

Baldons Parish Council

Parish Council Meeting
held Monday 11th May 2026 at 7.30pm in the Village Hall

Minutes - Draft

Councillors Present: Dawn McGiveron (Chair) (DMG), Andy Speight (AS), Adam White (AW), Sally-Anne Williams (S-AW), John Clark (JC), Anne Visintin (AV),

In attendance: Jo Garvey (Clerk), Sam Casey-R (SODC) (SCR), 1 Member of the public

- 1. Elect the Chair for the year 2026-2027, and sign Declaration of Acceptance of Office:** AS proposed DMG, 2nd AW, agreed.
- 2. Elect the Vice-Chair for the year 2026-2027, and sign Declaration of Acceptance of Office:** DMG proposed AS, 2nd AW, agreed.
- 3. Receive apologies for absence:** None
- 4. Receive Requests for Dispensations, Declarations of interest, gifts, hospitality:** None
- 5. Agree and sign Minutes of the Previous Council Meeting:** Agreed and signed.
- 6. Matters Arising:** AS reported that posts in front of the school were damaged or missing, 7 in total, and Parsonage Farm Gate post required also. He obtained a quote of £650 for both.
- 7. Receive Questions and Contributions from Members of the Public:** Question regarding the website to be covered later in the agenda.

SCR delivered her report, with the Annual report provided for the Annual Parish Meeting. DMG queried the status of joining Baldons with Nuneham Courtney; SCR reported nothing changed or decided thus far. SCR to request that any update be sent to both Baldons and Nuneham Courtney Parish Councils.

8. Planning:

[Cornerways Toot Baldon Oxford OX44 9NE](#)

B26.2077/S/I

LN82564/EK/KF - Proposed rear single storey and side extension, and raising the roof and associated alterations. **Decision Accepted**

[Land at Court House Farm Toot Baldon Oxford OX44 9NG](#)

P26/S1156/DIS

Discharge Conditions Consultation Period (until 29 May 2026)

Discharge of conditions 3 (CEMP), 5 (Surface Water) & 7 (Contamintaion) on planning permission P23/S3586/S73 Demolition of two existing agricultural buildings, erection of six (one storey) retirement dwellings for older people (55 years of age), with access, landscaping.

[Land at Court House Farm Toot Baldon OX44 9NG](#)

P26/S1215/NM

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Non Material Amendment Decision Made - Agreed

Non material amendment to application ref P23/S3586/S73 - to insert an additional condition relating to phasing of the development. (Demolition of two existing agricultural buildings, erection of six (one storey) retirement dwellings for older people (55 years of age), with access, landscaping and associated infrastructure).

[Court Leys, Toot Baldon, OX44 9NF](#)

P26/S0944/NM

Non Material Amendment Decision Made - Agreed

Non-material amendment to planning permission P23/S0729/HH-To amend the annex design so that the clay tile roof extends down to cover the existing balcony deck and change proposed layout. Single storey rear extension with wine cellar below part of the new extension. Replacement single storey link between the main house and the existing music room. Alterations to the side stairwell, general refurbishment and alterations throughout, including the replacement of some existing windows and doors & addition of new crittall style glazed doors and windows in the rear of the music room. Conversion of detached garage to form a gym. Existing annex to be refurbished and upgraded.

[Little Baldon Farm, Little Baldon, OX44 9PU](#)

P26/S0763/FUL

Full Application Under Consideration (until 16th April 2026) - Response Submitted.

Change of use of land from landscaping to car parking associated with the existing commercial use.

Search: <https://southoxfordshire.planning-register.co.uk/Search/Advanced>

[Land adjacent to Cowley Substation, off Blackberry Lane, near Greater Leys, OX44 9NG](#)

P26/S0920/S73

Variation or Removal of Planning Condition Consultation Period (until 22nd May 2026) - Response Submitted.

Variation of Conditions 2 (Approved plans), 5 (Levels), 6 (Construction Environmental Management Plan for Biodiversity), 7 (Landscaping), 8 (Tree protection and Arboricultural Method Statement), 9 (Surface water drainage) and 10 (Construction Traffic Management Plan) and updated Biodiversity Net Gain strategy on planning application P24/S3405/FUL (Proposed development of a Battery Storage Energy System (BESS) including ancillary works and access arrangements).

DMG provided context on planning items and reported that she would question planning regarding asbestos in Barns.

9. **Fly-tipping Cameras:** It was agreed via email that two cameras be purchased at a cost of £500, installed in Toot Baldon and monitored. In conjunction with Clean up Britain. DMG to meet with the organiser to decide location. DMG to talk with SODC head of enforcement, currently the controller is Buckingham head of enforcement. DMG will query the length of time that the data is kept. It was agreed that the two cameras would be assessed, prior to the purchase of more cameras.
10. **CIL Payment:** AS proposed that the additional parking area for the pub be upgraded to protect the grass. It was agreed that views would be taken at the upcoming Annual Parish Meeting.
11. **Flooding Grant and Works:** AS reported that the contractor has started work in Marsh Baldon, camera surveys also undertaken. Survey will show if further work is required. Work in Toot Baldon has not started yet. AS reported a healthy contingency so hopefully no further spends will be required.

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12. **Website:** JC reported that the website should be ready to go live at the end of May. Financial Data and Policies required - Clerk to provide, along with informing the developer of the Notice of Rights requirement for publishing early in June.
13. **Schedule of Payments:** The schedule of payments for May was agreed (attached), along with known regular payments for the year: Scribe Accounting software, Google for Workspace, Tactical Facilities for Dog waste bins and Grounds Maintenance, JKE Website design (final payment), Clerk Salary and expenses, HMRC NI payments, NALC and SLCC membership.
14. **Bank Reconciliation:** 1/4/25 to 31/3/26 and 1/4/26 to 30/4/26 accepted and signed.
15. **VAT Claim:** Approved.
16. **Yearend Accounts:** Annual Return, Statement of Accounts, Explanation of Variances and Reserves Balance received and agreed.
17. **Internal Audit Report:** Annual Internal Audit Report 2025/26, Internal Audit Report and Internal Audit Action Plan received. Recommendations were accepted and will be implemented aside from Internal Audit Report item G, which will be added as a Confidential item to the next agenda.
18. **AGAR Submission:**
 - a. Form 3 Section 1: Completed and signed.
 - b. Section 2: Signed
 - c. Notice of Rights: will run 3rd June to 14 July 2026.
19. **Date of next Meetings:** Dates confirmed
13th July 2026, 14th September 2026, 9th November 2026
Annual Parish Meeting set for Thursday 20th May 2027.
Agenda items: Budget v Actual Report

Meeting closed at 9.30pm.

Payments

Here you can enter, edit and search payment transactions for goods or services provided to the council.

Voucher No	Date	Net	VAT	Total	Description	Payment Ref	Invoice/Order No	
7	11.05.2026	£250.00	£0.00	£250.00	Posts Installation	01002	01002	1↻
8	11.05.2026	£37.99	£0.00	£37.99	Sign New	New Sign	New Sign	1↻
6	06.05.2026	£323.83	£0.00	£323.83	Clerk RFO Salary	April Salary	April Salary	1↻
4	23.04.2026	£16.96	£0.00	£16.96	Hardwood Gate	Reimb. Gate Hang	Reimb. Gate Hang	1↻
2	14.04.2026	£31.00	£6.20	£37.20	Scribe Accounting	Inv-17598	Inv-17598	1↻
3	14.04.2026	£14.99	£0.00	£14.99	Hardwood Gate	Toolstation Reimb	Gate Hang	1↻
5	14.04.2026	£998.80	£0.00	£998.80	Pond Restoration	11033 MB Ponds	11033	1↻
1	09.04.2026	£49.00	£0.00	£49.00	Google Cloud	18209493G6X83OK58P	5525442982	1↻



Regular Payments

Regular Payments allows you to set up payments that are paid regularly, e.g. monthly phone bill. Click Apply to create transactions from your regular Receipts and Payments list.

Total	Description	Cost Codes
£0.00	Website Design	IT Services
£79.00	SLCC	OALC/SLCC Membership
£37.20	Scribe Accounting	Scribe
£0.00	HMRC	Clerk & RFO
£0.00	Clerk Expenses	Clerk Expenses
£0.00	Clerk RFO Salary	Clerk & RFO
£49.00	Google Cloud	IT Services
£111.70	Dog Waste Bins	Dog Waste Bins
£219.50	Grounds Maintenance	Mowing the Green



The Baldons Parish Council

Form 126 Schedule - VAT between 01/04/2025 to 31/03/2026

Invoice Date	Organisation on Invoice	Supplier VAT Reg No	Supplier	Desc	VAT
26/03/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Grounds Maintenance	23.58
26/03/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Dog Waste Bins	18.62
26/03/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Grounds Maintenance	13.00
27/03/2025	The Baldons Parish Council	685 6443 93	OALC	Councillor Training	23.00
28/03/2025	The Baldons Parish Council	495462803	Jati Ltd	Park Bench	96.67
24/04/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Grounds Maintenance	23.58
24/04/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Dog Waste Bins	18.62
24/04/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Grounds Maintenance	13.00
25/04/2025	The Baldons Parish Council	847079201	Auditing Solutions Ltd	Internal Audit Fees	36.67
13/05/2025	The Baldons Parish Council	233410214	NALC	Councillor Training	7.00
18/05/2025	The Baldons Parish Council	233410214	NALC	Advert	20.00
26/05/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Grounds Maintenance	36.58
26/05/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Dog Waste Bins	18.62
02/06/2025	The Baldons Parish Council	296312096	Parish Online	Parish Online Subscription	5.60
25/06/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Grounds Maintenance	36.58
25/06/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Dog Waste Bins	18.62
10/07/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Grounds Maintenance	77.00
25/08/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Grounds Maintenance	36.58
25/08/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Dog Waste Bins	18.62
05/09/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Grounds Maintenance	36.58
09/09/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Dog Waste Bins	18.62
18/09/2025	The Baldons Parish Council	468446060	Elm Park Tree Services	Tree Pollarding	179.00
19/10/2025	The Baldons Parish Council	79066846	Reeds Construction and Engin	Track Works	1,530.00
23/10/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Grounds Maintenance	36.58
23/10/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Dog Waste Bins	18.62
24/11/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Grounds Maintenance	36.58
24/11/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Dog Waste Bins	18.62
01/12/2025	The Baldons Parish Council	941 7451 20	Starboard Systems	Scribe Accounting	6.20
	The Baldons Parish Council	941 7451 20	Starboard Systems	Scribe Accounting	29.80
03/12/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Dog Waste Bins	18.62
21/12/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Grounds Maintenance	36.58
21/12/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Dog Waste Bins	18.62
30/12/2025	The Baldons Parish Council	356208891	Tactical Facilities Management	Grounds Maintenance	36.58
01/01/2026	The Baldons Parish Council	941 7451 20	Starboard Systems	Scribe Accounting	6.20
26/01/2026	The Baldons Parish Council	356208891	Tactical Facilities Management	Grounds Maintenance	36.58
26/01/2026	The Baldons Parish Council	356208891	Tactical Facilities Management	Dog Waste Bins	17.54
01/02/2026	The Baldons Parish Council	941 7451 20	Starboard Systems	Scribe Accounting	6.20
	The Baldons Parish Council	109 4128 31	Stow AG	Hardwood Gate	215.63
26/02/2026	The Baldons Parish Council	685 6443 93	OALC	OALC Membership	38.00
26/02/2026	The Baldons Parish Council	356208891	Tactical Facilities Management	Grounds Maintenance	36.58
26/02/2026	The Baldons Parish Council	356208891	Tactical Facilities Management	Dog Waste Bins	18.62
01/03/2026	The Baldons Parish Council	941 7451 20	Starboard Systems	Scribe Accounting	6.20
16/03/2026	The Baldons Parish Council	504993866	JKE Web Design Ltd	Website Design	32.50
25/03/2026	The Baldons Parish Council	356208891	Tactical Facilities Management	Grounds Maintenance	36.58
25/03/2026	The Baldons Parish Council	356208891	Tactical Facilities Management	Dog Waste Bins	18.62

Amount of VAT you can claim for this period is

£3,032.19

The Baldons Parish Council

Prepared by: _____ Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____ Date: _____

Name and Role (RFO/Chair of Finance etc)

	Bank Reconciliation at 30/04/2026		
	Cash in Hand 01/04/2026		39,438.80
	ADD Receipts 01/04/2026 - 30/04/2026		38,365.63
			77,804.43
	SUBTRACT Payments 01/04/2026 - 30/04/2026		1,116.95
A	Cash in Hand 30/04/2026 (per Cash Book)		76,687.48
	Cash in hand per Bank Statements		
	Barclays Current Community 30/04/2026	8,344.90	
	Barclays Savings Premium 30/04/2026	68,342.58	
			76,687.48
	Less unrepresented payments		
			76,687.48
	Plus unrepresented receipts		
B	Adjusted Bank Balance		76,687.48
	A = B Checks out OK		

The Baldons Parish Council
Annual Return

Accounts for Year from 01/04/2025 to 31/03/2026

This is prepared based on the information in "Governance and Accountability for Local Councils : a Practitioners' Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

* Note :- An asterisk to the right of the box below indicates it is an item that has changed by more than 15% and £200 from the previous year and probably warrants a comment in your notes. This is only an indication and should not be considered exclusive. You will only see asterisks if this is the second year you have used the report .

Box No.	Description	Year ending	
		31/03/2025 £	31/03/2026 £
1	Balances brought fwd	41,607.00	44,041.61
2	Annual precept	15,180.00	17,135.00
3	Total other receipts	7,810.00	3,736.98
4	Staff Costs	4,828.00	4,392.25
5	Loan interest/capital repayment	0.00	0.00
6	Total other payments	15,729.00	21,082.54
7	Balances carried forward	44,041.61	39,438.80
8	Total Cash and Short Term Inve	44,041.61	39,438.80
9	Total Fixed Assets and Long Ter	9,342.00	17,446.86
10	Total Borrowings	0.00	0.00

The Baldons Parish Council
STATEMENT OF ACCOUNTS

	RECEIPTS	PAYMENTS
Opening Balance		
Balance at Bank	44,041.61	
Cash in Hand		
Clerk & RFO		4,338.06
Clerk Expenses		54.19
Councillor Expenses		7.00
IT Services		742.44
Memberships and Subscriptions		269.00
OALC/SLCC Training	165.00	150.00
Insurance		460.79
Audit Fees		227.33
Stationary, Printing, etc.		
Village Hall Hire		249.00
Parish Online Mapping		28.00
ICO		47.00
Website Upgrades		
Dog Waste Bins		1,204.68
Cutting Church Grass		
Newsletter Contribution		217.98
Strimming Grass MB TB		136.00
Mowing the Green		2,762.96
Maintaining Trees on Green		895.00
Maintaining the Green		
CIL 6101 by 26/10/27		2,246.85
CIL 3963 by 26/4/28		483.32
CIL 5965 by 25/10/28		
Track Fund	3,000.00	7,650.00
Precept Marsh Baldon	11,423.00	
Precept Toot Baldon	5,712.00	
CIL 7212 by 24/04/29		
Bank Interest	571.98	
Scribe		273.00
VAT Refund		
Unbudgeted		
Flood Defences Grant		
VAT		3,032.19
	20,871.98	25,474.79
Closing Balances:		
Balances in Bank Account		39,438.80
Cash in Hand		

**The Baldons Parish Council
STATEMENT OF ACCOUNTS**

	RECEIPTS	PAYMENTS
TOTAL	64,913.59	64,913.59

The above statement represents fairly the financial position of the council as at 31 Mar 2026

Signed _____
Responsible Financial Officer

Date _____

The Baldons Parish Council
ANNUAL RETURN - Section 2 : Statement of Accounts

Explanation of variances

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

Box No.	Description	Last Year £	31/03/2026 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	41607.00	44041.61				BALANCE B/F AGREES
2	Annual precept	15180.00	17135.00	1955.00	13%	No	
3	Total other receipts	7810.00	3736.98	-4073.02	52%	Yes	Cil receipts: 24/25 £2275 25/26 £none VAT reclaimed: 24/25 £1,593 25/26 £unclaimed as yet (expected £3032)
4	Staff Costs	4828.00	4392.25	-435.75	9%	No	
5	Loan interest/capital repayments	0.00	0.00	0.00	0%	No	
6	Total other payments	15729.00	21082.54	5353.54	34%	Yes	Lower CIL spending this year 24/25 £4759 25/26 £2729 Higher Track Repair Works 24/25 £660 25/26 £7650 So approximate variance: 7650+2729-4759-660=4,960 Otherwise general year on year price increases
7	Balances carried forward	44041.61	39438.80	-4602.81	10%	No	
8	Total Cash and Short Term Investments	44041.61	39438.80	-4602.81	10%	No	

The Baldons Parish Council
ANNUAL RETURN - Section 2 : Statement of Accounts

Explanation of variances

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

Box No.	Description	Last Year £	31/03/2026 £	Variance £	Variance %	Explanation Required?	Notes
9	Total Fixed Assets and Long Term Investments	9342.00	17446.86	8104.86	87%	Yes	Fixed Asset Register 24/25 value reported was based on the perceived current values, purchase value total was 15,885.37. 25/26 Move to Scribe for accounting, value is reported at original purchase price so 15,885.37 plus this years purchases = 17,446.86
10	Total Borrowings	0.00	0.00	0.00	0%	No	

This report is intended as a guide to the variances you may need to explain. The specific requirements vary between external auditors so please check the requirements shown on the pro forma provided to your council

Please note a breakdown of approved reserves will also be required if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)

The Baldons Parish Council
Reserves Balance
2025 - 2026

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
Grant from Tree Group	216.46				216.46
Pond Maintenance	500.00				500.00
Pollarding of Trees	3,000.00				3,000.00
Ditch Maintenance	3,000.00				3,000.00
CIL 6101 Toot Baldon	8,537.10		2,246.85		6,290.25
Track Fund	9,642.22		7,650.00	3,000.00	4,992.22
CIL 3963 Marsh Baldon	1,753.09		483.32		1,269.77
CIL 5965 Marsh Baldon	1,720.36				1,720.36
CIL 7212 Marsh Baldon	2,275.00				2,275.00
Total Earmarked	30,644.23		10,380.17	3,000.00	23,264.06
TOTAL RESERVE	30,644.23		10,380.17	3,000.00	23,264.06
GENERAL FUND					16,174.74
TOTAL FUNDS					39,438.80

**Baldons Parish Council
Internal Audit Report 2025/2026**

Annual Return Section	Process	Findings	Recommendations and actions
A	Bookkeeping Arrangements	Appropriate accounts have been kept properly throughout the year and are well maintained with audit trails.	No further recommendations.
B	Council's Financial Regulations have been met with regard to expenditure	<p>Financial Regulations have been reviewed during 2024/2025.</p> <p>The Council's Financial Regulations have been met in that appropriate authorisations have been given for each level of expenditure.</p> <p>Payments were supported by invoices, and expenditure was approved and VAT appropriately accounted for.</p>	<p>The Financial Regulations be published on the Council's website.</p> <p>The Parish Council has a Grants and Donation Policy, therefore there should be a separate line in the budget for Section 137 grants and donations.</p> <p>All payments should be set up by the Clerk/RFO and approved by two Councillors.</p> <p>The Council to consider providing the Clerk/RFO with a debit card for small purchases.</p>
C	Review of Standing Orders	Standing Order have been reviewed during 2025/2026.	The Standing Orders be published on the Council's website.
C	Review of Internal Controls	The Council does have adequate provision.	No further recommendations.
C	Review of Risk Assessment	During 2025/2026, the Council assessed the significant risks to achieving its objectives using their Risk Assessment and reviewed the insurance policy.	The Rick Assessment be published on the Council's website.

Baldons Parish Council
Internal Audit Report 2025/2026

Annual Return Section	Process	Findings	Recommendations and actions
D	Budgetary Controls (Precept requirement)	The annual Precept requirement resulted from a budgetary process.	The minute approving the budget, should state the total budget figure, as well as the anticipated receipts and payments.
D	Budgetary Controls (Budget monitoring)	Progress against the budget was not monitored and minuted regularly.	Progress against the budget should be monitored and minuted at every meeting, or at least quarterly.
D	Reserves were appropriate	The Council does not have a Reserves Policy.	The Council to adopt a Reserves Policy, with ring fenced funds for elections.
D	The final outturn is in line with expectations	The final outturn was materially in line with expectations.	No further recommendations.
E	Income controls	Expected income was fully received and properly recorded.	No further recommendations.
E	VAT	VAT had been appropriately accounted for.	No further recommendations.
F	Petty cash controls	Petty cash is not operated by the Council.	No further recommendations.
G	Payroll controls	Salaries to employees were paid in accordance with Council approvals. Clerk is being paid at an incorrect rate, is not paid a homeworking allowance, and does not have an annual appraisal.	The Clerk's hourly rate of SCP 20 £16.37 is the rate for 2024/2025. The Clerk's hourly rate for SCP 20 from April 2025 is £16.90. Clerk should receive back pay to her start date for the difference in the hourly rate. The Clerk should be paid the monthly £26 homeworking allowance. The Clerk should have an annual appraisal.

**Baldons Parish Council
Internal Audit Report 2025/2026**

Annual Return Section	Process	Findings	Recommendations and actions
			The Council should be registered with the Pensions Regulator, even if the Clerk does not receive a pension.
H	Asset Controls - all material assets correctly recorded	The Asset Register has been reviewed during 2025/2026.	The Asset Register be published on the Council's website.
H	Asset Controls - all additions and removals correctly recorded	Items have been added, but not removed this financial year.	No further recommendations.
H	Asset Controls - all Deeds and Titles established and shown on register.	The Council does not own and land or buildings.	No further recommendations.
H	Investment Registers	The Parish Council does not require an Investments Policy.	No further recommendations.
I	Bank Reconciliations	Periodic and year-end reconciliations were properly carried out.	No further recommendations.
J	Accounting Statements	The Accounting Statements prepared during the year were prepared on the correct accounting basis and were supported by an adequate audit trail.	No further recommendations.
K	Limited Assurance Review Exemption	The Council does meet the exemption criteria.	No further recommendations.
L	Information published on website	The information is not available.	The Parish Council does not currently have a website.
M	Exercise of Public Rights	The Parish Council published the	When the dates for the Exercise of Public Rights is minuted, both the

**Baldons Parish Council
Internal Audit Report 2025/2026**

Annual Return Section	Process	Findings	Recommendations and actions
		exercise of public rights notice on the website and noticeboard with the following dates: 3 June to 14 July 2025.	start and end dates must be stated. The Notice be published on the Council's website.
N	AGAR publication Requirements	The Parish Council has not complied with the publication requirements for the 2024/2025 AGAR.	AGAR's for the previous five years be published on the Council's website.
O	Digital and Data Compliance	The Council has not complied with the laws, regulations and proper practices relating to digital and data compliance.	See recommendations below.
P	Trust funds (If applicable) – the Council met its responsibilities as a trustee	The Parish Council does not operate as a trustee.	No further recommendations.

Transparency Compliance

Process	Criteria	Findings	Recommendations and actions
Review of Internal audit action plan 2024/2025 has been considered and actioned.	Good Practice	The Internal Audit has been reviewed during 2025/2026.	No further recommendations.
Statements of Accounts (accounts for year ending 31 March 2025) agreed and reconciled to the Annual Return (Section 2 Accounting Statements)	Section 2 of the Annual Return is complete and accurate and reconciles to the Statement of Accounts.	Statement of Accounts unavailable on website, unable to reconcile.	Statements of Accounts as at 31 March 2025 be published on the Council's web site.

**Baldons Parish Council
Internal Audit Report 2025/2026**

Process	Criteria	Findings	Recommendations and actions
Compliance with the Transparency Code	The Parish does fall into the criteria for Councils below the £25k threshold.		
Compliance with the Transparency Code	1) Expenditure over £100 is recorded on the Council website and with all information requirements	Available in the minutes, but unavailable on the website.	Publish on website.
Compliance with the Transparency Code	2) Annual Return published on the website	Unavailable on the website.	Publish on website.
Compliance with the Transparency Code	3) Explanation of significant variances	Unavailable on the website.	Publish on website.
Compliance with the Transparency Code	4) Explanation of difference between Box 7 & 8 if applicable	Unavailable on the website.	Publish on website.
Compliance with the Transparency Code	5) Annual Governance Statement recorded	Unavailable on the website.	Publish on website.
Compliance with the Transparency Code	6) Internal Audit Report Published	Unavailable on the website.	Publish on website.
Compliance with the Transparency Code	7) A List of Councillors' responsibilities	Unavailable on the website.	Publish on website.
Compliance with the Transparency Code	8) Details of Public Land and Building Assets	Unavailable on the website.	Publish on website.
Compliance with the Transparency Code	9) Minutes & Agenda	Unavailable on the website.	Publish on website.
Compliance with the Transparency Code	10) Notice of Exercise of Public Rights	Unavailable on the website.	Publish on website.
Compliance with the Transparency Code	11) Bank Reconciliation as at 31 March 2025	Unavailable on the website.	Publish on website.
Compliance with the Transparency Code	12) Certificate of Exemption	Unavailable on the website.	Publish on website.

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Further Recommendations

Process	Criteria	Findings	Recommendations and actions
Training	Regular training for Councillors and the Clerk	Clerks and Councillors have not attended training during 2025/2026.	Councillors should attend regular training offered by OALC. Council should cover the costs of the Clerk's training courses as her continued CPD, is of benefit to the Parish Council
Equipment for Clerk	Council providing appropriate equipment for the Clerk	The Clerk does not have a Parish Council laptop or mobile phone.	The Council to purchase a laptop and mobile phone for the Clerk. The Clerk should not be using her own equipment for the role.
Effectiveness of IA	Review the effectiveness of the Internal Audit	A review has not been undertaken	Following the completion of the Internal Audit 2024/2025, the Council should undertake a review of effectiveness as per Regulation 6 of the Accounts and Audit Regulations 2015.
Register of Members' Interests	Publish on Council web site	Register not published on Council's website.	Register of Members' Interests be published on the Council's web site, or a link from the Parish Council's web site to the District Council's web site, where the register is published.
General and Sexual Harassment Policy	Adoption of the NALC Policy	Policy has not been adopted	The Council to consider adopting the policy to provide protection to staff as well as the Council.

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Process	Criteria	Findings	Recommendations and actions
			A template can be obtained from OALC.
Respect and Civility Pledge	Support of the Pledge	Pledge has not been supported by the Council.	The Council adopts the NALC Pledge. https://www.nalc.gov.uk/campaigns/civility-and-respect/civility-and-respect-pledge.html
Local Council Administration (yellow book), author Chales Arnold Baker	Purchase of the latest version	The Clerk does not have a copy.	The Council to purchase 13 th edition of Local Council Administration for use by the Clerk. https://www.slcc.co.uk/product/1098/
Excluding public and press from Parish Council meetings	Clear explanation of why the public and press are excluded from a Parish Council meeting	The public and press are not excluded from the meeting when staffing matters are discussed, such as contractual issues and the Clerk's salary. These matters should not be discussed by the Council in the public part of the Parish Council meeting.	Example agenda wording: Exclusion of the Public and Press To consider passing a resolution in accordance with the Public Bodies (Admission to Meetings) Act 1960, that the public and press be excluded from the meeting for items numbered 15 & 16 on the grounds that it could involve the likely disclosure of private and confidential information. Example minutes wording:

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Process	Criteria	Findings	Recommendations and actions
			<p>Exclusion of the Public and Press</p> <p>Resolved that in accordance with the Public Bodies (Admission to Meetings) Act 1960, the public and press be excluded from the meeting for the minutes numbered 109/24 & 110/24 on the grounds that it could involve the likely disclosure of private and confidential information which was not in the public domain.</p> <p>The resolution should be proposed, seconded and receive a majority vote, before the public and press are asked to leave.</p>

Digital and Data Compliance

Email Management (Assertion 10)	Every authority must have a generic email account hosted on an authority-owned domain	<p>Council has an authority-owned domain and Councillors and the Clerk have Council email addresses.</p> <p>The domain is .org</p>	<p>No further recommendations.</p> <p>It is best practice for Council's to own their .gov.uk domain name and all Councillors and the Clerk, have a .gov.uk email address.</p>
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Website Accessibility Compliance (Assertion 10)	All websites must meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 (where applicable).	The Council does not have a website.	The new website must conform to the Accessibility Guidelines.
IT Policy (Assertion 10)	All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone – clerks, members and other staff – should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.	The Parish Council does not have an IT Policy.	The Council must adopt an IT Policy.
Freedom of Information and Data Protection (Assertion 10)	Appropriate policies in place	The Council has adopted a Data Protection Policy, a Freedom of Information Policy, Freedom of Information Publication Scheme and a Privacy Policy.	<p>Council to also consider additional polices including Privacy Notice for Staff and Councillors, Subject Access Request (SAR) Procedure, a Document Retention & Disposal Policy, Data Breach Policy and Data Roadmap.</p> <p>If the Council received a SAR, it would be helpful to the Council to have a procedure in place to address the issues.</p> <p>Policies be published on the Council’s web</p>

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Theresa Goss
Internal Auditor
2 May 2026

