



Chipperfield Parish Council,  
The Village Hall  
The Common, Chipperfield  
Herts.  
WD4 9BS  
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## **CHIPPERFIELD PARISH COUNCIL MEETING**

To: Councillors: Paul Foxall Chair, Eamonn Flynn Deputy Chair, Geoff Bryant, Wendy Bathurst, Carly-Anne Heaphy, Luke Hinton, Kevan Cassidy and Malcolm Paton.

Notice is hereby given that the meeting of the Council to which you are summoned to transact the business set out below will be held at **The Blackwells the Common WD4 9BS on Tuesday 23<sup>rd</sup> June 2026 at 7.45 pm**

Mrs Usha Kilich Parish Clerk  
18<sup>th</sup> June 2026

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### **AGENDA**

#### **14/26 APOLOGIES FOR ABSENCE**

To receive apologies for absence

#### **15/26 DECLARATIONS OF INTEREST**

To declare an interest linked to any item on the agenda.

#### **16/26 PUBLIC PARTICIPATION 15 minutes time allowed.**

#### **17/26 MINUTES**

- a. To approve the minutes of the meeting of 12<sup>th</sup> May 2026 and Allotment Meeting 9<sup>th</sup> June 2026
- b. To discuss any matters arising from previous meetings

#### **18/26 REPORT FROM BOROUGH/COUNTY COUNCILLORS**

- a. To receive a report from Borough/County Councillors
- b. Impact on Chipperfield of latest Government Planning Policy

#### **19/26 CHAIRMANS REPORT & CORRESPONDANCE RECEIVED**

**For any items you cannot “click” please email the Clerk for information.**

- a. Update on filming in Chipperfield
- b. Cannisters found on the Common which have been removed
- c. Update on connectivity in the parish
- d. Feasibility and cost of using planning consultants for complex applications
- e. Dacorum Environmental Forum Minutes from 14<sup>th</sup> May 2026
- f. Local Government Reorganisation Presentation (Council only)

**20/26 CLERKS REPORT (verbal)**

- a. To update and discuss the current action report
- b. Latest news from Dacorum Borough Council

**21/26 FINANCE AND GENERAL PURPOSES**

- a. Cllr Foxall proposes to approve the YTD Summary for May 2026
- b. Cllr Foxall to approve the Receipts and Payment Summary for May 2026
- c. Cllr Foxall proposes to approve the Bank Reconciliation as of May 2026
- d. Cllr Foxall proposes to approve the cost for treating hornet's nest on the allotment, for single treatment of £40
- e. Cllr Foxall proposes to use the second Unity Trust bank account for the sole purpose of Allotment Deposit account.
- f. Cllr Foxall proposes to amend Section 2 Box 11 as a "Yes" instead of "No". This is a new requirement following implementation of Assertion 10. The box was incorrectly completed. Both the Chair and the Clerk to initial the changes.

**22/26 REPORT FROM WORKING GROUPS AND COMMITTEES**

**1. OPEN SPACES**

**2. YOUTH AND EDUCATION**

**3. POLICE REPORT**

**4. HIGHWAYS**

**5. PLANNING**

**6. ALLOTMENT –**

Update from Allotment AGM Meeting 9<sup>th</sup> June 2026

- a. it was suggested that CPC review all allotment related policies and amend where appropriate
- b. Feedback proposed to CTC and CCFC re boundaries and allotments
- d. Update on Tennis Court proposal
- f. Freedom of Information Requests
- e. Latest forecast indicates a full allotment rental increase in 26/27 to £78 p.a..

**23/26 Exclusion of Press and Public;** To **RESOLVE** that under Section 1 of the Public Bodies (admission to meetings) Act 1960 the public and press be excluded for the remainder of the meeting, because it is likely that publicity would prejudice the public interest by reason of the confidential business to be transacted or for other special reasons stated in the resolution, arising from the nature of the business proceedings.

**24/26 Future Agenda Items**

- a. To approve allotment related policies.

**25/26 DATE OF NEXT MEETING**

**The next meeting will be held on the 15 September 2026 following the planning meeting @ 7.45 at The Blackwells The Common WD4 9BS.**



## **CHIPPERFIELD PARISH COUNCIL**

**Minutes** of the meeting of the Chipperfield Parish Council held on 12<sup>th</sup> May 2026 at 7.45 at the Blackwell The Common Chipperfield WD4 9BS. The meeting started at 19.48

*Councillors Present: P Foxall (Chair), G Bryant, W Bathurst, M Paton, CA Heaphy, and K Cassidy.*

*In attendance: Mrs U Kilich (Proper Officer) and County Councillor Richard Roberts.*

### **01/26 ELECTION OF CHAIR**

To elect a Chair for the ensuing Council year

In the absence of the Deputy Chair Cllr Flynn, Cllr Paton opened the meeting as the Proper Officer's nominated councillor.

Cllr Paton nominated Cllr Foxall as Chair for the year 2026/27, this motion was seconded by Cllr Heaphy-Jones. Unanimously agreed.

### **02/26 DECLARATION OF ACCEPTANCE OF OFFICE OF CHAIR**

The Chair to sign the Declaration of Acceptance of Office of Chair

Cllr Foxall signed the declaration of acceptance of office as did the Clerk.

### **03/26 ELECTION OF VICE CHAIR**

To elect a Vice Chair

Cllr Foxall nominated Cllr M Paton as Vice Chair, seconded by Cllr Bathurst. It was unanimously agreed to appoint Cllr Paton as Vice Chair for the year 2026/27.

### **04/26 DECLARATION OF ACCEPTANCE OF OFFICE OF VICE CHAIR**

The Vice Chair to sign the Declaration of Acceptance of Office of Vice Chair

Cllr Paton signed the declaration of acceptance of office as did the Clerk.

### **05/26 APOLOGIES FOR ABSENCE**

To receive apologies for absence

Resolved, proposed by Cllr Cassidy, seconded by Cllr Paton to accept the apologies for absence from Cllr Hinton and Cllr Flynn. Unanimously agreed. Apologies for absence also received from Borough Councillor P Walker and Borough Councillor S Riddick.

### **06/25 DECLARATIONS OF INTEREST**

To declare an interest linked to any item on the agenda.

There were no declarations of interest to record.

### **07/26 PUBLIC PARTICIPATION 15 minutes time allowed.**

There were no members of public attending the meeting.

### **08/26 MINUTES**

To approve the minutes of the meeting of 21 April 2026.

Resolved, proposed by Cllr Cassidy seconded by Cllr Bathurst to approve the Minutes from 21 April 2026 as a true and accurate representation from the meeting. Unanimously agreed.

## 09/26 REPORT FROM BOROUGH/COUNTY COUNCILLORS

To receive a report from Borough/County Councillors

Cllr R Roberts apologised for missing the Annual Parish Meeting on 5<sup>th</sup> May 2026. Cllr Roberts provided the following update on Local Government Reorganisation.

- Local Government Reorganisation decision will be made towards the end of June or early July 2026.
- The devolution minister has resigned
- Angela Rayner first set out the clearest version of “mayor-led councils” (i.e. replacing or consolidating two-tier local government into mayoral strategic authorities with stronger powers over councils).
- The 2024 devolution white paper set out a clear direction for both local government reorganisation (LGR) and devolution.
- The costs are predicted to be between £100m to £150m taking some councils into deficit
- Since the Greens took control of Ware Town Council, the changes have been more about local priorities and style of governance than big structural service changes

## 10/26 Cllr Foxall proposes the following for COMMITTEE’S & WORKING PARTY MEMBERS

Resolved, proposed by Cllr Cassidy, seconded by Cllr Bryant to approve the Committees and Working Party members at listed below. Unanimously agreed.

It was suggested that Cllr Hinton and Flynn in their absence agree to their involvement on various committees.

Members	Kevan Cassidy	Eamonn Flynn	Malcolm Paton	Geoff Bryant	Wendy Bathurst	Carly-Anne Heaphy	Luke Hinton	Paul Foxall
<b>Committees</b>								
<b>Planning</b>	x	X	x	Chair			x	x
<b>Human Resources</b>		X			x			x
<b>Allotment</b>		X	Chair				x	x
<b>Working Parties</b>								
<b>Open Space</b>		x	x		Chair			x
<b>Highways</b>	x	X						x
<b>Youth &amp; Education</b>						x	x	
<b>Police Report</b>								x
<b>Finance &amp; General Purpose</b>	x	X	x				x	Chair
<b>Social Media</b>						x	x	
<b>Represent</b>								
<b>Village Hall</b>				x				
<b>Chip News</b>				x				
<b>Chip Care</b>	x							

## 11/26 Finance and General Purposes

- a. Cllr Foxall proposes to approve the Year-to-Date Summary April 2026  
Resolved, proposed by Cllr Cassidy, seconded by Cllr Bathurst to approve the YTD Summary for April 2026. Unanimously approved.
- b. Cllr Foxall proposes to approve the Bank Reconciliation and Receipts and Payments Summary for April 2026  
Resolved, proposed by Cllr Cassidy, seconded by Cllr Bathurst to approve the Bank Reconciliation and Receipts and Payments Summary for April 2026. Unanimously agreed.
- c. Cllr Foxall proposes to approve the CIL expenditure schedule for 2025/26  
Resolved, proposed by Cllr Cassidy, seconded by Cllr Bathurst to approve the CIL expenditure schedule for 2025/26. Unanimously agreed.
- d. **PRECEPT:** Notification of parish funding was confirmed as received on 17 April 2026 The total being £83,130.37

Precept Demand	£70,650.00
Concurrent Services	£ 8,393.00
<u>Wardens Grant</u>	<u>£ 4,087.37</u>
Total for 2026/27	£83,130.37

## 12/26 Chair's Report

- Cllr Foxall to advise member of FOI received for allotments
- Cllr Foxall informed members that another email has been received regarding the additional Tennis Court.
- An update on SANG and Apostles Pond – work on Welcome Area will commence once the path has been resurfaced. Pond and glade work completed for the season.
- Scottish Power electricity charges will increase from 1 April 2026.

## 13/26 General Power of Competence

To agree by resolution that the Parish Council is entitled to use the above power as set out in the Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012

The Parish Council is entitled as it has a. A two thirds electoral mandate; A qualified Clerk CiLCA and Level 6 Community Governance.

Resolved, Chipperfield Parish Council confirms that it meets the eligibility criteria to exercise the General Power of Competence as set out in the Localism Act 2011 and the Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012.

The Council confirms that:

- at least two thirds of its members have been elected; and
- the Clerk to the Council holds the Certificate in Local Council Administration (CiLCA), and Level 6 of Community Governance including the sector-specific training required for the General Power of Competence.

Accordingly, Chipperfield Parish Council adopts the General Power of Competence with immediate effect.

## 14/26 To approve the following Policies and Procedures.

There are no changes to any of the Policies listed below from 2025.

Resolved, proposed by Cllr Cassidy, seconded by Cllr Bryant to approve the Policies and Procedures for 2026. Unanimously agreed.

- i. Allotment Cultivation, Disputes, Rules and Regulations
- ii. Asset Management
- iii. Budget Virement
- iv. Code of Conduct
- v. Communications
- vi. Complaints Procedure
- vii. Dignity at Work
- viii. Equality & Diversity
- ix. Financial Regulations
- x. Freedom of Information
- xi. GDPR
- xii. General Reserves Policy
- xiii. Grants and Donations
- xiv. Grievance
- xv. Habitual or Vexatious Complaints Policy
- xvi. Investment Policy
- xvii. IT Policy
- xviii. Press & Media
- xix. Publication Scheme
- xx. Recruitment
- xxi. Risk Assessment
- xxii. Standing Order
- xxiii. Terms of Reference
- xxiv. Working Party Standing Orders

**12/26 1. Open Space Nothing to report**

**2. Youth and Education** - Nothing to report

**3. Police Report** - PCSO is coming to Tea's Café

**4. Highways** – The Speed Indicator Devices will be installed between July and October.

**5. Planning** – Subject of planning appeal at the Three Rivers Bucks Hill. Appeal hearing starts on 13<sup>th</sup> May 2026. A Planning Consultant has been appointed.

**6. Allotments** – Cllr Foxall, for the benefit of Cllr Richard Roberts, provided an update on recent developments concerning the allotment site. He advised that a planning application is currently pending which seeks permission to convert three and a half allotment plots for the development of a third tennis court.

It was noted that this proposal arises in response to a sustained lack of demand for allotment provision within the parish. In addition, it was highlighted that a significant proportion of current allotment holders reside outside Chipperfield. Cllr Foxall further advised that the allotment facility has operated at a deficit over several years.

Should planning permission be granted, the next stage of the process would involve the submission of an application to the Secretary of State.

**13/26 The next Council Meeting will be held on the 16<sup>th</sup> of June 2025 at 7.45 pm at the Blackwells The Common Chipperfield WD4 9BS.**

**The meeting concluded at 8.35pm.**



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## CHIPPERFIELD PARISH COUNCIL

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### ALLOTMENT MINUTES

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**The Minutes of the Allotment Annual General Meeting.  
The meeting was held on the 9<sup>th</sup> June 2026 at 7.00 pm in The Small Hall, The  
Common, Chipperfield WD4 9BS**

Councillors present: Cllr Foxall, Cllr Paton (Chair), Cllr Flynn and Cllr Hinton  
Also present: Mrs U Kilich Parish Clerk to the Council and 14 members of the public.

**1. Welcome & Fire announcement**

The Chair, Cllr Paton welcomed attendees to the Allotment AGM and outlined emergency exits and safety procedures.

**2. Apologies for absence**

Apologies for absence received from 2 allotment holders who were unable to attend.

**3. Minutes**

- a. To approve the Allotment Minutes meeting held on 7<sup>th</sup> January 2026  
Cllr Paton informed members that the Allotment Minutes from 7<sup>th</sup> January 2026 were approved at the Extraordinary Council Meeting on 10<sup>th</sup> March 2026.
- b. To discuss matters arising from the Minutes  
Grant Application through Blackwell Trust  
Members discussed a grant funding opportunity available through the Blackwell Trust.
  - Information regarding the grant application process has recently been obtained.
  - The application window is reportedly short (approximately two weeks)
  - It was noted that eligibility criteria would need to be checked before any application could be submitted.
  - Discussion took place regarding whether the allotments, as a non-charitable body, would qualify.

Action: Parish Council to investigate eligibility and circulate application information.

#### Potential Allotment Association

Discussion took place regarding the possible formation of an Allotment Association. Potential benefits identified included:

- Applying for grants directly
- Holding funds independently of the Parish Council
- Organising social events
- Managing communal fund for allotment-related activities
- Organising maintenance by allotment holders to save costs

Members acknowledged that further information would be required regarding governance, responsibilities, banking arrangements, and member interest.

Action: Parish Council to investigate possible structure and report back.

c. To discuss any outstanding items from the meeting

Cllr Paton informed members that the allotments currently look very good. The maintenance arrangements are now undertaken by the warden following the cessation of Sunnyside's involvement. Positive feedback was received regarding the work undertaken by the warden, and it was noted that maintenance costs have also reduced.

Four plots were identified during inspection as being below the required standard. Two plots had mitigating circumstances and no further action was required. One plot had since been brought up to an acceptable standard. One plot (24b) remains subject to enforcement action due to lack of cultivation as well as other matters. The Council confirmed that action regarding Plot 24b is ongoing.

#### **4. Chairman's report**

a. Tennis Club update

Cllr Paton informed members that the planning application is currently with Dacorum Borough Council.

The discussion included:

- Public consultation responses included both objections (33) and expressions of support (42).
- Clarification has been provided to planning officer regarding allotment occupancy and plot status.
- Discussion took place regarding whether parts of the site may historically have been common land. No definitive evidence has yet been located. The freehold land was passed to Chipperfield PC from Kings Langley PC in 1960.
- No planning decision has yet been made. It was noted that any Secretary of State consent required in relation to allotment land, or

Common land, would be considered only after a planning decision had been made.

- CPC received a Freedom of Information request regarding the Tennis Club proposal. The Clerk informed members that for transparency the information will be included on CPC's website.
- The second Tennis Court planning application was approved in 1995, without the approval of from the Secretary of State. The Secretary of State was approached retrospectively.
- The two plots that are currently occupied by the Tennis Club require some attention. It was decided that the Clerk will write to the Tennis Club requesting them to manage the plots.

b. Hornets' Nest discovered by plots 8ab

Cllr Paton informed the members that an allotment holder reported that there was hornet's nest identified near Plot 8ab. Quotations have been obtained for removal. Alternative local contractors are being explored to reduce costs.

Action: Arrange removal using the most cost-effective suitable contractor.

**5. To update members on the inspections of the allotments**

It was reported that overall the allotments are looking the best they have been for some time. The Chair also reported:

- There are no vacant plots currently available.
- Two individuals are currently on the waiting list
- Members discussed advertising vacant plots more proactively when they become available.

Suggestions included:

- Notices on the allotment gates
- Notices on the allotment noticeboards
- Continued use of the Parish Council website.

Resolution: Vacancies will be publicised on the gates as well as through noticeboards and existing communication channels when appropriate.

**6. Allotment accounts for 2025/26 (unaudited)**

The annual allotment accounts were presented.

It was reported that the allotments account for 2025/26 showed a deficit of £1260. Major contributing factors included:

- Clearance of neglected plots
- Increased water charges
- Infrastructure and maintenance expenses

Members discussed expenditure relating to the clearance of neglected plots and removal of waste. The Chair explained that costs included:

- Significant waste removal
- Membrane installation
- General clearance works

It was confirmed that allotment deposits had been used where appropriate to offset costs. It was highlighted that the unusually high water use was also due to a leak which has now been identified and repaired. The Clerk reported that a credit note has recently been received from the water supplier and this will be investigated further.

Action: Confirm water supplier credit and update accounts if applicable.

Concerns were raised regarding hosepipe usage. Members noted:

- Existing rules restrict hosepipe use.
- Hosepipes should generally be used to fill containers rather than for prolonged direct watering.
- Excessive hosepipe use can affect water availability for other plot holders
- Request to share the Tennis Club Tenancy Agreement

Action: Reminder to be issued to all allotment holders regarding hosepipe rules and expected etiquette.

Members raised concerns regarding inconsistencies between various allotment documents and rules.

Topics included:

- Fences
- Pathway responsibilities
- Paving slabs
- Cultivation requirements

The Council confirmed that:

- The tenancy agreement itself has remained unchanged.
- The allotment rules would be reviewed to ensure consistency and clarity.

Action: Review allotment rules and circulate updated documents for consultation before implementation.

Discussion took place regarding hedge maintenance responsibilities and costs. Members reported that;

- Gaps are developing in boundary hedges
- Footballs are entering allotment plots through openings
- Concerns exist regarding access through damaged sections.
- The gate is hard to lock because of current arrangements

- The tennis club hedge needs cutting (following the nesting season)

Action: Inspect affected areas (done) and raise concerns with relevant football club representatives.

## **7. Financial Forecast for 2026/27**

The Council presented a preliminary forecast for the coming year.

Key points:

- Overall expenditure is expected to reduce by approximately £400 compared with previous year.
- Forecast expenditure remains approximately £4,200-£4,300.
- A request to minute that the year-end deficit relating to the allotments be shown as an indirect grant or subsidy provided by the Council

Based on current assumptions, a plot fee of approximately £78 per plot would be required to achieve a break-even position.

The Chair thanked attendees for their participation and closed the meeting at 20.33

## **Q&A**

### **Open Forum**

There were no further comments.

## Detailed Receipts &amp; Payments by Budget Heading 31/05/2026

## Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Administration</u>							
1076 Precept	70,650	70,650	0			100.0%	
1080 Bank Interest	0	900	900			0.0%	
Administration :- Receipts	<b>70,650</b>	<b>71,550</b>	<b>900</b>			<b>98.7%</b>	<b>0</b>
4000 Clerks Wages	3,657	22,973	19,316		19,316	15.9%	
4001 Pension Contribution Clerk	820	5,000	4,180		4,180	16.4%	
4030 Payroll Services	170	450	281		281	37.7%	
4031 HMRC payment	2,045	10,200	8,155		8,155	20.0%	
4055 Telephone and Internet	59	900	841		841	6.5%	
4060 Printing and Stationery	160	300	140		140	53.3%	
4065 Postage	0	60	60		60	0.0%	
4070 Room Hire	453	600	148		148	75.4%	
4075 Insurance General	1,281	1,300	19		19	98.5%	
4080 Legal & Professional Fees	0	500	500		500	0.0%	
4081 registration for ICO	0	60	60		60	0.0%	
4085 Training	0	500	500		500	0.0%	
4090 Subscriptions	916	1,500	584		584	61.1%	
4095 Website	0	500	500		500	0.0%	
4100 Publications/Communication	0	100	100		100	0.0%	
4105 Audit Fees	525	1,000	475		475	52.5%	
4115 Chairmans Allowance	0	300	300		300	0.0%	
4120 Bank Charges	14	100	86		86	14.0%	
4125 Annual General Meeting	0	150	150		150	0.0%	
4130 Wreaths	0	150	150		150	0.0%	
4135 Refreshments	0	100	100		100	0.0%	
4140 New Office Expenditure	0	500	500		500	0.0%	
4141 Office Rent	600	600	0		0	100.0%	
4145 IT Support	550	800	250		250	68.8%	
4206 electricity office	615	700	85		85	87.9%	
Administration :- Indirect Payments	<b>11,864</b>	<b>49,343</b>	<b>37,479</b>	<b>0</b>	<b>37,479</b>	<b>24.0%</b>	<b>0</b>
<b>Net Receipts over Payments</b>	<b>58,786</b>	<b>22,207</b>	<b>(36,579)</b>				
<u>180 CIL</u>							
4191 CIL Projects	2,950	0	(2,950)		(2,950)	0.0%	2,950
CIL :- Indirect Payments	<b>2,950</b>	<b>0</b>	<b>(2,950)</b>	<b>0</b>	<b>(2,950)</b>		<b>2,950</b>
<b>Net Payments</b>	<b>(2,950)</b>	<b>0</b>	<b>2,950</b>				
6000 plus Transfer From EMR	2,950	0	(2,950)				
<b>Movement to/(from) Gen Reserve</b>	<b>0</b>	<b>0</b>	<b>0</b>				

## Detailed Receipts &amp; Payments by Budget Heading 31/05/2026

## Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>200 Open Spaces</u>							
1003 Tennis club Rent	0	600	600			0.0%	
Open Spaces :- Receipts	<b>0</b>	<b>600</b>	<b>600</b>				<b>0</b>
4085 Training	0	200	200		200	0.0%	
4090 Subscriptions	0	250	250		250	0.0%	
4136 Allotment AGM	0	100	100		100	0.0%	
4200 Clock Repairs	0	1,000	1,000		1,000	0.0%	
4205 Clock Electricity	12	200	188		188	6.2%	
4210 Clock Service	0	500	500		500	0.0%	
4215 Village Maintenance	84	2,000	1,916		1,916	4.2%	
4216 New Street Furniture	0	1,000	1,000		1,000	0.0%	
4220 Finger Post Repairs	0	200	200		200	0.0%	
4225 Equipment Repairs /Maint.	0	250	250		250	0.0%	
4226 Safety Equipment	0	150	150		150	0.0%	
4230 Storage Rental/Electricity	42	150	108		108	28.3%	
4240 Plants	0	150	150		150	0.0%	
Open Spaces :- Indirect Payments	<b>139</b>	<b>6,150</b>	<b>6,011</b>	<b>0</b>	<b>6,011</b>	<b>2.3%</b>	<b>0</b>
<b>Net Receipts over Payments</b>	<b>(139)</b>	<b>(5,550)</b>	<b>(5,411)</b>				
<u>220 Concurrent Costs</u>							
1100 Concurrent Services Inc	8,393	8,393	0			100.0%	
1150 Wardens Grant Recieved	4,087	4,000	(87)			102.2%	
Concurrent Costs :- Receipts	<b>12,480</b>	<b>12,393</b>	<b>(87)</b>			<b>100.7%</b>	<b>0</b>
4003 Pension cont for Warden	383	2,637	2,254		2,254	14.5%	
4025 Warden Wages	1,621	12,469	10,848		10,848	13.0%	
4235 Hedge Trimming	0	600	600		600	0.0%	
4300 Wardens Expenses	0	50	50		50	0.0%	
4305 Vehicle Fuel	161	900	739		739	17.9%	
4310 Vehicle Insurance	0	450	450		450	0.0%	
4315 Vehicle Road Tax	0	350	350		350	0.0%	
4320 Vehicle Service / Maint.	0	1,000	1,000		1,000	0.0%	
4330 Garage Rent	134	900	766		766	14.9%	
Concurrent Costs :- Indirect Payments	<b>2,299</b>	<b>19,356</b>	<b>17,057</b>	<b>0</b>	<b>17,057</b>	<b>11.9%</b>	<b>0</b>
<b>Net Receipts over Payments</b>	<b>10,181</b>	<b>(6,963)</b>	<b>(17,144)</b>				
<u>250 Allotments</u>							
1000 Allotment Rents	30	2,800	2,770			1.1%	
Allotments :- Receipts	<b>30</b>	<b>2,800</b>	<b>2,770</b>			<b>1.1%</b>	<b>0</b>

## Detailed Receipts &amp; Payments by Budget Heading 31/05/2026

## Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4090 Subscriptions	0	85	85		85	0.0%	
4138 Allotment hedges/trees	0	500	500		500	0.0%	
4145 IT Support	0	300	300		300	0.0%	
4350 Allotment Maintenance	0	1,500	1,500		1,500	0.0%	
4355 Running Costs	0	400	400		400	0.0%	
4360 Water Rates	0	744	744		744	0.0%	
<b>Allotments :- Indirect Payments</b>	<b>0</b>	<b>3,529</b>	<b>3,529</b>	<b>0</b>	<b>3,529</b>	<b>0.0%</b>	<b>0</b>
<b>Net Receipts over Payments</b>	<b>30</b>	<b>(729)</b>	<b>(759)</b>				
<u>300 Grants</u>							
4400 Section 137	5,000	8,965	3,965		3,965	55.8%	
<b>Grants :- Indirect Payments</b>	<b>5,000</b>	<b>8,965</b>	<b>3,965</b>	<b>0</b>	<b>3,965</b>	<b>55.8%</b>	<b>0</b>
<b>Net Payments</b>	<b>(5,000)</b>	<b>(8,965)</b>	<b>(3,965)</b>				
<u>999 VAT Data</u>							
115 VAT on Receipts	321	0	(321)			0.0%	
<b>VAT Data :- Receipts</b>	<b>321</b>	<b>0</b>	<b>(321)</b>				<b>0</b>
515 VAT on Payments	693	0	(693)		(693)	0.0%	
<b>VAT Data :- Indirect Payments</b>	<b>693</b>	<b>0</b>	<b>(693)</b>	<b>0</b>	<b>(693)</b>		<b>0</b>
<b>Net Receipts over Payments</b>	<b>(372)</b>	<b>0</b>	<b>372</b>				
<b>Grand Totals:- Receipts</b>	<b>83,481</b>	<b>87,343</b>	<b>3,862</b>			<b>95.6%</b>	
<b>Payments</b>	<b>22,944</b>	<b>87,343</b>	<b>64,399</b>	<b>0</b>	<b>64,399</b>	<b>26.3%</b>	
<b>Net Receipts over Payments</b>	<b>60,537</b>	<b>0</b>	<b>(60,537)</b>				
plus Transfer From EMR	2,950	0	(2,950)				
<b>Movement to/(from) Gen Reserve</b>	<b>63,487</b>	<b>0</b>	<b>(63,487)</b>				

## Chipperfield Parish Council Current Year

### Bank Reconciliation up to 31/05/2026

Date	Cheque/Ref	Amnt Paid	Stat Amnt	Payee Name or Description
01/05/2026	DD	80.32	80.32	Dacorum BC
01/05/2026	DD	42.3	42.3	Zen Internet
08/05/2026	DD	13.69	13.69	Scottish Power
08/05/2026	BACS	74.48	74.48	Shantock Nurseries Ltd
08/05/2026	BACS	160	160	Chip News
08/05/2026	BACS	15.94	15.94	W Jarman & Sons
08/05/2026	BACS	1000	1000	Hertfordshire County Council
11/05/2026	DD	9.96	9.96	The Right Fuel Card
11/05/2026	BACS	2340	2340	Schneiders
11/05/2026	BACS	1500	1500	Village Hall
11/05/2026	BACS	350	350	Corinthians Football Club
11/05/2026	BACS	500	500	Clarendon Cricket Club
11/05/2026	BACS	150	150	Horticultural Soc
11/05/2026	BACS	1000	1000	St Pauls Church
11/05/2026	BACS	1215.25	1215.25	Chipperfield Village Hall
15/05/2026	BACS	38.4	38.4	Community Action Dacorum
15/05/2026	BACS	3731.25	3731.25	Community Action Dacorum
15/05/2026	BACS	757.4	757.4	Pension Contributions
18/05/2026	BACS	1500	1500	ST Pauls PTA group
18/05/2026	BACS	17.14	17.14	Scottish Power
18/05/2026	BACS	397.5	397.5	Blackwells
21/05/2026	BACS	1280.59	1280.59	Gallaghers Insurance
22/05/2026	BACS	30	30	The Small Hall
26/05/2026	DD	96.01	96.01	The Right Fuel Card
31/05/2026	BACS	7	7	Unity Trust Bank
		<b>16307.23</b>	<b>16307.23</b>	

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## Chipperfield Parish Council Current Year

### Bank - Cash and Investment Reconciliation as at 31 May 2026

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#### Confirmed Bank & Investment Balances

##### Bank Statement Balances

01/04/2026	Current Account Training	0.00
31/05/2026	Scottish Widows Account	119,550.96
31/05/2026	Unity Trust Bank Account	106,100.16

**225,651.12**

##### Receipts not on Bank Statement

**0.00**

##### **Closing Balance**

**225,651.12**

##### All Cash & Bank Accounts

1	Current Bank A/c	0.00
2	Scottish Widows	119,550.96
3	Unity Trust Bank Account	106,100.16
	Other Cash & Bank Balances	0.00
	<b>Total Cash &amp; Bank Balances</b>	<b>225,651.12</b>

# Annual Governance and Accountability Return 2025/26 Form 3

To be completed by **Local Councils, Internal Drainage Boards and other Smaller Authorities\***:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 must complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
  - The Annual Internal Audit Report must be completed by the authority's internal auditor.
  - Sections 1 and 2 must be completed and approved by the authority.
  - Section 3 is completed by the external auditor and will be returned to the authority.
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 2026.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, must return to the external auditor by email or post (not both) no later than 30 June 2026. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2026
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2025/26

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability Return Section 1, Section 2 and Section 3 – External Auditor Report and Certificate will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2026 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- Section 1 - Annual Governance Statement 2025/26 approved and signed, page 4
- Section 2 - Accounting Statements 2025/26 approved and signed, page 5

Not later than 30 September 2026 authorities must publish:

- Notice of conclusion of audit
- Section 3 - External Auditor Report and Certificate
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

\*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 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *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 and the subsequent work by the external auditor.
- 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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- 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 which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **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.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements (Section 2, page 5). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on page 5. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 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 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights, been provided for the external auditor?	✓	
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', has an explanation been published?	✓	
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 2026 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

\* *Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices.* can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2025/26

## CHIPPERFIELD PARISH COUNCIL

<https://www.chipperfieldparishcouncil.gov.uk/> LE 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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")	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

10/04/2026 DD/MM/YYYY DD/MM/YYYY

Sally King for Auditing Solutions Ltd  
ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

 SIGNATURE REQUIRED

Date

10/04/2026

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:

### CHIPPERFIELD 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
			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
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.

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

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

21/04/2026

and recorded as minute reference:

115/25 h 05

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

Chair

Clerk

REQUIRED

REQUIRED

<https://www.chipperfieldparishcouncil.gov.uk/>

WEBSITE/WEBPAGE ADDRESS

**Section 2 – Accounting Statements 2025/26 for**

**CHIPPERFIELD PARISH COUNCIL**

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	125,055	135,180	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	62,623	67,400	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	25,267	46,466	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	51,115	51,061	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	26,650	32,871	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	135,180	165,114	Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	135,180	165,114	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	80,745	88,191	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?	✓ JW	✗	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 21/04/2026

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

21/04/2026

as recorded in minute reference:  
115/25-26

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

### Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of **CHIPPERFIELD PARISH COUNCIL**

#### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a limited assurance review is set out by the National Audit Office (NAO). A limited assurance review is not a full statutory audit, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it does not provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

#### 2 External auditor’s limited assurance opinion 2025/26

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

#### 3 External auditor certificate 2025/26

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

\*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

**Email received from an allotment holder as below.**

Just looking at the allotment accounts which I am sure you will be explaining in fine detail at the allotment meeting next week.

I would like to understand in advance of the meeting on the 9th June the following:

1) Staff costs. These have increased by £1696 in the latest unaudited accounts. Please explain why and what these costs relate to including a breakdown of the tasks performed and how they relate to the allotments.

In previous years, the Council contracted with Sunnyside Rural Trust to undertake maintenance of the allotments. The total cost of this service was **£2,593** in **2023/24** and **£2,949** in **2024/25**.

For the current financial year, the maintenance of the allotments has been carried out by the Village Warden as Chipperfield Parish Council terminated the contract with Sunnyside Rural Trust. Based on the 2024/25 expenditure, this represents a saving of **£264**. However, this figure does not provide a complete reflection of the overall value achieved, as inflationary pressures and increases in the cost of living would likely have resulted in higher contract costs had the previous arrangement continued.

The charges applied relate solely to the maintenance work undertaken by the Village Warden in managing the allotment site.

2) Please provide a breakdown of the allotment infrastructure costs of £553. The Council incurred costs totalling **£853.00** for the clearance and securing of the two allotments, which had been left in an unsatisfactory condition. These costs comprised:

- **£450.00** for the clearance of the allotments;
- **£373.00** for the supply and installation of heavy-duty membrane covering; and pegs for allotments
- **£30.00** for 6 tap keys

The difference of **£300.00** arose because the Council applied the **£300.00 deposit** against the total costs incurred, thereby reducing the outstanding expenditure.

3) How much do you charge for a half plot as your rent receipts are not divisible by either £60 or £30.

The charge for a full plot is £60 and for a half plot is £30. Plot fees are not apportioned on a pro-rata basis, as allotment holders joining later in the year are required to pay the full annual charge. Therefore, the standard plot fees apply regardless of the date of allocation.

\$) When do you expect the auditors to complete their work and be able to present an audited set of accounts to the allotment holders.

The internal audit was completed in April. The external audit is currently being conducted by PKF Littlejohn, and therefore we are unable to confirm when the audit process will be finalised. However, the Annual Governance and Accountability Return (AGAR) must be published by 30 September each year, following approval by the external auditor.

## Freedom of Information Request (Dated 19 April 2026) and CPC Responses

This is a request for Information made under the Freedom of Information Act 2000. Please provide the following information:

In respect of the Allotments in Chipperfield during the period starting on 17 April 2024 and ending on 17 April 2026:

1. How many plots have been vacated? – 14
2. How quickly were they re-let? Between 0 and 17 months, (average of 5 months), although some plots were uncultivated for significantly longer periods and eventually subject to notices to quit before becoming formally vacant.
3. How long the plots which are the subject of the proposal by the tennis club have been vacant? – Not all allotments which are the subject of the proposal are vacant. Plot 11ab is currently occupied. Plot 24b is currently occupied but not being cultivated or managed, it has also been brought to our attention that the plot in question is being sub-let against CPC's policy. Plot 12ab was occupied from March 2024 to July 2025. The tenant was served notice to quit due to the plot not being cultivated or managed and has been vacant since then. Plot 23ab was occupied from July 2024 to 20 May 2025. The tenant was served notice to quit due to not cultivating or managing the plot. The tenant stopped working on the allotment from October 2024.
4. How many prospective tenants have been offered or invited to view plots on the Allotments? – Not recorded but estimated to be in the range of 5-10 during this period.
5. How many prospective tenants have been offered or invited to view the plots which are the subject of the tennis club's proposal? including the dates on which they were offered or invited to view them. It is normal practice to show all available plots, this being the case up to February 2026 after which the tennis club offered to pay rent for the 2 vacant plots affected while progressing its application.
6. Did the tennis club make the proposal to the Parish Council or did the Parish Council make it to the tennis club? and when was this? – The Tennis club first contacted the Parish Council in July 2025. The Council **do not** hold Full Council meetings in July and August. The interest was recorded at the next Council meeting in September 2025, where decision was made to explore the opportunity as there was no waiting list and vacant allotments, which were in a terrible state, were causing complaints from other allotment holders and eventually clean-up costs. All Full Council meetings are open to members of public to attend. Minutes and agendas are published on CPC's website.
7. Are any councillors also members of the tennis club or connected to anyone who is? - Councillors membership or affiliation with external clubs is not generally relevant and, therefore, not recorded. If your question is hinting at a conflict of interest then you

should be aware that all Councillors are required to declare any personal interest in any subject discussed at Council and, if there is one, they will not take part in, or vote on, that topic.

8. Which plots are the subject of the tennis club's proposal? – 12ab, 11ab, 23ab, 24b and 24a, (which is the Parish Council shed).

9. Does the Parish Council operate a waiting list for plots on the Allotments? – Yes.

10. How many people are on the waiting list? – There was no-one on the waiting list during this period.

11. If the answer to question 10 is none, when was the last time there was someone on it? – June 2023.

12. When did the Parish Council take the decision to support the tennis club's proposal? – 16-Sep-2025 to initially explore the proposal. It then took the Tennis Club some time to develop its proposal. The Council called an Allotment meeting on 7<sup>th</sup> January 2026 to discuss the proposal. The final decision to support the application was made at the Planning meeting on 21 April 2026 (Open to the public).

13. When were the tenants of the Allotments consulted about the tennis club's proposal? – The Council called an Allotment Meeting on 07-Jan-2026 to discuss the proposal. An informal meeting also took place on 11<sup>th</sup> Dec 2025 with an allotment holder following which the Tennis Club revised its proposal based on the feedback received ahead of the meeting on 07-Jan-2026. Allotment holders also joined and contributed to the Planning meeting held on 21 April 2026.

14. Please supply copies of the reports considered by the Council in reaching its decision on the tennis club's proposal. – All Council meeting minutes are already available online. The planning application is also available online (Reference Number 26/00828/FUL).

**ALLOTMENT INCOME AND EXPENDITURE**

	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/26	2026/27
Cost per plot	41.00	41.00	41.00	46.00	46.00	46.00	52.00	60.00	78.00
Number Plots	46.5	46.5	46.5	46.5	46.5	46.5	46.5	46.5	46.5
<b>MONEY RECEIVED</b>									
Rent Receipts	1,822.60	1,974.00	1,984.00	2,326.00	2,764.00	2,294.00	2,882.00	2,746.00	3,627.00
Tennis Court	500.00	500.00	500.00	500.00	600.00	600.00	600.00	600.00	600.00
<b>Total Received</b>	<b>2,322.60</b>	<b>2,474.00</b>	<b>2,484.00</b>	<b>2,826.00</b>	<b>3,364.00</b>	<b>2,894.00</b>	<b>3,482.00</b>	<b>3,346.00</b>	<b>4,227.00</b>
<b>ASSOCIATED ADMIN COSTS</b>									
Staff Costs	1,411.80	1,411.80	2,087.28	688.00	688.00	1,012	989	2,685	2,800
Rangers Costs (not applicabe)	335.40	335.40	-	-	-	-	-	0	0
Sunnyside Rural trust				640	1595	1580	1960	0	0
Deposits Refunds	102.24	50		100	50	100	0		0
Allotment AGM Refreshment	45.10	0.00		0	0	0	0	0	0
IT software	119.00	119.00		124	126	164	230	214	250
Allotment Association Subscription	66.00	66.00	66.00	66.00	66.00	66.00	66.00	84.00	84.00
Small Hall Charge for AGM	15.00			15	15	15	15	30	50
<b>Total Admin Costs</b>	<b>2,094.54</b>	<b>1,982.20</b>	<b>2,153.28</b>	<b>1,618.00</b>	<b>2,540.00</b>	<b>2,937.00</b>	<b>3,260.00</b>	<b>3,013.00</b>	<b>3,184.00</b>
<b>RUNNING COSTS</b>									
Allotment Infrastrucure	60.74	121	60.74	14.75	0	0	0	553	200
Water Rates	371.87	201	388	646	0	276	202	626	500
Allotment Grass/Hedges	295.00	225.00		0	1384	0	345	414	250
Mower	116.60	116.60	128.00	128.00	128.00	0.00	0.00	0.00	100.00
<b>Total Running Costs</b>	<b>844.21</b>	<b>663.6</b>	<b>576.74</b>	<b>788.75</b>	<b>1512</b>	<b>276</b>	<b>547</b>	<b>1593</b>	<b>1050</b>
<b>Total Costs</b>	<b>2,938.75</b>	<b>2,645.80</b>	<b>2,730.02</b>	<b>2,406.75</b>	<b>4,052.00</b>	<b>3,213.00</b>	<b>3,807.00</b>	<b>4,606.00</b>	<b>4,234.00</b>
<b>Surplus/Deficit</b>	<b>-616.15</b>	<b>-171.80</b>	<b>-246.02</b>	<b>419.25</b>	<b>-688.00</b>	<b>-319.00</b>	<b>-325.00</b>	<b>-1,260.00</b>	<b>-7.00</b>