noted that the papers are available on the Council website embedded into the agenda. However, the Model Publication Scheme needs updating to the version 3 as published by the ICO.

Action: Council to adopt the Model Publication Scheme version 3 as published by the ICO.

M. The authority has, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit regulations.	YES/NO
---	---------------

The public rights were considered at the meeting of the council in June 2024. The dates were agreed but the notice should be dated the day after the meeting.

Action: Council to include the date of the notice of public rights is at least the date after the date of the meeting at which this matter is considered.

N. The authority complied with the publication requirements for the prior year AGAR.	YES/NO
---	---------------

The Council correctly considered the Section 1 of the AGAR then 2, then internal auditors report and public rights correctly in 2023/24. These are also correctly recorded on the website.

O. Trust funds (including charitable) - the Council has met its responsibilities as a trustee.	YES/NO/NA
---	------------------

Yours sincerely,



Peter Evans
Internal Auditor to the Council
e-mail pe140814@gmail.com

The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2024	Year ending 31 March 2025
1. Balances brought forward	18,593	15,887
2. Annual precept	9,500	10,450
3. Total other receipts	1,739	11,445
4. Staff costs	3,001	2,114
5. Loan interest/capital repayments	0	0
6. Total other payments	10,935	21,044
7. Balances carried forward	15,887	14,624
8. Total cash and investments	15,887	14,624
9. Total fixed assets and long-term assets	29,167	39,208
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2022)*. It is a guide to the accounting practices to be followed by local councils, and it sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from:

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

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

- 1) The statement of accounts prepared by the authority (i.e. the Annual Governance & Accountability Return (AGAR) Form 2), the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for an exempt authority must, on behalf of that authority, publish **(which must include publication on the authority's website)**:
 - a) the Accounting Statements (i.e. Section 2 of the AGAR Form 2), accompanied by:
 - i) a declaration, signed by that officer to the effect that the statement of accounts will not be audited on account of that authority's self-certified status as exempt, unless either a request for an opportunity to question the auditor about the authority's accounting records under section 26(2) or an objection under section 27(1) of the Act, results in the involvement of the local auditor;
 - ii) the Annual Governance Statement (i.e. Section 1 of the AGAR Form 2); and
 - iii) the Certificate of Exemption (i.e. Page 3 of the AGAR Form 2); and
 - b) a statement that sets out—
 - i) the period for the exercise of public rights;
 - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
 - iii) the name and address of the local auditor;
 - iv) the provisions contained in section 25 (inspection of statements of accounts etc), section 26 (inspection of documents etc) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document; and publish **(including publication on the smaller authority's website)** the following documents, the day before the public rights period commences:

- a) the approved Sections 1 and 2 of Form 2 of the AGAR; and
- b) the completed Notice of Public Rights and Publication of Annual Governance & Accountability Return (Exempt Authority). Please note that we have pre-completed it with the following suggested dates: Tuesday 3 June – Monday 14 July 2025. (The latest possible dates that comply with the statutory requirements are Tuesday 1 July – Monday 11 August 2025); and
- c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Where the authority has answered 'No' to any assertions on Section 1, as stated on the face of Section 1 of the AGAR, a sufficiently detailed explanation of the reasons must be published with the AGAR on the authority's website.

Smaller authority name: **Buckland and Chipping Parish Council**

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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

NOTICE	NOTES
<p>1. Date of announcement _____(a)</p> <p>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 2025, these documents will be available on reasonable notice by application to:</p> <p>(b) Caroline Scott, Clerk. 07542758948, clerk@bucklandandchipping.org.uk commencing on (c) __Tuesday 16 June 2025 _____</p> <p>and ending on (d) __Monday 25 July 2025 _____</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is 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:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) Caroline Scott, Clerk/RFO</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

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

The basic position

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

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

The right to inspect the accounting records

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

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 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*.

Buckland and Chipping Parish Council
PAYMENTS (AWAITING AUTHORISATION) LIST

25 May 2025 (2025-2026)

Vouche	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
13	Buckland Litter Pick	16/05/2025	337.4.3	Unity Bank		Litter Picking	Naomi Longcroft	Z	190.00		190.00
											190.00
12	Chipping Litter Pick	16/05/2025	337.4.3	Unity Bank		Litter Picking	Dale Holt	Z	190.00		190.00
											190.00
14	Spring National Clelbrations	16/05/2025	337.4.3	Unity Bank	VE Day	Event Expenses	Jeff Kenyon	Z	133.25		133.25
											133.25
17	Audit Costs	02/07/2025	337.4.3	Unity Bank	2526/147	Audit	HAPTC	Z	251.88		251.88
											251.88
15	Dog Litter Bins	02/07/2025	337.4.3	Unity Bank	INV0428295	Dog bin	East Hertfordshire Council	S	659.55	131.91	791.46
											791.46
16	AED unit	02/07/2025	337.4.3	Unity Bank	46359	Expenses	Defib Store	S	205.00	41.00	246.00
16	AED unit	02/07/2025	337.4.3	Unity Bank	46359	Expenses	Defib Store	S	56.00	11.20	67.20
16	AED unit	02/07/2025	337.4.3	Unity Bank	46359	Expenses	Defib Store	S	10.00	2.00	12.00
											325.20
Total									1,695.68	186.11	1,881.79

Prepared by: _____
Name and Role

Date: _____

Approved by: _____
Name and Role

Date: _____

Approved by: _____
Name and Role

Date: _____



Hertfordshire Association of Parish and Town Councils

Kimpton Memorial Hall, Hall Lane, Kimpton. SG4 8RD
T: 07956 590094 email: sue@haptc.org.uk www.haptc.org.uk

Buckland & Chipping Parish Council

Invoice No: 2526/147
Date: 21.05.25

INVOICE

For: • Internal Audit 2024-2025 Band 2	£251.88
Total Due	£251.88

PREFERRED payment method: BACS:

- Sort code 60-83-01
- Account 20361897
- Name for confirmation of payee: **Hertfordshire Asso**
- Reference: **invoice number**

Please only pay by cheque when strictly necessary.

- *Ensure the **invoice number** is on the back*
- *Payable to: Hertfordshire Association of Parish and Town Councils*
- ***Please contact sue@haptc.org.uk for current postal address***

Defib Store Ltd
Unit 1 Tideswell Business Park
Whitecross Road
Tideswell
Derbyshire
SK17 8NY
Tel : 01298 872186
Email : sales@defibstore.co.uk
VAT Reg No: 211502667



PROFORMA

Page 1

Buckland & Chipping Parish Council
Lye End Farm
Mill End
Buntingford
SG9 0RS

Proforma No	46359
Proforma Date	04/04/2025
Order No	TEL
Account Ref	BUCKL006

This is not a V.A.T Invoice

**TO AVOID DESPATCH DELAY PLEASE QUOTE
PROFORMA REFERENCE ON BACS TRANSFER**

Qty Ordered	Product Code	Description	Unit Price	Net Amount
1.00	63032	iPAD SP1 replacement battery	205.000	205.00
1.00	63124	Smart pads for iPAD SP1 Defibrillator	56.000	56.00

Caroline Scott 07538 431694
clerk@bucklandandchipping.org.uk

Total Net Amount	£	261.00
Carriage	£	10.00
Total VAT Amount	£	54.20
Order Total	£	325.20

Defibstore Ltd
Account Number : 51163896
Sort Code : 60-01-33
**Customers are responsible for all bank charges
associated with payment.**

East Herts District Council
Wallfields
Pegs Lane
Hertford
SG13 8EQ
Vat Reg: 214 430 802



INVOICE NO - INV0428295

Customer No: EH/60013215 Grounds Maintenance
Document Date: 21-MAY-2025

Buckland & Chipping Parish Cou
Barnside
Hare Street
Buntingford
Herts
SG9 0AD

Address invoice refers to, if different

PAYMENT OF THIS INVOICE IS NOW DUE

Information on how to pay and our payment terms are attached

Contact About Service

Contact about Invoice

Grounds Maintenance 01279655261

Business.Ops@eastherts.gov.uk

What the Charge is for

Emptying of 4 dog bins on 65 occasions
between 1st April 2025 - 31st March 2026

Quantity	Net Amount	VAT Rate	VAT Amount	Total(GBP)
1.00	659.55	20.00	131.91	791.46

TOTAL 791.46

EXPENSES FOR VE DAY

P.C.
TESCO

Royston Extra
Any questions please visit
www.tesco.com/store-locator
VAT Number: GB 220 4302 31

- 5 Tesco Seeded Large Burger Buns 4 Pack £4.75
£0.95 each
- 5 Tesco Brioche Burger Buns 4 Pack £4.95
£0.99 each
- 7 Tesco White Finger Rolls 6 Pack £6.30
£0.90 each
- 1 Tesco Tie Top Bin Bags 50l X 20 Pack £2.35
- 1 Wine Route Chile Merlot 2.25l £15.50
- 1 Wine Route Trebbiano Pinot Grigio 2.25l £15.50
- 2 Tesco Napkins White 33cm 2ply 50 Pack £3.00
£1.50 each
- 2 Tesco Sparkling Lemonade 2 Litre Bottle £1.20
£0.60 each
- 4 Tesco British Semi Skimmed Milk 1.13l, 2 Pints £4.80
£1.20 each
- 1 Pg Tips Original Tea Bags 80 Pack 232g £3.00
Cc £2.00
- 1 Nescafe Original Instant Coffee 100g £3.90

Subtotal: £65.25
Savings: -£1.00
Promotions: -£1.00

TOTAL: £64.25
Card £64.25

Clubcard points earned: 64
Clubcard points balance: 229

Visa Credit
AID: A0000000031010
Number: *****0917
Pan sequence no: 1
Authorisation code: 055911
Merchant: ****4805



08/05/2025 11:18 Store: 3108 Checkout: 020

J. King
8/5/2025

P.C.

DOELS BUTCHERS
BUNTINGFORD
THANK YOU

TERMINAL ID *****6072
MERCHANT ID *****99205

VISA CREDIT
**** * 0917
PAN SEQ NO: 01
AID: A0000000031010

SALE AMOUNT £69.00
TOTAL £69.00



Contactless

*** CARDHOLDER COPY ***
PLEASE RETAIN FOR YOUR RECORDS
C/HOLDER NOT VERIFIED

AUTH: 095141

VISABASE12~D485128529971000KT8H~

RECEIPT: 004960

DATE: 08/05/2025 TIME: 15:43:21

Thank You

J. King