

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

1. Date of announcement: 1st July 2026
2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. However, for the year ended 31 March 2025, this authority is exempt from a limited assurance review. The authority has certified itself as exempt at its meeting held on 8th July and has submitted the relevant Certificate of Exemption to the external auditor.
3. The Annual Governance and Accountability Return has been published with this notice. As the authority has certified itself as exempt, it will not be reviewed by the appointed auditor.
4. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested.
5. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:
 - Name: Ann McMath
 - Position: Responsible Financial Officer
 - Address: Chilton Foliat Parish Council, Chilton Foliat Village Hall, Chilton Foliat, HUNGERFORD RG17 0TG
 - Email: parish.council@chiltonfoliat.com
 - commencing on: 1st July 2026
 - and ending on: 31st July 2026
6. Local Government Electors and their representatives also have:
 - The opportunity to question the Responsible Financial Officer about the accounting records; and
 - The right to make an objection which concerns a matter in respect of which a public interest report could be made.

Written notice of an intention to make an objection must be given to the authority and must include the grounds on which the objection is being made.

7. This announcement is made by:

Ann McMath

Position: Responsible Financial Officer

Date: 1st July 2026

Annual Internal Audit Report 2025/26

Chilton Foliat Parish Council

ENTER NAME OF AUTHORITY

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During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2024/25 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 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).</i>	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Name of person who carried out the internal audit

05/11/2025 09/01/2026 05/03/2026

JAMES GOLDSMITH INTERNAL AUDITOR

Signature of person who carried out the internal audit

Date

05/05/2026

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

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

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Chilton Foliat Parish Council

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We 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.	✓		<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
			✓
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓		<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>
			<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</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:

12/05/2026

and recorded as minute reference:

13e

MINUTE REFERENCE

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

Chair

Clerk

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

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

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Section 2 – Accounting Statements 2025/26 for

Chilton Foliat Parish Council

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	143747	148248	<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	7917	8049	<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	12904	8109	<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	3726	3118	<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	0	0	<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	12594	20230	<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	148248	141058	<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	144810	141058	<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	33231	33231	<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	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	
11. Do the figures in the accounting statements above exclude any Trust transactions?			<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

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.



Date

05/05/2025

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

12/05/2026

as recorded in minute reference:

13e

MINUTE REFERENCE

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



Chilton Foliat Parish Council

Annual Accounts 2025-2026

Income		Notes
Precept	£ 8,049.00	
Vat Refund	£ 1,664.67	
Cil Funding	£ -	
S106 Funding	£ -	
Charity Income	£ 785.24	
Bank Interest	£ 703.82	
Investment Income	£ 4,892.96	
Refunds	£ 62.00	
Total Income	£ 16,157.69	

Expenditure		Notes
Clerk's Salary	£ 2,378.95	
Clerk's Tax	£ 738.80	
Clerk's Expenses	£ 110.18	
Payroll Costs	£ 71.60	
Councillor's Expenses	£ 393.27	
Insurance	£ 513.65	
Audit	£ -	
Election Costs	£ 2,228.44	
Subscriptions	£ 311.62	
Grants	£ 1,755.00	
Website	£ 772.90	
Other Donations	£ 130.00	
VH Generator Costs	£ 2,610.10	
Bank Charges	£ 84.55	
CIL Expenditure	£ 3,498.01	
Playground Inspection	£ 160.00	
Grass Cutting	£ 2,514.82	
Trees	£ 650.00	
Other S106 Expenditure	£ 1,972.55	
Vat (Refundable)	£ 2,453.80	
Total Expenditure	£ 23,348.24	

Balance Brought Forward on 1 April 2025	£ 148,248.24
Income	£ 16,157.69
Expenditure	£ 23,348.24
Balance Carried Forward At 31 March 2026	£ 141,057.69

Explanation of variances – pro forma

Name of smaller authority: Chilton Foliat Parish Council
County area (local councils and par Wiltshire

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

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

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21: variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	143,747	148,248				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	7,917	8,049	132	1.67%	NO		
3 Total Other Receipts	12,904	8,109	-4,795	37.16%	YES		No CIL Payments made to Parish Council in 2024/25
4 Staff Costs	3,726	3,118	-608	16.32%	YES		Timing of salary payments meant that only 3 out of 4 quarterly payments captured this year
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	12,594	20,230	7,636	60.64%	YES		Payout for installation of Generator (previously funded by Grant SSE), Election Costs
7 Balances Carried Forward	148,248	141,058				VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
					YES		
8 Total Cash and Short Term Investments	144,810	141,058				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and As	33,231	33,231	0	0.00%	NO		Playground in Popham Close handed over to Parish Council as part of development
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

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

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
Earmarked reserves:			
CIL	18,623.50		
s106 - Provided by developer to fund the maintenance of recent developments - Popham Close & Field View	100,125.30		
Charity Account	5,222.87		
		123971.67	
General reserve	17086.02	17086.02	
Total reserves (must agree to Box 7)			141057.69