

Sandon Parish Council

Parish Clerk Caroline Scott
Lye End Farm, Sandon, SG9 0RS
Clerk@sandonherts.co.uk
www.sandonherts.co.uk

Date: 8th January 2026

To: Cllrs John Davies (Chair), James De Uphaug, Nikki Hawxby, Lisa Megraw

Councillors are respectively summoned to attend this meeting for the transaction of business in the agenda below. The meeting is open to members of the public and press.

Please note that all relevant information is available on our website

Sandon Parish Council Meeting to be held on **Wednesday 14th January 2026** **Sandon Village Hall at 7.30pm**

C Scott

Mrs C Scott,

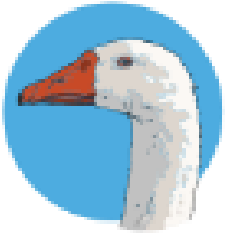
Clerk to Sandon Parish Council

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

AGENDA

- 26/001 **Apologies**
To receive apologies for absence.
- 26/002 **Interests**
 - a) To receive declarations of interest from councillors on items on the agenda
 - b) To receive written requests for dispensations for declarable interests; and
 - c) To grant any requests for dispensation as appropriate
- 26/003 **Co-option**
To review applications for the vacancy of Sandon Parish Councillor
- 26/004 **Minutes**
To confirm the minutes of Sandon Parish Council Meeting held on the 12th November 2025 as an accurate record of proceedings.
- 26/005 **Public Issues**
To invite members of the public to address the meeting.

- 26/006 **Reports to the Council**
To receive reports from representatives on outside bodies, local authorities and agencies.
- 26/007 **Policies**
Annual Mandatory:
a) Financial Risk Assessment
b) Asset register
c) Calendar of meetings
- 26/008 **Planning**
To receive a planning report on applications and decisions
a) Walnut tree TPO Sandon Saddlery
b) Sandon Saddlery
- 26/009 **Finance - Report**
a) To note receipt of income
b) To receive summary report of receipts and payments against budget
c) To receive bank reconciliation
d) To consider grant applications from local groups
e) To authorise payments made in accordance with the budget
f) To note the 2025-26 Internal auditor interim report
g) To set the precept for 2026/27
- 26/010 **Reports from Working Parties and Committees**
a) HR committee
b) Highways
c) Church
d) Sports Club and Roe Green
e) Village Hall
f) School
g) Spring Celebration plans
- 26/011 **Date of next Sandon Parish Council Meeting and items for the agenda**
To note that the next Parish Council Meeting will be held on Wednesday 11th March 2026



Sandon Parish Council

Parish Clerk Caroline Scott
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Sandon Parish Council Meeting to be held on **Wednesday 12th November 2025** **Sandon Village Hall at 7.30pm**

Present: Cllrs John Davies (Chair), James De Uphaug, Nikki Hawxb, Lisa Megraw

Attending: C Scott (Clerk), DCllr S Jarvis, Tracy Westgate (Community Partnership Officer),
3 parishioners

Minutes

Meeting opened 19:30

25/062 **Apologies**

To receive apologies for absence. **None**

25/063 **Interests**

- a) To receive declarations of interest from councillors on items on the agenda
- b) To receive written requests for dispensations for declarable interests; and
- c) To grant any requests for dispensation as appropriate

None

25/064 **Co-option**

To review applications for the vacancy of Sandon Parish Councillor - **None**

25/065 **Minutes**

To confirm the minutes of Sandon Parish Council Meeting held on the [10th September 2025](#) as an accurate record of proceedings.

Resolved proposed Cllr J DeUphaugh, seconded Cllr N Hawxb that these Minutes be agreed as a true and accurate record of the proceedings and be duly signed by the Chairman. Unanimously agreed.

25/066 **Public Issues**

To invite members of the public to address the meeting.
Roadworks to be completed along Roe Green road.

25/067 **Reports to the Council**

To receive reports from representatives on outside bodies, local authorities and agencies.
DCllr S Jarvis – more no HGV signs have been erected on the A505 and road surveys are happening in the area, progress is being made towards 20mph roads within the centre of the village.

25/068

Planning

To receive a planning report on applications and decisions

- a) **25/01678/LBC**– Gannock Green Farm House **Granted listed building consent**
- b) **25/02769/FP** - Change of use of a completed and occupied unit of ancillary accommodation (annexe) for use as a separate dwelling to be occupied by a family member. Southfield Farm, Broadfield, Buntingford, Hertfordshire, SG9 9RD – **no comment**

25/069

Finance - Report

- a) To note receipt of income - **noted**
- b) To receive summary report of receipts and payments against budget- **noted**
- c) To receive bank reconciliation - **noted**
- d) To consider price quotations, charges and grant applications from local groups **None**
- e) To authorise payments made in accordance with the budget **resolved** NH, JD
- f) To consider the draft budget for 2026/27 and consider the precept for 2026/27 – budget was discussed and agreed as shown **resolved** proposed Cllr J DeUphaugh, seconded Cllr N Hawxby, unanimous agreed, precept to be set in January 2026 meeting

25/070

Reports from Working Parties and Committees

- a) HR committee – annual review to be booked
- b) Highways – follow up audit of blocked drains,
- c) Church – The Redhill Churchyard is still in discussions
- d) Sports Club and Roe Green - none
- e) Village Hall
- f) School – A lot of activity in the last 2 months, thank you to everyone who supported the school, there is a lot of activity towards advertising the school in surrounding areas. There will be another review next year, the school is looking for more Governors and FOSS is looking members
- g) Christmas tree lights event – Friday 5th December 6-8pm, plans for food and drink, organisation group and advertising use of NHDC HCC's winter celebration event grant 2025 of £186

25/071

Date of next Sandon Parish Council Meeting and items for the agenda

To note that the next Parish Council Meeting will be held on Wednesday 14th January 2026

Meeting closed 20:25

Sandon Parish Council

Ref: Financial & Business Risk Asst.14/01/2026.17

Ref	Risk	Countermeasures in place to mitigate Risk Issue No 17 – for review& adoption by PC January 2026	Notes / adequacy of current countermeasures
F	Financial Controls		
F1	If no experienced / qualified officer available for running Council's finances	A – Recruitment & appointment of a replacement RFO B - Training & induction of new RFO C – Seek advice from HATPC and professional bodies D – Retiring RFO retained for 1-2 months after new RFO has joined	A – If Clerk does not have financial skills or adequate time to undertake this work. B & C – If the recruited RFO is inexperienced. D – Best practice
F2	Financial Regulations not followed	A- Councillors to remind themselves of content of Fin. Regs. annually B- New members to be directed to the F Regs on PC website C- Int Auditor to check adherence by sample audit annually	A- Clerk add to agenda annually B- Clerk/Chair to advise members C- RFO to include compliance check to internal audit plans
F3	Lack of clear and transparent financial overview (i.e. compliance with 2015 Transparency code)	A - Parish Chairman to check periodically, B - Internal Auditor to undertake annual Internal Audit. C - Regular reporting to Council of actual spend vs. budget via regular Management Accounts and Financial Report prepared by RFO. D – Financial information to be published on the Sandon Herts Website in accordance with Transparency Act 2015	A -Ongoing B - Ongoing C –Done as part of Fin Report for each meeting D – Ongoing for quarterly & year end reporting
F4	Expenditure and or Commitment to spend made without proper authority	A - RFO to check Council spending is in accordance with financial regulations B - RFO to keep cheque books in secure location C – 2 signatures required on all cheques/ payment instructions D – No petty cash float held within PC E – No reimbursement of officers without appropriate receipts	A – Ongoing B - Ongoing C – Bank Mandate reviewed annually D&E – Expenses only reimbursed by cheque
F5	Loss/destruction of key original hard copy financial documents by fire, flood etc	RFO & Clerk have electronic copies of all policies employment contracts and other key documents, (invoices not now scanned, as duplicates can be obtained from suppliers). Minutes are held in both hard copy and electronic form. Website depository for key documents now active	Main records held electronically in several separate locations hence impact of loss of hard copy records not seen as high.
F6	Loss of computerised records (including Payroll & PAYE).	A - Back-up of all files & software on RFO's hard drive B – Regular backup of PAYE data in Moneysoft Payroll system C – Replace ageing PC's D – Cloud based filing system in place	A – RFO's backup to remote hard drive done on each use. B – Done at each payroll run C – RFO's PC replaced Jan 2016
F7	Lack of systems skills	A - Training for RFO & Clerk if required	A - currently seen as acceptable

Sandon Parish Council

Ref: Financial & Business Risk Asst.14/01/2026.17

Ref	Risk	Countermeasures to Mitigate Risk	Notes / adequacy of current countermeasures
A	Accounting		
A1	Incorrect expenditure code attribution	A - RFO to attribute code on receipt of invoice B - RFO to check budget allocations C – Internal Audit to check	A – Ongoing B – Monthly C – Annually
A2	Incorrect data entry	A – RFO loads Mgt a/c spreadsheet, arithmetic done automatically B - RFO to examine entries on schedules before submission to Council C – Councillors to be vigilant on reviewing management accounts	A – Ongoing B – Monthly C – At each Council meeting
A3	Incorrect entries by Bank / RFO	A – RFO to do bank reconciliation for each issue of Management Accounts B – Internal Auditor to conduct sample reconciliations	A – Monthly B – Annually
A4	Discrepancies in Financial Reports and Management Accounts to Council	A – Councillors to scan documents for errors on receipt B – Internal Auditor to conduct sample checks C – Invoices initialled to confirm match to cheques by 2 signatories.	A – Monthly B – Annually C – When cheques signed
A5	VAT discrepancies or invalid claims	A - VAT claims reconciled to financial schedule by RFO B – RFO to check claims against VAT guidelines for Local Authorities prior to submission C – RFO to refer any queries to local VAT office	A – VAT ledger updated monthly, letter advising any discrepancy to be sent to HMRC. B – Ongoing C – As they arise
A6	Inadequate records on proof of payments made by PC	A – RFO to mark all invoices with the cheque number with which they were paid. B - No payments to be made in cash C – Bank statements downloaded for each PC meeting by RFO	A – Ongoing B – Ongoing C – Ongoing

Sandon Parish Council

Ref: Financial & Business Risk Asst.14/01/2026.17

Ref	Risk	Countermeasures to Mitigate Risk	Notes / adequacy of current countermeasures
B	Budget		
B1	Overspend against Budget	A - RFO to check sufficient funds available prior to requesting Council's approval to spend B – Regular bank reconciliations by RFO C – Regular Management Accounts to show actual spend vs. budget.	A – Ongoing B – For each Council meeting C – For each Council meeting
B2	Lack of resources from NHDC Precept payments to achieve desired local support and or meet existing commitments.	A – RFO to check that Council does not make open ended commitments, or commitments over budget when placing orders. B – RFO & Chairman to plan contingency into all capital contracts C – RFO & Chairman to ensure that any unbudgeted contract overrun can be covered by short term loans. D – Reserves policy in place E – Opportunities for improved productivity & possible synergies by working with other local PCs will be explored.	A – Ongoing B – Ongoing C – By project D - Reviewed Annually E – Clerk works with another council and considers sharing expenses when suitable
M	Misappropriation of public funds		
M1	Expenditure without authority	RFO to ensure that prior approval for spending has been pre-authorised by Council / is in compliance with Financial Regs.	Ongoing
M2	Invoice payment without authority	A - All cheques to be listed for approval at each Council meeting and be signed by 2 Councillors, or B if urgent be approved by Clerk & RFO for subsequent approval at next Council meeting and always be shown in the minutes	A & B – At each Council meeting
M3	New cheque book misappropriation	A - All cheque books to be posted to the RFO's address or collected from the bank personally by the RFO. B - Cheques to be stored in a locked drawer at the RFO's home. C – New cheque books can only be ordered by approved signatory	A – Ongoing B – Ongoing C – Signatories reviewed annually & RFO added to enable a/c admin.
M4	Cheque misuse	A - Cheques only to be written against the approved spend schedule or individual payment as approval by Council. B - If no invoice exists RFO to provide written justification. C- All cheques to be signed by two Councillors authorised by the bank mandate. All signatories must initial the cheque stubs, and the corresponding invoice.	Ongoing

Sandon Parish Council

Ref: Financial & Business Risk Asst.14/01/2026.17

Ref	Risk	Countermeasures to Mitigate Risk	Notes / adequacy of current countermeasures
M5	Incoming cash and cheque misappropriation	All cash and cheques to be stored securely and banked within 10 working days. Individual receipts to be issued for all cash received. 2 people to be present whenever cash is counted.	Ongoing
M6	Theft of funds	A – Bi-monthly Bank statements to be obtained and be reconciled and signed off by RFO. B - Ensure Fidelity Insurance in place against theft of funds by staff, councillors and other persons.	A – Bi-monthly B - Reviewed annually
M7	Theft of petty cash or stamps.	A - No petty cash held, all out of pocket expenses incurred by Councillors and Officers to be repaid by cheque against receipts. B – Postage stamps held by Clerk and RFO to be kept to a minimum and securely stored	A – Ongoing B - Ongoing
L	Insurance & Liability		
L1	Level of cover inadequate to replace lost assets	A – P Council Insurance schedule of to be reviewed by RFO in association with Council annually to review repercussions of under insurance vs affordability of cover. B – Confirm that insurance provided by other policies e.g. Village Hall is appropriate and adequate.	A - As necessary i.e. when new asset purchased, but at least annually. B - Village Hall bldg. & contents cover now reviewed annually in Sept. by RFO
L2	Inadequate records of Council's assets and possessions	A - Asset Register maintained by RFO and listed in supplementary Notes to the Accounts at Audit. B – Any deeds or other legal documents relating to assets to be stored securely for P Council by NHDC. C – A record of all asset disposals to be maintained by RFO & reviewed annually by Council. D – Assets loaned out to be covered by a signed loan agreement.	A - Annually B – Ongoing C – Physical check of all assets by RFO annually D - Ongoing
L3	Public liability - Injury to public, employees, members and volunteers including long term liability where children are involved	A – Regular H&S checks to be carried out on play areas and equipment and periodic risk assessments of new / abnormal work practices. B - Visual inspections of other village open spaces, structures & trees. C – Review insurance policy annually for adequacy of cover. D – Retain all insurance & claim documents for at least 25 years.	A.i – Monthly Broadmead Leisure A.ii –Annual by RoSPA B – Monthly by PC C – annually by PC D – RFO & Clerk to arrange; Ins. records prior to 2010 incomplete.
L4	Employee liability – non-compliance with H&S and employment law.	A – Job Descriptions & Employment Contracts in place B – Disciplinary and Grievance procedures in place C – Monitor H&S and Employment Law updates	A – New contracts were put in place January 2024 B - introduced during 2013

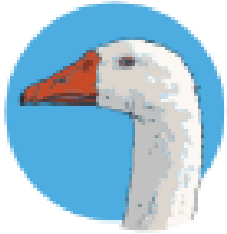
Sandon Parish Council

Ref: Financial & Business Risk Asst.14/01/2026.17

			C - HAPTC is currently main source of this info.
Ref	Risk	Countermeasures to Mitigate Risk	Notes / adequacy of current countermeasures
L5	Council not compliant with Real Time PAYE & Auto Enrolment Pension regs. and monthly patrol reporting. to HMRC.	A – Clerk & RFO employed w.e.f. 6 April 2013 B – Council is now registered for mandatory Real Time Reporting of PAYE C – PC Staff are paid at each meeting, RFO to be vigilant in ensuring that this is done. D – w.e.f. Feb 2017 Council is registered with NEST pensions. E – Clerk / RFO to attend relevant training courses	A,B & C – Ongoing Current Officers not HR experts - consider use of HR consultant and or contract payroll company to further mitigate risks in L4 & L5.
L6	Inadequate employment policies and procedures within Council.	Now in place – see L5 above	
Legend			
NOTE! The assessed severity of the risk takes account of the combined effect of the probability of occurrence and the severity of the impact.	Low Risk No further action required	Medium Risk Additional work required on countermeasures / safeguards	High Risk Urgent action required to address risk
Assessor (RFO) & Signature Caroline Scott Date: 14 th January 2026		Chairman & Signature RJ Davies Date	Reviewed and adopted by Sandon Parish Council at its meeting on 14/01/2026 Councillor: Signature

Sandon Parish Council - Register & 'Restated' Valuation of Fixed Assets 1 - for year ended 31 March 2025

SPC Asset Ref.	Asset Loc'n Code*		Date acquired	£ value when acquired / received (Excl.VAT)	£ Inst'n. Cost (Excl. VAT)	£ Value for Audit Commis'n (Purch + Inst'l'n)	£ value at start of year or as acquired / received (excl inst'n)	% Annual deprec'n - linear	£ Deprec'n this year	£ Net val. for PC Mgt purposes (excl VAT & after depr'n)	Date of disposal	£ value at disposal	Notes
01-001	CE	Village Hall - (Community Asset, conveyed to the Council by St Albans Diocesan Board of Finance & E Faur Walker, £550 paid by the Council from funds raised by donations, subscr'ns & gifts	13/05/1957	550.00	0.00	1.00	1.00	0	0.00	1.00			This <u>Community Asset</u> hence valued at a nominal £1.00. the Council holds the freehold as custodian trustee not beneficial owner and the management is undertaken by managing trustees.
05-00A	RG	Big Giraffe steel climbing frame, included at nominal £1.00 (Wicksteeds of Royston)	Prior to 1977	unknown	unknown	1.00	1.00	0	0.00	1.00	-	-	General Note! Fully depreciated items shown at nom. £1 if retained
05-001	RG	1 Childrens pedestal slide (Wicksteed Leisure ref. 6050.062)	12/01/2006	2947.00	581.00	3528.00	1.00	0	0.00	1.00	-	-	Note! Valuation of Fixed Assets for Audit Commission reporting - (shaded green) at Purchase cost + Installation cost, excluding VAT.
05-002	RG	1 Childrens traditional 10ft 1 bay 2 seat swing (Wicksteed Leisure ref. 6040.008)	22/06/2007	1357.00	504.03	1861.03	1.00	0	0.00	1.00	-	-	
05-003	RG	1 Childrens traditional 8ft 1 bay 2 seat swing (Wicksteed Leisure ref. 6040.005)	22/06/2007	1266.00	486.68	1752.68	1.00	0	0.00	1.00	-	-	
05-004	RG	Safety Surfacing (beneath play equipment) (Wicksteed Leisure ref. 6130 Grass)	22/06/2007	3201.00	1948.55	5149.55	1.00	0	0.00	1.00	-	-	Note! Valuation of Fixed Assets for Parish Council internal management purposes (shaded red) at Purch cost excl'g installation cost and VAT less cum. annual depreciation charge. Fully depreciated assets stated at £1 if retained.
05-005	RG	1 Playground Signboard (Wicksteed Leisure ref 6120.164/P)	22/06/2007	269.00	96.00	365.00	1.00	0	0.00	1.00	-	-	
05-020	RG	2 Countryside seats (Glasdon ref. 333/0103)	25/08/2009	886.22	200.00	1086.22	1.00	0	0.00	1.00	-	-	
05-021	RG	1 Countryside bench (Glasdon ref. 333/0102)	25/08/2009	293.45	100.00	393.45	1.00	0	0.00	1.00	-	-	
05-023	TH	Boxed set of bronze handbells (gifted to PC)	17/05/2012	796.00	0.00	796.00	318.20	5	39.80	278.40	-	-	Item was gifted to SPC and value is as advised by the donor
05-026	VH	DVD Player,screen, speakers & audio visual equipment (Next Communications)	01/12/2013	1073.00	260.00	1333.00	1.00	0	0.00	1.00	-	-	
05-027	VH	Curtains 5 prs fire resistant & 1 roller blind (Finesse)	03/03/2014	2249.17	0.00	2249.17	1.00	0	0.00	1.00	-	-	
05-030	VH	7 Folding tables (Advanced Moulds Ltd)	04/01/2016	614.90	0.00	614.90	1.00	20	122.98	1.00	-	-	
05-032	VH	Magrini baby changing unit (Direct365)	25/03/2016	216.00	0.00	216.00	1.00	20	43.20	1.00	-	-	
05-033	LE	HP 250G4 Laptop (SN: CND6012DML) & Software (PC World Business)	29/03/2016	370.84	0.00	370.84	1.00	0	0.00	1.00	-	-	
05-035	CE/RG /RH	3 Ex BT Phone Boxes	18/03/2016	3.00	0.00	3.00	3.00	0	0.00	3.00	-	-	3rd Phone Box purchased for £1 in 2016/17, added to Register 2017/18
05-036	CE	AED Equipment for Church End phone box (P Davies)	24/10/2016	490.00	150.00	640.00	1.00	20	98.00	1.00	-	-	SPC has taken on the responsibility of the AED at Roe Green Pavilion, but not as an asset
05-037	ME/RR/ RG/RH	4 Oak Parish Council Noticeboards	04/06/2017	3320.00	190.00	3510.00	1.00	20	664.00	1.00	-	-	Payment spanned 2016/17 and 2017/18, installed 04/06/2017
05-037	VH	Beko Larder Fridge LSG1545	13/09/2017	195.83	0.00	195.83	1	33	64.62	1.00	-	-	
Cumulative Totals:				20098.41	4516.26	24066.67	338.20		1032.60	298.40		0.00	298.40
Total value of Sandon PC Capital Assets at 5 January 2026 after depreciation for the year:													
Prepared by RFO C. Scott					Reviewed by Internal Auditor					Council approval confirmed, Chairman J Davies:			
Legend: *Asset Location Codes: C =Church; CE = Church End; LE = Lye End; ME = Mill End; RG = Roe Green; TH = Tay House; VH = Village Hall; RH = Red Hill; G=Gannock, OR=Old Rectory, RR=Rushden Road (last updated 08/01/2025)													



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CALENDAR OF MEETINGS 2026-2027 (Typically 2nd Wednesday of the month)

Month/Date Monday		Time	Meeting	Venue
2026 January	14 th	7.30pm	Council Ordinary	Sandon Village Hall
March	11 th	7.30pm	Council Ordinary	Sandon Village Hall
May	13 th	7:00pm	Annual Parish Assembly	Sandon Village Hall
May	13 th	7.30pm	Council Annual	Sandon Village Hall
July	8 th	7.30pm	Council Ordinary	Sandon Village Hall
September	9 th	7.30pm	Council Ordinary	Sandon Village Hall
November	11 th	7.30pm	Council Ordinary	Sandon Village Hall
2027 January	16 th	7.30pm	Council Ordinary	Sandon Village Hall
March	10 th	7.30pm	Council Ordinary	Sandon Village Hall

Financial Report for Sandon Parish Council Meeting

14th January 2026

a) To note receipt of income (5th January 2026):

- Total receipts: precept payment £8798.74
- NHDC Winter celebration grant £ 186.00
- Memo: VAT reclaim for £79.80 received

Available balance (Bank a/c less uncleared chq & committed funds) **£19,447.36**

b) To receive summary report of receipts and payments against budget

See Budget and management account

c) To receive bank reconciliation

d) To consider grant applications from local groups

None received

e) To authorise payments made in accordance with the budget January 2026 spend approvals /
cheque release authorisations required:

- Focus Broadband (to note inv 10974396 & 11003705 already paid) £ 98.87
- Clerk/RFO Salaries £ 885.92
- Bank Charges – these are new £ 9.98
- Parish Online £ 48.00

Total new (January 2026) expenditure to be approved by PC £ 1,042.77

Projected Balance following above January 2026 expenditure: £18,404.59

f) To note the 2025-26 Internal auditor interim report

g) To set Precept for 2026/27

SANDON PARISH COUNCIL 2025-26 BUDGET & MANAGEMENT ACCOUNTS

Month 1 - to 31 March 2026

	2024-2025 Actual	2025-2026 Budget	£ Actual YTD paid (excl'g VAT)	£ Actual YTD VAT paid	Forecast to 31 March 2026
Balance in Santander Bank a/c at prior year end	17683.16	17683.16	18723.06		
Cash and cheques in hand					
Less value of uncleared cheques as at prior year end	-2150.56	-2150.56			
Less Creditors (money owed by SPC) - at prior year end					
Plus Debtors (money owed to SPC) - at prior year end					
Net balance at start of current year	15532.60	15532.60	18723.06		
Receipts					
Precept	9321.94	8,500.00	8798.74		9,000.00
Grants			186.00		
VAT	212.76		79.80		
Other receipts (uncleared and returned cheque)	160.00				
TOTAL	9,694.70	8,500.00	9,064.54	0.00	9,000.00
Expenditure					
Operating expenses					
Employment costs (including PAYE)	4634.68	5,300.00	1782.45		3,517.55
Insurance	464.00	500.00	464.00		36.00
Playground Management (annual ROSPA inspection)	78.00	95.00	96.00		-1.00
Audit Commission (Audit fee)	187.25	200.36	200.36		0.00
Village Hall rent		150.00	150.00		0.00
Clerk's expenses		37.50			37.50
Financial Officer's expenses					0.00
Other operating expenses (incl IT)	152.84		86.00	17.20	-86.00
Parish Council Election expenses (in allocated PC reserves)					0.00
Councillor & Officer Training (HAPTC)	60.00	500.00	69.00		431.00
Subscriptions - (HAPTC, SLCC, ICO, Focus broadband)	419.08	423.00	667.34	66.68	-244.34
Professional services (VAT on legal fees)					0.00
Other admin and general expenses (incl bank charges)	72.00		9.98		-9.98
Total operating expenses	6,067.85	7,205.86	3,525.13	83.88	3,680.73
Section 137 Grants awarded by Sandon PC		1,500.00			1,500.00
Sandon PCC					0.00
Friends of Sandon School	500.00		500.00		-500.00
Sandon Gardeners Club	100.00				0.00
Sandon Sports Club					0.00
Sandon Cygnets					0.00
Sandon Strollers Cricket Club					0.00
Herts Air Ambulance					0.00
D-Day celebration	291.50		313.23		-313.23
Total grants awarded	891.50	1,500.00	813.23	0.00	686.77
Village projects					0.00
New General Equipment					0.00
Village Hall Improvements & Equipment		450.00			450.00
Other Village projects		300.00			300.00
Total village projects	0.00	750.00	0.00	0.00	750.00
Maintenance of assets & miscellaneous					0.00
Repairs & maintenance (regular payment to Broadmead Leisure)	195.00		3,755.00	163.00	-3,755.00
Capital replacements					0.00
Other costs	79.20				0.00
Total maintenance & miscellaneous expenditure	274.20	0.00	3,755.00	163.00	-3,755.00
Earmarked reserves					0.00
Parish Council Election expenses		1,744.13			1,744.13
Capital Replacements		1,000.00			1,000.00
Repairs and Maintenance		600.00			600.00
New equipment		500.00			500.00
Village Hall improvements		500.00			500.00
					0.00
TOTAL EXPENDITURE	14,467.10	9,455.86	8,093.36	246.88	1,362.50
TOTAL INCOME	9,694.70	8,500.00	9,064.54		9,000.00
Spending from Reserves (- denotes use of reserve)	-4,772.40	-955.86	971.18		7,637.50
Total year to date receipts less total year to date payments (incl. VAT)				724.30	
Net actual balance (excluding creditors & debtors)				19,447.36	
memo: Total payments incl. VAT				8,340.24	
Application of funds at 5th January 2026					
Balance in Santander bank a/c		19,447.36		Reconciled:	yes
Less unrepresented cheques		0.00			
Less committed funds		0.00			
Plus cash / cheques to pay-in		0.00			
Plus Debtors (HMRC is not included as debtor for unclaimed VAT)		0.00			
Net funds available to Sandon Parish Council at 24th October 2025		19447.36			
Free Reserves (funds available less unspent budget)		18084.86		Date:	
Memo: Reclaimed VAT (paid by SPC but not yet repaid by HMRC)		246.88			Prepared by CFGS 05/01/2026

Councillor Signature confirming Balance reconciliation to Bank Statement.



Business Account



Santander Business Banking
Operations
Sunderland
SR43 4FW

SANDON PARISH COUNCIL
LYE END FARM
MILL END
SANDON
BUNTINGFORD
UNITED KINGDOM
SG9 0RS



For all Business Banking enquiries,
please call 0330 123 9860

To help us maintain and improve our
customer service we might monitor or
record your calls.

If you have sight or hearing loss, you
can use Relay UK services at 18001
0330 123 9860



Online Banking service and information
available at www.santander.co.uk

Your account summary for

4 December 2025 to 3 January 2026

Account name: SANDON PARISH COUNCIL
Account number: 80109709 Sort code: 090152
BIC: ABBYGB2LXXX IBAN: GB93ABBY09015280109709
Statement number: 001/2026

Page 1 of 3

Balance brought forward from 3rd December statement £19,746.17

Total credits: £0.00

Total debits: -£298.81

Your balance at close of business 3 January 2026 £19,447.36

Credit interest rate: No credit interest is paid on this account.

News and information

We continue important information on the back of this page.

Please keep this statement as you might need it in the future. If you have any questions please call us on the number above. VAT registration number 466 2647 24

Tell us how we can help you

We all need some help from time to time. So, if you need any support with your banking because of a disability, your mental health, or problems at home, we're here for you. Whether it's a temporary or permanent situation, you only need to tell us once. We'll make a note of things, so you don't have to explain it to us again. Call us, pop into a branch, or type 'tell us once' into chat when logged on to Online Banking.

Santander UK plc. Registered Office: 2 Triton Square, Regent's Place, London, NW1 3AN, United Kingdom. Registered Number 2294747. Registered in England and Wales.
www.santander.co.uk. Telephone 0330 9 123 123. Calls may be recorded or monitored. Authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority. Our Financial Services Register number is 106054. You can check this on the Financial Services Register by visiting the FCA's website www.fca.org.uk/register. Santander and the flame logo are registered trademarks.

MCBX00008_20251218_G_061

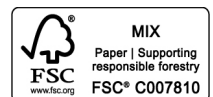
Important messages

Want to make a complaint? We're sorry if we've not given you the service you expect. We'd like to put things right as soon as we can. Please talk to us - call our complaints team on **0800 171 2171**.

Gone overdrawn without arranging an overdraft first? If you do this, or go over your agreed overdraft limit, we might charge you interest or fees. For details, see the table below.

	Unarranged overdraft rates and fees		
	Interest rate	Paid item fee	Unpaid item fee
Treasurer's Current Account	No interest	No fee	No fee
Business Current Account - Classic	14.94%	No fee	No fee

If money is a bit of a struggle for you at the moment, you're not alone. The last couple of years have been difficult, and we're now seeing rises in the cost living and doing business. We know talking about your business finances isn't easy, and we're here to help. You can find further information on <https://www.santander.co.uk/business/support>.





Account Name: SANDON PARISH COUNCIL
Account number: **80109709** (Sort Code 090152)
Statement number: 001/2026 Page number: 3 of 3

Date	Description	Credits	Debits	Balance
	Previous statement balance			19,746.17
18th Dec	PAYMENT BY CHEQUE WITH SERIAL NO 000816		234.00	19,512.17
20th Dec	CHARGES FROM 2025-11-01 TO 2025-11-30		9.98	19,502.19
31st Dec	DIRECT DEBIT PAYMENT TO FOCUS GROUP REF FH7203, MANDATE NO 0002		54.83	19,447.36
31st Dec	Current statement balance			19,447.36

Sandon Parish Council 2025-26

RTI Full Payment Submission (FPS)

Nov-2025

All Employees, Layout: Basic

Employee	Total Payments	Tax Deducted	Employee NIC	Net Pay	Employer NIC
C Scott	480.92			480.92	9.59
Total	480.92	0.00	0.00	480.92	9.59

Employer Totals:

	PAYE Month
Total Net Pay	480.92
TAX:	
NIC:	
Employer NIC	9.59
NIC Employment Allowance	-9.59 ** EPS item
Total NIC Due	0.00
Total Tax & NIC Due	0.00
HMRC ACCOUNT:	
Tax & NIC due for Nov-2025	0.00
Payment for Nov-2025	0.00
Balance carried forward to Dec-2025	0.00
OTHER PAYMENTS:	
TOTAL NET OUTLAY	480.92

** The NIC Employment Allowance is reported once on an RTI Employer Payment Summary (EPS) at the beginning of the year.

Amounts shown in the PAYE Month column are the totals for all the pay periods in that PAYE Month.

The figures in this report are based on the data contained in your payroll file NOW. If you have made changes to your data since submitting the RTI return for this period then the figures in this report may be different from those sent to HMRC originally.

Description	Date From	Date To	Qty	Price (£)
Sandon Village Hall - SG9 0QU				
Tel. No: DSL-SG90QU-001				
SoGEA (G) 80/20 Rental - Part Fibre	01/12/25	31/12/25	1	35.00
Static IP Address	01/12/25	31/12/25	1	1.70

Description	Date From	Date To	Qty	Price (£)
Sandon Village Hall - SG9 0QU				
Tel. No: DSL-SG90QU-001				
SoGEA (G) 80/20 Rental - Part Fibre	01/01/26	31/01/26	1	35.00
Static IP Address	01/01/26	31/01/26	1	1.70

INVOICE



Focus House
Ham Road
Shoreham-by-Sea
BN43 6PA

Sandon Parish Council
Sandon Village Hall
Payne End
Buntingford
Hertfordshire
SG9 0QU

VAT No. 837118622

Account No.	FH7203	Invoice No.	10974396	Date/Tax Point	14/11/25
-------------	--------	-------------	----------	----------------	----------

Description	Price Each	Qty	Total (£)
Service Charges	36.70	1	36.70
Subtotal			36.70
VAT at 20.00%			7.34
TOTAL DUE			44.04

Thank you for paying by Direct Debit. The amount shown will be collected on or after 28/11/2025



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For all sales enquiries please call **0330 024 2200** or email **sales@focusgroup.co.uk**

Let's connect. Let's grow.

PAYING YOUR INVOICE

Standard payment terms are 14 days from the date of this invoice. Choose how to pay from the following options:

Direct Debit

If the invoice does not confirm that you are already paying by DD, please email creditcontrol@focusgroup.co.uk and we will switch you to Direct Debit.

Electronic Payments

BACS, Internet and Telephone Banking Payments can be made to the following bank details:

Account Name: Focus 4 U Ltd

Sort Code: 40-25-03

Account No: 01464973

Please quote your Account No (FH7203) as the Reference

Pay your bill online

You can pay us online by going to www.focusgroup.co.uk/pay-online/

Cheque

Make cheques payable to Focus 4 U Ltd, quoting your account number (FH7203), and send to the address on the remittance advice below

To tell us you've already paid your bill, please email creditcontrol@focusgroup.co.uk

IF YOU NEED TO CONTACT US

For technical support and customer services please contact us via our customer portal at <https://portal.focusgroup.co.uk>.

For all other contact details please go to our customer area at <https://focusgroup.co.uk/customer-area>.

If your contract is coming to an end and you would like to discuss the options available to you, please contact us on customerengagement@focusgroup.co.uk

We make every effort to ensure our customers are happy with the level of service they receive from us. However, despite our best efforts, we appreciate sometimes, things can go wrong. When they do, we want to know so we can put them right. Please see our Customer Complaints Code <https://focusgroup.co.uk/information/customer-complaints-code/> for how you can get in touch, including how to use the Alternative Dispute Resolution Service provided by the Ombudsman.

Please detach and enclose with your payment

Focus House
Ham Road
Shoreham-by-Sea
BN43 6PA

Account No.

FH7203

Cheque Enclosed

☐

Electronic Payment

☐

Amount you are paying

REMITTANCE ADVICE

INVOICE



Focus House
Ham Road
Shoreham-by-Sea
BN43 6PA

Sandon Parish Council
Sandon Village Hall
Payne End
Buntingford
Hertfordshire
SG9 0QU

VAT No. 837118622

Account No.	FH7203	Invoice No.	11003705	Date/Tax Point	15/12/25
-------------	--------	-------------	----------	----------------	----------

Description	Price Each	Qty	Total (£)
Service Charges	36.70	1	36.70
Additional Services (see page 3 for breakdown)	8.99	1	8.99
Subtotal			45.69
VAT at 20.00%			9.14
TOTAL DUE			54.83


Thank you for paying by Direct Debit. The amount shown will be collected on or after 31/12/2025

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Sort Code: 40-25-03

Account No: 01464973

Please quote your Account No (FH7203) as the Reference

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You can pay us online by going to www.focusgroup.co.uk/pay-online/

Cheque

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To tell us you've already paid your bill, please email creditcontrol@focusgroup.co.uk

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For all other contact details please go to our customer area at <https://focusgroup.co.uk/customer-area>.

If your contract is coming to an end and you would like to discuss the options available to you, please contact us on customerengagement@focusgroup.co.uk

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Please detach and enclose with your payment

Focus House
Ham Road
Shoreham-by-Sea
BN43 6PA

Account No.

FH7203

Cheque Enclosed

☐

Electronic Payment

☐

Amount you are paying

REMITTANCE ADVICE

Description	Site	Price Each	Qty	Total
Total Care - Power Up - Business Essentials	N/A	8.99	1	8.99
TOTAL SERVICE CHARGES				8.99

Invoice



Invoice number 26UF030-0005
Date of issue November 25, 2025
Date due December 25, 2025

Parish Online
PO Box 6987
Basingstoke
RG24 4HQ
United Kingdom
+44 1256 586980
support@parish-online.co.uk

Bill to
Sandon
United Kingdom
rfo@sandonherts.co.uk

£48.00 due December 25, 2025

[Pay online](#)

Alternative payment methods:

BANK TRANSFER
Name: Geosphere Ltd | Sort Code: 09-01-29 | Account: 26025982.

CHEQUE
Please make cheques payable to 'Geosphere Ltd' and post to 'Geosphere Ltd, PO Box 6987, Basingstoke, RG24 4HQ'.

VAT Number: GB296312096.

Description	Qty	Unit price	Tax	Amount
Parish Online - Mapping Software (per Year) Nov 25, 2025 – Nov 25, 2026	1	£50.00	20% (on £40.00)	£50.00
Subtotal				£50.00
Complimentary Discount (20% off)				-£10.00
Total excluding tax				£40.00
VAT (20% on £40.00)				£8.00
Total				£48.00
Amount due				£48.00

Sandon Parish Council 2025-26

RTI Full Payment Submission (FPS)

Dec-2025

All Employees, Layout: Basic

Employee	Total Payments	Tax Deducted	Employee NIC	Net Pay	Employer NIC
C Scott	405.00			405.00	
Total	405.00	0.00	0.00	405.00	0.00

Employer Totals:

	PAYE Month
Total Net Pay	405.00
TAX:	
NIC:	
HMRC ACCOUNT:	
Credit Balance from Nov-2025	0.00
Tax & NIC due for Dec-2025	0.00
Payment for Dec-2025	0.00
Balance carried forward to Jan-2026	0.00
OTHER PAYMENTS:	
TOTAL NET OUTLAY	405.00

Amounts shown in the PAYE Month column are the totals for all the pay periods in that PAYE Month.

The figures in this report are based on the data contained in your payroll file NOW. If you have made changes to your data since submitting the RTI return for this period then the figures in this report may be different from those sent to HMRC originally.

Internal Audit Report - Interim

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

Name of council:	Sandon Parish Council		
Name of Internal Auditor:	James Parker	Date of report:	24/11/2025
Year ending:	31 March 2026	Date audit carried out:	Nov 2025

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

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

To the Chairman of the Council:

Introduction

As requested I have examined the operation and accounting of the Council and make the following comments, with reference to guidance for Internal Audit provided in the Practitioners Guide 2025. ~~This report should be read in conjunction with the attached certificate (page 3 of the AGAR) which represents my assessment of the extent to which the Council has met the specified internal control objectives. I can confirm that the Clerk has been given the opportunity to comment on a draft of this report to minimise the risk of factual misunderstandings.~~

I am required to assess, for each objective, 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.' The Council should be aware that, where I make comments below but nevertheless give a 'yes' answer to the related control objective, I have given the 'yes' answer on the basis that I consider that the objectives are met in all *significant* respects and/or to a standard *adequate* to meet the needs of the authority. This is somewhat subjective and the Council should consider, when assessing any risk referred to in my comments, that others may take an alternative view.

This report should also be read in conjunction with guidance laid out in The Practitioners' Guide 2025.

Section 1, 2 and 3 of the guide represents the proper accounting and governance practices ('proper practices') referred to in statute.

Section 4 of the guide sets out the non-statutory, best practice, guidance relating to internal audit which authorities are required to consider.

Section 5 of the guide provides supporting information and practical examples to assist smaller authority officers to manage their governance and financial affairs and is not mandatory.

By using this guide to refer to the proper practices referred to in statute, and considering the non-mandatory guidance, you can ensure that the systems and procedures you have in place are robust and offer a secure framework of governance and accountability.

~~These comments and the attached certificate will inform the authority's response to Assertion 2 and Assertion 6 in the annual governance statement.~~

General

It is clear from inspection of records presented to me, discussion with the Clerk and inspection of the Council's website, that the Council's business is well managed and recorded, with high standards applied. The documentation, both on the website and in terms of the submissions made in response to audit questions was well organised and the Clerk was quickly able to respond to questions. I do have a small number of observations however none amounting to a major concern. These are set out below.

A. Appropriate accounting records have been kept throughout the Year & Periodic bank reconciliations were properly carried out during the year (Yes)

B. The authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. (Yes)

C. The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. (YES).

D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. (YES)

The statutory process for determining the precept is set out in the Local Government Finance Act 1992 Section 49A1. This specifies the matters that must be considered, how they are to be applied, and the formula for calculating the precept

Unfortunately, and in contravention to the legislation, it still appears that the precept was (as in previous years) an input to not an outcome from the calculation. It is also noted that the additional income from the Council Tax Reduction Scheme is not recorded in the budget. I am advised that this is not known until the precept demand is completed; however an attempt could be made to estimate it if the District Council is unable to provide the formula by which it is calculated.

On the grounds that I can find no evidence to suggest that the outcome would have differed materially had these deficiencies been addressed, I am responding 'yes' to this assertion however others may take a different view.

1 <https://www.legislation.gov.uk/ukpga/1992/14/section/49A>

E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for (Yes)

With the exception of the payments due from the District Council there is no income.

F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for (n/a)

It is understood that petty cash is not in use. This section has therefore been marked 'not covered'.

G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied. (Yes)

It was noted that the September 2025 payslip for the Clerk appears to show an underpayment due to a miscalculation of the pay rate for the 'RFO' element of the job.

H. Asset and investment registers were complete and accurate and properly maintained. (Yes)

J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate (Yes)

K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt. (Yes)

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. (Yes)

It is noted that minutes of Council meetings refer to documents (background papers) which are linked to not incorporated within the parent document. Whilst this meets the requirements of the legislation, it does not ensure that the record is robust with time. Websites and documents therein get moved and, unless links are maintained, which is unlikely, they eventually fail as a consequence. The Council is strongly encouraged to include embed background papers with the minutes and/or agenda instead of lining to them so that the long term integrity of the record is ensured.

O. Trust funds (including charitable) – The Council met its responsibilities as a Trustee (n/a)

Yours sincerely,

James Parker
Internal Auditor to the Council
01279 724235
jwparker@cantab.net

Sandon Parish Council 2026-27 Agreed Budget

	2023-24 Actual	2024-25 Budget	Actual 10 Nov 2025	Forecast to 31 March 2026	Difference	AGREED Budget 2026/27
Receipts						
Precept	9,000.00	8,500.00	8798.74	8798.74	298.74	8,500.00
Grants			186.00	186.00	186.00	
VAT			79.80	79.80	79.80	
Other receipts					0.00	
TOTAL	9,000.00	8,500.00	9,064.54	9,064.54	564.54	8,500.00
Expenditure						
Operating expenses						
Employment costs (including PAYE)	4,600.00	5,300.00	983.88	5,300.00	0.00	5,406.00
Insurance	500.00	500.00	464.00	500.00	0.00	500.00
Playground Management (annual ROSPA inspection)	95.00	95.00	96.00	96.00	-1.00	95.00
Audit Commission (Audit fee)	175.00	200.36	200.36	200.36	0.00	200.36
Village Hall rent	150.00	150.00	150.00	150.00	0.00	150.00
Clerk's expenses	37.50	37.50		37.50	0.00	37.50
Financial Officer's expenses	37.50				0.00	
Other operating expenses (incl IT)	503.00		86.00	86.00	-86.00	530.00
Parish Council Election expenses (in allocated PC reserves)					0.00	
Councillor & Officer Training (HAPTC)	694.00	500.00	69.00	500.00	0.00	300.00
Subscriptions - (HAPTC, SLCC, ICO)	408.00	423.00	584.95	584.95	-161.95	423.00
Professional services (VAT on legal fees)					0.00	
Other admin and general expenses					0.00	
Section 137 Grants awarded by Sandon PC	1,500.00	1,500.00		686.77	0.00	1,500.00
Sandon PCC						
Friends of Sandon School			500.00	500.00		
Sandon Gardeners Club						
Sandon Sports Club						
Sandon Cygnets						
Sandon Strollers Cricket Club						
Herts Air Ambulance						
Village projects			313.23	313.23		
New General Equipment					0.00	
Village Hall Improvements & Equipment		450.00			450.00	
Other Village projects	1,140.00	300.00			300.00	300.00
Donation to Redhill Reform Church Graveyard						
Maintenance of assets & miscellaneous						
Repairs & maintenance			3,560.00	3,560.00	-3,560.00	936.00
Capital replacements					0.00	8,000.00
Other costs					0.00	150.00
Earmarked reserves						
Parish Council Election expenses	1,744.13	1,744.13				1,744.13
Capital Replacements	1,000.00	1,000.00				1,000.00
Repairs and Maintenance	600.00	600.00				600.00
New equipment	500.00	500.00				500.00
Village Hall improvements	500.00	500.00				500.00
TOTAL EXPENDITURE/PRECEPT	14,184.13	13,799.99	7,007.42	12,514.81	-3,058.95	18,527.86
TOTAL INCOME	9,000.00	8,500.00	9,064.54	9,064.54	564.54	8,500.00
Spending from Reserves (- denotes use of reserve)	-5,184.13	-5,299.99	2,057.12	-3,450.27	3,623.49	-10,027.86