



Little Braxted Parish Council

You are summoned to attend the Meeting of Little Braxted Parish Council to be held at the Braxted Bakery, Witham Road, on Tuesday 11th March 2025 at 7.00 p.m.

Gordon Mussett
Parish Clerk
27th February 2025

AGENDA

- 1. Apologies for absence**
To receive apologies for absence
- 2. Declarations of Interest**
For Members to declare any interests in matters on the agenda
- 3. To Consider any requests from Members for Dispensations**
To consider any requests from Members with pecuniary interests for dispensations to enable them to participate on the item in which they have a pecuniary interest
- 4. To Agree and Approve the Minutes of the Meeting held 14th January 2025**
To agree and approve the minutes of the meeting held on 14th January 2025 as a true record
- 5. To Invite Members of the Public to speak on Matters Regarding and Affecting the Parish**
- 6. To Further Review the Siting of the Dog Bin – Attached**
To further review the siting of the Dog Bin
- 7. To Agree to Purchase and Install Two Steel Bells to Protect the War Memorial Grounds – Attached**
To agree to purchase and install two steel bells to protect the war memorial grounds
- 8. To Note and Agree the Internal Auditor's Terms of Engagement – Attached**
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9. To Receive a Financial Statement as of 31st January 2025 – Attached

To receive a financial statement as of 31st January 2025

10. To Approve the following payments made between meetings

To note following payments made between meetings:-

Document Reference	Payable To	In Respect of	£
900	Maldon District Council	Replacement of cancelled cheque 890	£210.23
901	Maldon District Council	Speed Checks	£114.67
902	G N Mussett	Clerk – February	£170.11
903	H Bendall	Litterpicking – February	£75.73

11. To Approve the Following Payments

To approve following payments

Document Reference	Payable To	In Respect of	£
904	Information Commissioner	Renewal of Registration	£40.00
905	The Braxted Bakery	Hire of Room for Meetings	£175.00
906	G N Mussett	Clerk- March	Tbc
907	H Bendall	Litterpicking – March	Tbc
908	HMRC	Tax/NI	Tbc

12. Clerks Report – for Information

a) Bridge Width Restriction

13. Closure

ITEM 6

To Further Review the Siting of the Dog Bin

The Contractor has rejected the site selected at the last Council meeting on the grounds of it being “too muddy” to be used/emptied safely.

Members are asked to agree an alternative solution, bearing in mind that approval from both Essex Highways and the Contractor are required for any siting not on the Council’s land

ITEM 7

To Agree to Purchase and Install Two Steel Bells to Protect the War Memorial Grounds

The Council has expressed concern that vehicles continue to damage the area surrounding the war memorial. It is possible to have two heavy steel bells installed at the two most damaged corners at a cost of £950.

Members are to consider installing two such bells

ITEM 8

To Note and Agree the Internal Auditor’s Terms of Engagement

The Council has previously agreed the appointment of the Suffolk Association of Local Councils as its Internal Auditor. This item is purely to agree the terms of the Internal Audit.



SALC INTERNAL AUDIT SERVICE – LETTER OF ENGAGEMENT

SALC is committed to providing a high-quality internal audit service which aims to assist local councils to maintain and improve internal controls in accordance with proper practices as set out in the Accounts and Audit Regulations.

This letter of engagement sets the terms of the agreement between SALC and the council which includes details such as the scope, responsibilities and fees. This will need to be approved at the next council meeting and recorded in your minutes of the decision to appoint SALC as the internal auditor for the period 1st April 2024 - 31st March 2025.

Internal audit objectives and responsibilities

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council, and to achieve this will adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- the effectiveness of operations
- the economic and efficient use of resources
- compliance with applicable policies, procedures, laws and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity and corruption
- the integrity and reliability of information, accounts and data

Accordingly, in the conduct of planned audits internal audit may:

- carry out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year to be able to complete the Annual Internal Audit Report (AIAR) section of the Annual Governance and Accountability Return (AGAR).

- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being carried out as planned

The scope of the internal audit activity

There are no limitations on internal audit's scope of activities. The scope of internal audit allows for unrestricted coverage of the council's activities, including both financial and non-financial systems of internal control.

Independence

The main determinant of the effectiveness of internal audit is that it is seen to be independent in its planning and operation. To ensure this, internal audit will operate within a framework that allows:

- unrestricted access to the officers of the council
- reporting in its own name
- segregation from the day to day operations of the council

Every effort will be made to preserve objectivity by ensuring that all internal auditors are free from any conflicts of interest and do not undertake any non-audit duties on behalf of the council.

Rights of access

There are no limitations on internal audit's access to records. Internal auditors have the authority to:

- access council premises at reasonable times agreed in advance
- access all assets, records, documents, correspondence and control systems
- receive any information and explanation considered necessary concerning any matter under consideration
- require any employee to the council to account for cash, stores or any other council asset under his/her control
- access records belonging to third parties, such as contractors when required

The council's responsibilities

The Responsible Financial Officer and Proper Officer have clearly defined responsibilities for risk management, internal control, internal audit and preventing fraud and corruption.

The existence of internal audit does not diminish the responsibility of the council to establish systems of internal control to ensure that activities are conducted in a secure and well-ordered manner. **Please be aware that if the council is late reporting for the present year, the council will fail the public rights test on the AGAR for the following year.**

When booking the internal audit through the SALC member portal, please ensure that you are confident that the required information to carry out the internal audit will be uploaded by that booking date. We kindly ask that this is uploaded a week prior to that date. **If the supporting documents are not uploaded in time, there is a risk that SALC is not able to deliver the service at that time as the date may potentially be pushed back.**

Reporting

The internal auditor will formally report the results of audits and the recommendations made to the council and will follow up at subsequent internal audits to make sure that corrective actions are taken.

Data protection

This internal audit offer is an additional service provided by SALC as described in our published privacy notice (section 6) [available on our website here](#). When booking this service you are providing consent to proceed. The delivery of the internal audit service involves the handling of some personal data supplied by the member council. For the purposes of data protection legislation SALC is the data controller and the internal auditor is the data processor. SALC and internal auditors, whilst separate entities, work in partnership to deliver a service that seeks to support and improve local councils. SALC and the internal auditor have entered into a data sharing agreement as part of their terms of engagement.

Audit fees for 2025

Income/expenditure, whichever is higher (excl. VAT)

Up to £5,000	£124.00
£5,001 - £15,000	£183.00
£15,001 - £25,000	£230.00
£25,001 - £50,000	£282.00
£50,001 - £100,000	£332.00
£100,001 - £200,000	£407.00
£200,001 - £300,000	£490.00
£300,001 - £400,000	£542.00
£400,001 - £500,000	£600.00
£500,001 +	£692.00
£28 hourly rate for meetings/ad-hoc training/development of materials	

AUDIT PROCEDURE

The internal audit service will remain electronic and commence on 1st April 2025.

The clerk of the council will be able to book the audit for a specific week, if available, through the SALC member portal, by clicking on the view button on the 'booking page' card. Select 'BOOK internal audit' drop down box to reveal the weekly booking slots. Upon booking, SALC will provide the clerk with a link to a dedicated folder on our shared secure Office 365 OneDrive. Council papers and the completed customer information and guidance sheet must be uploaded to the dedicated folder. You can upload the information in an electronic format or be available to view on the council's website – **it is therefore important that you complete the customer information and guidance sheet provided and add any hyperlinks to information available on the council's website.** Electronic documents supplied shall be stored securely for six months following completion of the audit on SALC's secure Office 365 OneDrive. SALC will inform you of the internal auditor that will carry out the internal audit.

When allocated the internal auditor shall:

- process the documents in line with SALC's policies and procedures
- raise queries or points of clarification as soon as possible direct with you
- aim to complete the audit and upload the report to the allocated council folder on SALC's secure Office 365 OneDrive within 7-10 working days.

On receipt of the report admin@suffolk-alc.gov.uk will provide a link to an electronic copy together with a signed copy of the AIAR (page 4 of the AGAR) which can be downloaded. This will be sent to both the chairperson and clerk/RFO/lead officer.

Members are recommended to note and agree these terms

ITEM 8

Bank Reconciliation to 31st January 2025

Income

Date	Document reference	From	In Respect of	General Administration £	War Memorial £	Other £	VAT £	Total £
17/04/2024		HMRC	VAT Refund				£ 1,326.94	£ 1,326.94
07/05/2024		Maldon District Council	Precept			£ 4,886.00		£ 4,886.00
10/05/2024		Maldon District Council	Interest on Late Payment of Precept	£ 6.79				£ 6.79
21/11/2024		Great Braxted Parish Council	War Memorial Maintenance		£ 146.23			£ 146.23
21/11/2024		Great Braxted Parish Council	Remembrance Day			£ 92.07		£ 92.07
06/12/2024		Wickham Bishops Parish Council	War Memorial Maintenance		£ 457.97			£ 457.97
06/12/2024		Wickham Bishops Parish Council	Remembrance Day			£ 727.32		£ 727.32
13/12/2024		Essex Community Foundation	Grant for New Laptop	£ 548.00				£ 548.00
Total for Year				£ 554.79	£ 604.20	£ 5,705.39	£ 1,326.94	£ 8,191.32

Expenditure

Date	Cheque No	Invoice Reference	Payable To	In Respect of	Clerk's Salary £	Elections £	Subscriptions £	Audit Fees £	Insurance £	War Memorial £	Information Commissioner £	Fete	Litter Picking £	Other £	Total Net of VAT £	VAT £	Total £
07/05/2024	855		Maldon District Council	Speedchecks										£ 81.06	£ 81.06	£ 16.21	£ 97.27
07/05/2024	856		Essex Association of Local Councils	Annual Subscription			£ 73.22								£ 73.22		£ 73.22
07/05/2024	857		G N Mussett	Clerk's Salary	£ 161.21										£ 161.21		£ 161.21
07/05/2024	858		H Bendall	Litterpicking									£ 67.53		£ 67.53		£ 67.53
07/05/2024	859		Clear Councils	Insurance Renewal					£ 378.46						£ 378.46		£ 378.46
04/06/2024	860		H Bendall	Litterpicking									£ 83.61		£ 83.61		£ 83.61
04/06/2024	861		G N Mussett	Clerk's Salary	£ 161.21										£ 161.21		£ 161.21
04/06/2024	862		McAfee	Anti-Virus Renewal										£ 109.99	£ 109.99		£ 109.99
23/07/2024	863		CANCELLED												£ -		£ -
23/07/2024	864		H Bendall	Litterpicking									£ 67.53		£ 67.53		£ 67.53
23/07/2024	865		G N Mussett	Clerk's Salary	£ 161.21										£ 161.21		£ 161.21
23/07/2024	866		HMRC	Tax/NI	£ 120.60								£ 54.40		£ 175.00		£ 175.00
23/07/2024	867		Suffolk Association of Local Councils	Internal Audit				£ 223.00							£ 223.00	£ 44.60	£ 267.60
23/07/2024	868		G N Mussett	Clerk's Salary	£ 161.21										£ 161.21		£ 161.21
23/07/2024	869		H Bendall	Litterpicking									£ 67.53		£ 67.53		£ 67.53
10/09/2024	870		Screwfix	Litter Sacks									£ 18.97		£ 18.97	£ 3.80	£ 22.77
10/09/2024	871		Maldon District Council	Speedchecks										£ 95.56	£ 95.56	£ 19.11	£ 114.67
10/09/2024	872		CANCELLED												£ -		£ -
10/09/2024	873		H Bendall	Litterpicking									£ 83.61		£ 83.61		£ 83.61

10/09/2024	874	G N Mussett	Clerk's Salary	£ 161.21									£ 161.21		£ 161.21	
26/11/2024	875	HMRC	Tax/NI	£ 120.60							£ 54.40		£ 175.00		£ 175.00	
26/11/2024	876	H Bendall	Litterpicking								£ 67.53		£ 67.53		£ 67.53	
26/11/2024	877	G N Mussett	Clerk's Salary	£ 161.21									£ 161.21		£ 161.21	
26/11/2024	878	Royal British Legion	Wreath									£ 16.66	£ 16.66	£ 3.34	£ 20.00	
26/11/2024	879	Community Action Suffolk	Website Hosting									£ 50.28	£ 50.28	£ 10.05	£ 60.33	
26/11/2024	880	Maldon District Council	Dog Bin									£ 170.00	£ 170.00	£ 34.00	£ 204.00	
26/11/2024	881	G N Mussett	Clerk's Salary	£ 161.21									£ 161.21		£ 161.21	
26/11/2024	882	H Bendall	Litterpicking								£ 67.53		£ 67.53		£ 67.53	
26/11/2024	883	Maldon District Council	Speedchecks									£ 95.56	£ 95.56	£ 19.11	£ 114.67	
26/11/2024	884	Community Action Suffolk	Mailbox									£ 24.00	£ 24.00		£ 24.00	
26/11/2024	885	Sniege Store Ltd	Printer Ink									£ 56.21	£ 56.21	£ 11.24	£ 67.45	
26/11/2024	886	Land Registry	Search Fee									£ 6.00	£ 6.00		£ 6.00	
26/11/2024	887	TCMC Crowded Space Ltd	Road Closure									£ 765.00	£ 765.00	£ 153.00	£ 918.00	
26/11/2024	888	G N Mussett	Clerk's Salary	£ 232.16									£ 232.16		£ 232.16	
26/11/2024	889	H Bendall	Litterpicking								£ 138.46		£ 138.46		£ 138.46	
26/11/2024	890	Maldon District Council	Road Closure Notice									£ 175.19	£ 175.19	£ 35.04	£ 210.23	
26/11/2024	891	Goodlife Countryside Services	Garden Maintenance										£ 510.00		£ 510.00	
26/11/2024	892	Goodlife Countryside Services	Grass Cutting									£ 450.00	£ 450.00		£ 450.00	
14/01/2025	893	Currys	Replacement Laptop									£ 542.16	£ 542.16	£ 108.43	£ 650.59	
14/01/2025	894	G N Mussett	Clerk's Salary	£ 170.11									£ 170.11		£ 170.11	
14/01/2025	895	H Bendall	Litterpicking								£ 94.56		£ 94.56		£ 94.56	
14/01/2025	896	HMRC	Tax/NI	£ 140.60							£ 75.00		£ 215.60		£ 215.60	
14/01/2025	897	TheBestPDF	Data Transfer									£ 0.95	£ 0.95		£ 0.95	
14/01/2025	898	G N Mussett	Clerk's Salary	£ 170.11									£ 170.11		£ 170.11	
14/01/2025	899	H Bendall	Litterpicking								£ 75.73		£ 75.73		£ 75.73	
				£ 2,082.65	£ -	£ 73.22	£ 223.00	£ 378.46	£ 510.00	£ -	£ -	£ 1,016.39	£ 2,638.62	£ 6,922.34	£ 457.93	£ 7,380.27

Budget Analysis

BUDGET ANALYSIS						
2024/2025						
Item	Budget		Figures are net of VAT			Notes
	£	Income £	Expenditure £	Income	%age Budget Spe	
Clerk's Salary	£ 2,625.00		£ 2,082.65		79.3%	
Subscriptions	£ 75.00		£ 73.22		97.6%	
Audit Fees	£ 230.00		£ 223.00		97.0%	
Insurance	£ 375.00		£ 378.46		100.9%	
War Memorial	£ 450.00	£ 430.00	£ 510.00	£ 604.20	113.3%	
Information Commissioner	£ 40.00				0.0%	
Grass Cutting	£ 500.00		£ 450.00		90.0%	
Hall Hire	£ 150.00				0.0%	
Transparency Fund					#DIV/0!	Restricted funds
Other	£ 400.00		£ 63.16	£ 6.79	15.8%	
Election Fees	£ 25.00				0.0%	
Remembrance Day Parade	£ 170.00		£ 956.85	£ 819.39	562.9%	
Litterpicking	£ 1,175.00	£ 1,175.00	£ 1,016.39		86.5%	Restricted funds
Defibrillator	£ 50.00				0.0%	Restricted funds
Precept		£ 4,886.00		£ 4,886.00	100.0%	
Neighbourhood Watch Meetings						Restricted funds
McAfee Subscription	£ 100.00		£ 109.99		110.0%	
Website Hosting	£ 240.00		£ 74.28		31.0%	
VAS Signs	£ -					
Speed Checks	£ 350.00		£ 272.18		77.8%	
Replacement Laptop			£ 542.16	£ 548.00		Restricted funds
VAT Refund		£ 1,300.00		£ 1,326.94	102.1%	
Dog Bin			£ 170.00			
Totals net of VAT	£ 6,955.00	£ 7,791.00	£ 6,922.34	£ 8,191.32		
VAT				£ 1,326.94		

Bank Statement



MG 014100 F1V1870A 709F30EBB00066 36300 A 40917

THE OFFICIALS
LITTLE BRAXTED PARISH COUNCIL
25 EBENEZER CLOSE
WITHAM
CMB 2HX



LITTLE BRAXTED PARISH
COUNCIL

Sort Code 20-97-40
Account No 20189405

SWIFTBIC BUKBG22
IBAN GB53 BUKB 2097 4020 1894 05

Issued on 03 February 2025

Your Community Account

At a glance

Date	Description	Money out £	Money in £	Balance £
1 Jan	Start Balance			8,652.03
16 Jan	Cheque Issued Ref: 100893	650.59		8,001.44
	Cheque Issued Ref: 100894	170.11		7,831.33
	Cheque Issued Ref: 100895	94.56		7,736.77
	Cheque Issued Ref: 100896	215.60		7,521.17
31 Jan	Balance carried forward			7,521.17
	Total Payments/Receipts	1,130.86	0.00	

01 - 31 Jan 2025

Start balance	£8,652.03
Money out	£1,130.86
▶ Commission charges	£0.00
Money in	£0.00
▶ Gross interest earned	£0.00
End balance	£7,521.17

Your deposit is eligible for protection by the Financial Services Compensation Scheme.

BANK RECONCILIATION	
As at 31/3/24	
Represented by	
Barclays Bank	£ 6,610.46
Total	
Plus unpresented cheques	
Less Uncashed Cheques	-£ 357.36
Total	£ 6,253.10
Add Income for year	£ 8,191.32
Less Expenditure for year	£ 7,380.27
Total	£ 7,064.15
As at 31/01/25	
Represented by	
Barclays Bank	
Total	£ 7,521.17
Plus unpresented cheques	-£ 457.02
Less Uncashed Cheques	£ -
Total	£ 7,064.15