



## Little Braxted Parish Council

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You are summoned to attend the Meeting of Little Braxted Parish Council to be held at the Braxted Bakery, Witham Road, on Tuesday 14<sup>th</sup> January 2025 at 7.00 p.m.

**Gordon Mussett**  
**Parish Clerk**  
**9<sup>th</sup> January 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 26<sup>th</sup> November 2024**  
*To agree and approve the minutes of the meeting held on 26<sup>th</sup> November 2024 as a true record*
- 5. To Invite Members of the Public to speak on Matters Regarding and Affecting the Parish**
- 6. To receive a financial statement as of December 2024 – to follow**  
*To receive a financial statement as of December 2024*
- 7. To Review the Corporate Risks to the Council – attached**  
*To review the corporate risks to the Council*
- 8. To Review the Council's Risks – circulated separately**  
*To review the Council's risks*
- 9. To Consider the Draft Budget for 2025/26 and Agree the Precept Demand – Attached**  
*To consider the draft budget for 2025/26 and agree the precept demand*
- 10. To Approve the following payments made between meetings**

*To note following payments made between meetings:-*

<b>Document Reference</b>	<b>Payable To</b>	<b>In Respect of</b>	<b>£</b>
893	Currys	New Laptop and Windows Software	£650.59
894	G N Mussett	Clerk's Salary December	£170.11
895	H Bendall	Litterpicking December	£94.56
896	HMRC	NI/PAYE Quarter 3	£215.60
897	TheBestPDF	PDF transfer to Word	£0.95

### **11. To Approve the Following Payments**

*To approve following payments*

<b>Document Reference</b>	<b>Payable To</b>	<b>In Respect of</b>	<b>£</b>
898	G N Mussett	Clerk's Salary January	£170.11
899	H Bendall	Litterpicking January	£75.73

### **12. Clerks Report – for Information**

- a) To note the current position regarding removal of dog bin to new location

### **13. Closure**

## **ITEM 7**

The council's audit and governance regime requires that it reviews its risk management procedures on a yearly basis.

### **Areas where we use insurance to help us manage risks**

Examples of Risk

- The protection of physical assets
- The risk of damage to third party property or individuals as a consequence of the council providing services or amenities to the public
- Loss of cash through theft or dishonesty
- Legal liability as a consequence of asset ownership

<b>Internal controls</b>	<b>Action by the Council</b>
Maintaining an up to date asset register	Asset register being reviewed and updated
Fidelity guarantee	Insurance reviewed annually
Regular maintenance arrangements for physical assets	Appropriate budget
Annual review of risk and adequacy of insurance cover by RFO	Bring risk assessment to council and review insurance in June
Ensure robustness of insurance provider	Monitor and take advice from EALC
<b>Internal audit assurance</b>	
Review internal controls by internal auditor	IA to cover
Review management arrangements for insurance	IA to cover
Spot test specific internal controls	IA to cover

### **Areas where we can work with others to manage risk**

Examples of Risk

- Security of vulnerable amenities or equipment
- Maintenance of vulnerable amenities or equipment
- Banking arrangements
- Ad hoc provision of amenities
- Quality assurance of Professional services

<b>Internal Controls</b>	<b>Action by the Council</b>
Standing orders and financial regulations dealing with award of contracts and purchase of capital	Standing orders and Financial Regulations adopted specifying equipment process
Regular reporting on performance by suppliers/providers/contractors	Identify suppliers and bring to council where necessary
Annual review of contracts	Council to schedule in meetings
Regular scrutiny of performance against targets	RFO to consider on agenda
Adoption of and adherence to codes of practice for procurement and investment	Financial regs adopted and reviewed annually to ensure they match current best practice
Arrangements to detect and deter fraud and corruption	IA to comment on process
Regular bank reconciliation, independently viewed	Council to oversee. IA to comment on process
<b>Internal audit assurance</b>	
Review of internal controls in place and their documentation	IA to report to Council

### **Areas where we can self-manage risk**

<b>Internal Controls</b>	<b>Action by the Council</b>
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Improved review of budget control and expenditure by Council
Recording in minutes the precise powers under which expenditure is being approved	Clerk to implement for all new expenditure as part of budget process. . All councillors to note
Regular returns to HMRC	Council to check monthly payroll report
Contracts for all staff, annually reviewed by the council	Clerk to review and complete
Systems for recording any relevant changes in legislation	Clerk to review
Regular VAT analysis	Clerk to review
Regular budget monitoring statements	Clerk has reviewed way information is presented to Council
Procedures for monitoring grants or loans made or received	Council receive financial reports
Minutes properly numbered and paginated with a master copy in safe keeping	Numbering adopted from 2015. Master copy held securely and deposited with Essex Record Office after two years.
Adoption of code of conduct for members	Council has adopted Code
Safe operating practices of staff	Clerk to ensure proper risk management and training for all staff

<b>Internal Audit Assurance</b>	
Review of internal controls in place and their documentation	IA to note and include in report to council
Review of minutes to ensure legal powers in place, recorded and correctly applied	IA to note and include in report to council
Testing of income and expenditure from minutes to cashbook, from bank statements to cash book, from minutes to statements etc	IA to note and include in report to council
Review and testing of arrangements to prevent and detect fraud and corruption	IA to note and include in report to council
Testing of disclosures	IA to note and include in report to council
Testing of specific internal controls and reporting findings to management	IA to note and include in report to council

**Members are required to note and amend these governance arrangements as necessary.**

### **ITEM 8**

#### **To Review the Council's Risks**

The Council uses the Local Council Risk System to identify and control its risks, which have remained the same, both in number and the level of risk, for some years. A copy of the assessment and the control measures has been circulated as a separate document to the agenda.

**Members are required to note and amend these risk assessments and control measures as necessary.**

### **ITEM 9**

#### **To Consider the Draft Budget for 2025/26 and Agree the Precept Demand**

In preparing the draft budget recognition has been given to financial pressures on households. The proposal is for a 4.4% increase to £63.75 for a Band D property.

**Members are to agree the budget and precept (draft below)**

Item	2016/17	2017/18	Budget 2018/19	Budget 2019/20	Budget 2020/21	Budget 2021/22	Budget 2022/23	Budget 2023/24	Budget 2024/25	Draft Budget 2025/26
Clerk's Salary	£ 1,809.00	£ 1,900.00	£ 1,849.65	£ 1,900.00	£ 2,000.00	£ 2,288.00	£ 2,350.00	£ 2,350.00	£ 2,625.00	£ 2,650.00
Subscriptions	£ 60.00	£ 65.00	£ 62.71	£ 65.00	£ 68.00	£ 70.00	£ 75.00	£ 75.00	£ 75.00	£ 80.00
Audit Fees	£ 88.00	£ 85.00	£ 98.00	£ 105.00	£ 435.00	£ 110.00	£ 125.00	£ 180.00	£ 230.00	£ 250.00
Insurance	£ 340.00	£ 340.00	£ 303.38	£ 350.00	£ 325.00	£ 317.00	£ 325.00	£ 375.00	£ 375.00	£ 390.00
Election Fees	£ 15.00	£ 15.00		£ 90.00	£ 15.00	£ 75.00	£ 15.00	£ 90.00	£ 25.00	£ 25.00
War Memorial	£ 250.00	£ 356.00	£ 350.00	£ 375.00	£ 375.00	£ 400.00	£ 600.00	£ 425.00	£ 450.00	£ 450.00
PCSO										
Information Commissioner	£ 35.00	£ 35.00	£ 40.00	£ 55.00	£ 40.00	£ 40.00	£ 40.00	£ 40.00	£ 40.00	£ 40.00
Data Protection Officer				£ -	£ -					
Remembrance Day Wreath	£ 40.00			£ 40.00	£ 25.00	£ 30.00	£ 30.00	£ 30.00	£ 30.00	£ 30.00
Hall Hire	£ 300.00	£ 300.00	£ 250.00	£ 360.00	£ 360.00	£ 360.00	£ 150.00	£ 150.00	£ 150.00	£ 180.00
Grass Cutting	£ 360.00	£ 380.00	£ 380.00	£ 400.00	£ 400.00	£ 400.00	£ 410.00	£ 450.00	£ 500.00	£ 550.00
Remembrance Day Parade	£ 160.00	£ 220.00	£ 164.17	£ 160.00	£ 50.00	£ 70.00	£ 100.00	£ 100.00	£ 140.00	£ 100.00
Litterpicking	£ 516.00	£ 200.00	£ 697.46	£ 800.00	£ 800.00	£ 800.00	£ 800.00	£ 820.00	£ 1,175.00	£ 1,300.00
Parish Plan	£ 1,115.00									
Jubilee Celebrations	£ 600.00						£ 2,500.00	£ 250.00		
Transparency Fund	£ 407.00									
Defibrillator	£ 1,406.00								£ 50.00	
Speed Checks							£ 200.00	£ 250.00	£ 350.00	£ 350.00
Other	£ 87.00		£ 483.33	£ 200.00	£ 200.00	£ 500.00	£ 400.00	£ 400.00	£ 400.00	£ 400.00
Website/Email/Computer										
Software					£ 120.00	£ 50.00	£ 50.00	£ 55.00	£ 240.00	£ 200.00
GDPR			£ 100.00							
Neighbourhood Watch										
Meetings			£ 284.69							
McAfee Subscription					£ 80.00	£ 80.00	£ 80.00	£ 85.00	£ 100.00	£ 100.00
Precept	-£ 3,100.00	-£ 3,125.00	-£ 3,274.00	-£ 3,600.00	-£ 3,950.00	-£ 4,400.00	-£ 4,500.00	-£ 4,775.00	-£ 4,886.00	-£ 5,100.00
VAT Refund	-£ 55.00	-£ 100.00	-£ 80.00	-£ 180.00	-£ 255.00	-£ 90.00	-£ 120.00	-£ 120.00	-£ 1,300.00	-£ 500.00
Halifax Interest	£ -									
Gift - S Pulford	£ -									
Litterpicking	-£ 780.00	-£ 200.00	-£ 800.00	-£ 800.00	-£ 800.00	-£ 800.00	-£ 800.00	-£ 820.00	-£ 1,175.00	-£ 1,300.00
Village Fete	-£ 600.00						-£ 2,500.00			
Parish Plan	-£ 1,500.00									
War Memorial Recharge		-£ 331.00	-£ 350.00	-£ 331.00	-£ 400.00	-£ 400.00	-£ 400.00	-£ 410.00	-£ 430.00	-£ 550.00
Transparency Fund										
Defibrillator Grant	-£ 2,000.00									
Prize										
<b>Totals</b>	<b>- 447.00</b>	<b>140.00</b>	<b>559.39</b>	<b>- 11.00</b>	<b>- 112.00</b>	<b>- 100.00</b>	<b>- 70.00</b>	<b>-</b>	<b>- 836.00</b>	<b>- 355.00</b>
Figures are NET of VAT which is reclaimable										
Bank Account Balances at end of year	£ 2,668.00	£ 5,390.00	£27,639	£2,577	£5,349	£10,155	£3,630	Est £3,360	Est £6,500	Est £6,900
	Included £1,418 of earmarked funds	Includes £3,752 of earmarked funds	Includes £26,318 of earmarked funds	Includes £1332 of earmarked funds	Includes £3,100 of earmarked funds	Includes £7,193 of earmarked funds	Includes £1,534 of earmarked funds	Includes £590 of earmarked funds	Includes est £2,750 of earmarked funds	Includes est £4,300 of earmarked funds
Reserves Net of Earmarked Funds	£ 1,250.00	£ 1,638.00	£ 1,318.00	£ 1,245.00	£2,249	£2,962	£2,095	Est £2,360	Est £3,750	
Band D Equivalent	83.4	84.1	84	84.8	84.8	85.5	82.2	81.9	80	82.1
Band D Council Tax	£ 37.17	£ 37.16	£ 38.98	£ 42.45	£ 46.58	£ 51.46	£ 54.74	£ 58.30	£ 61.08	£ 63.75
			4.89%	8.92%	9.7%	10.5%	6.4%	6.5%	4.8%	4.4%