

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

CHEVENING 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.	✓		<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 made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

*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:

01/06/2026

and recorded as minute reference:

261 (b)

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

Chair

Clerk

www.cheveningparishcouncil.gov.uk

Section 2 – Accounting Statements 2025/26 for

CHEVENING PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	186,173	190,962	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	70,000	75,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	43,385	68,959	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	23,426	26,565	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	5,100	5,100	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	80,070	98,414	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	190,962	204,842	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	190,962	204,842	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	660,573	662,573	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	43,981	40,803	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval.



Date

01/06/2026

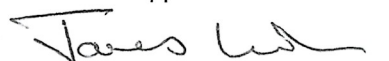
I confirm that these Accounting Statements were approved by this authority on this date:

01/06/2026

as recorded in minute reference:

261 (c)

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



Chevening P C

Bank - Cash and Investment Reconciliation as at 31 March 2026

Confirmed Bank & Investment Balances

Bank Statement Balances

31/03/2026	Santander	19,552.04
31/03/2026	Co-op Current Account	4,518.52
31/03/2026	Nat West Account	6,725.27
31/03/2026	Unity Trust Savings Account	22,239.01
31/03/2026	Nat West Deposit Account	70,000.00
31/03/2025	Nationwide Deposit A/C	55,658.42
31/03/2026	Pavilion Account	5,681.84
31/03/2026	Unity Trust Current Account	1,360.66
31/03/2026	Unity Trust CIL Account	19,106.42

204,842.18

Receipts not on Bank Statement

0.00

Closing Balance

204,842.18

All Cash & Bank Accounts

1	Santander Current Account	19,552.04
2	Co-op Current A/c	4,518.52
5	Nat West Account	6,725.27
7	Unity Trust Savings Account	22,239.01
8	Nat West Deposit A/c	70,000.00
9	Nationwide Deposit Account	55,658.42
10	Unity Trust Pavilion Account	5,681.84
11	Unity Trust Bank	1,360.66
12	Unity Trust Cil Account	19,106.42
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	204,842.18

Statement of Variances - Year ended 31 March 2026

Instructions for completing this template:

1. Enter figures for the AGAR in the cells highlighted in light blue. This will automatically calculate a difference and a percentage change between years.
2. If the variance is within 15%, no explanation is required (except fixed assets). However, if it is outside this threshold, the percentage difference will highlight in yellow and an explanation is required.
3. Explanations should be entered in the 'Item' column within each section, quantified as appropriate. This will automatically calculate the remaining difference and the percentage unexplained. There is additional space in the 'Additional comments/explanations' column, where a more detail explanation can be provided for the movement between years.
4. Once a sufficient explanation has been given to bring the percentage within 15% between years, the percentage difference cell will highlight as 'green' in the 'explained' line.

Please note that for fixed assets, regardless of the percentage change in the figures, an explanation is required for the movement.

Item	2024-25	2025-26	Difference	%	Additional comments / explanations
Box 2: Precept or Rates and levies	70,000.00	75,000.00	5,000.00	7.1%	
			0.00		
Box 2: Precept or Rates and levies (explained)				7.1%	No further explanation needed
Box 3: Total other receipts	43,385.00	68,959.00	25,574.00	58.9%	
CFC Football Hut Rents	554.00	0.00	-554.00		
CI Receipts from Severnorks District Council	1,203.00	20,947.00	28,654.00		
Box 3: Total other receipts (explained)			-2,516.00	-4.8%	No further explanation needed
Box 4: Staff costs	23,425.00	26,665.00	3,139.00	13.4%	
			0.00		
Box 4: Staff costs (explained)			3,139.00	13.4%	No further explanation needed
Box 5: Loan interest/capital repayments	5,100.00	5,100.00	0.00	0.0%	
			0.00		
Box 5: Loan interest/capital repayments (explained)			0.00	0.0%	No further explanation needed
Box 6: Other payments	80,070.00	98,414.00	18,344.00	22.9%	
Playground repairs	103.00	1,892.00	1,789.00		
Pavilion Cleaning	780.00	2,381.00	1,592.00		
Beautification	30.00	2,133.00	2,103.00		
Open Spaces Maintenance	1,479.00	3,245.00	1,766.00		
			0.00		
Box 6: Other payments (explained)			11,084.00	13.9%	No further explanation needed
Box 9: Fixed assets plus long-term investments	660,575.00	662,575.00	2,000.00	0.3%	
Purchase of a defibrillator			2,000.00		
			0.00		
Box 9: Fixed assets plus long-term investments (explained)			0.00	0.0%	No further explanation needed
Box 10: Total borrowings	43,981.00	40,803.00	-3,178.00	-7.2%	
			0.00		
Box 10: Total borrowings (explained)			-3,178.00	-7.2%	No further explanation needed

Chevening Parish Council 2025-26

Please complete the coloured boxes with figures per the AGAR and figures for earmarked reserves. The 'Explanation Required?' box will indicate whether an explanation is required to explain reserves exceeding the tolerable threshold set by Forvis Mazars (1.15 x the higher of precept and total payments). If explanations are required, please document these in the rows below (*insert more rows where required*). Once a sufficient amount of explanations has been provided, this will be shown with a 'Yes' in the 'Explanation sufficient?' line.

Box 2	Precept	<input type="text" value="80,000"/>	x 1.15 =	92,000
Box 4	Staff costs	<input type="text" value="26,565"/>		
Box 5	Loan interest / capital repayments	<input type="text" value="5,100"/>		
Box 6	Other payments	<input type="text" value="98,414"/>		
		130,079	x 1.15 =	113,176
	Max level of reserves			<input type="text" value="113,176"/>
Box 7	Balances carried forward			<input type="text" value="204,842"/>
	Explanation required?			<input type="text" value="Yes"/>
	<u>Explanation(s) for earmarked reserves:</u> NB: NOT 'general' funds/reserves			
	Burial Ground			8,310
	Quinquennial			15,000
	Burial ground specific bequests			4,519
	Land			15,000
	Sailing Club Road			14,000
	CIL			19,732
	Legal fees for planning challenges			50,000
	Beautification and green initiatives			22,867
				<input type="text" value="149,428"/>
	Reserves not earmarked			55,414
	Explanations sufficient?			<input type="text" value="Yes"/>

Confirmation of contact details

Authority Name: Chevening Parish Council

Please confirm the contact details for the Clerk, RFO (if applicable), and Chair to assist us in ensuring that our records are kept up to date.

Clerk name:	RFO name (if different to clerk)	Chair name:
Penny Cole		James London

Clerk working hours (so we know when we can ring)	Clerk working hours (so we know when we can ring)
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0900 - 1400

Is this person the primary contact:	Is this person the primary contact:
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Yes	Yes/No
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Authority registered address:	Authority registered address:	Chair contact postal and email address Email:
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New Blossom

Woodland Avenue

Hartley

Longfield

DA3 7DB

James.london@cheveningparishcouncil.gov.uk

Postal address:

27 Granville Road

Sevenoaks

TN13 1EZ

Telephone:	Telephone:	Telephone:
Primary contact number:	Primary contact number:	Primary contact number:

07981 759255

07743 871341

Mobile/alternative number:	Mobile/alternative number:	Mobile/alternative number:
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Email address (please **do not** provide a personal email unless the Clerk/RFO does not have a Council/Meeting email)

clerk@cheveningparishcouncil.gov.uk

NB: to be compliant with the requirements of assertion 10 within the Proper Practices of the SAPP Practitioner's Guide 2025, the authority "must have a generic email account hosted on an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk rather than abcparishclerk@gmail.com or abcparishclerk@outlook.com for example".

Local council name: CHEVENING PARISH COUNCIL

Notice of appointment of date for the exercise of public rights
Accounts for the year ended 31st March 2026

The Local Audit and Accountability Act 2014, and
The Accounts and Audit (England) Regulations 2015 (SI 234)

1. Date of announcement: **15th June 2026**
2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2026 these documents will be available on reasonable notice on application to:

Penny Cole – Clerk and RFO
clerk@cheveningparishcouncil.gov.uk

The Pavilion
Chipstead Recreation Ground
Chevening Road
Chipstead
TN13 2SA

commencing on **16th June 2026**

and ending on **27th July 2026**

3. Local Government Electors and their representatives also have:
 - the opportunity to question the auditor about the accounts; and
 - the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority.

The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.

4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your review is being carried out by:

Forvis Mazars LLP, Newcastle Office via 30 Old Bailey, London, EC4M 7AU
Email: local.councils@mazars.co.uk

5. This announcement is made by Penny Cole - clerk and RFO

Annual Internal Audit Report 2025/26

CHEVENING PARISH COUNCIL

www.cheveningparishcouncil.gov.uk

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

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

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

11/07/2025 24/10/2025 14/02/2026 JULIA CHAMBERLAIN

Signature of person who carried out the internal audit

J Chamberlain

Date

09/05/2026

*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).