



Little Braxted Parish Council

You are hereby summoned to attend the Meeting of Little Braxted Parish Council to be held in The Braxted Bakery, Witham Lane, Little Braxted on Tuesday 14th January 2020 at 7.00 p.m.

Gordon Mussett
Parish Clerk
6th January 2020

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 21st November 2019**
To agree and approve the minutes of the meeting held on 21st November 2019 as a true record
- 5. To Invite Members of the Public to speak on Matters Regarding and Affecting the Parish**
- 6. To Agree the Budget for 2020/2021 and Set the Precept – attached**
To agree the budget for 2020/2021 and set the precept
- 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 – attached and circulated separately**
To review the Council's risks
- 9. To receive a financial statement as of 30th November 2019 - attached**
To receive a financial statement as of 30th November 2019

10. To Approve the following payments:-

To approve the following payments to be signed at the meeting:-

Document Reference	Payable To	In Respect of	£
591	G N Mussett	Clerk's Salary – December	£125.15
592	H Bendall	Litterpicking – December	£41.6-
593	HMRC	NI/Tax Sept-Dec 2019	£127.40
594	G N Mussett	Clerk's Salary – January	£125.15
595	H Bendall	Litterpicking – January	£41.60

11. Clerks Report – for Information

- a) *Highway Issues – bridge repairs*
- b) *A12 Widening, Junction 21 link to Little Braxted Road*
- c) *The generous donation of Councillor Barke and Jon Aldis to the No Parking posts on the green*

12. Closure

ITEM 6

To Agree the Budget for 2020/2021 and Set the Precept

Item	2013/14	2014/15	2015/16	2016/17	2017/18	Budget 2018/19	Out-turn 2018/19	Budget 2019/20	Likely Out- turn 2019/20	Proposed Budget 2020/21	Notes on Proposed Budget
Clerk's Salary	£ 2,000.00	£ 1,768.00	£ 1,808.00	£ 1,809.00	£ 1,900.00	£ 1,841.00	£ 1,850.00	£ 1,900.00	£ 1,870.00	£ 2,000.00	Allows for small pay award
Petty Cash	£ 75.00	£ -	£ -								
Subscriptions	£ 58.00	£ 60.00	£ 60.00	£ 60.00	£ 65.00	£ 65.00	£ 62.71	£ 65.00	£ 64.00	£ 68.00	
Audit Fees	£ 160.00	£ 85.00	£ 85.00	£ 88.00	£ 85.00	£ 140.00	£ 98.00	£ 105.00	£ 425.00	£ 435.00	Will reduce in future years as income/exp goes below £25k
Insurance	£ 425.00	£ 380.00	£ 380.00	£ 340.00	£ 340.00	£ 400.00	£ 303.38	£ 350.00	£ 314.00	£ 325.00	Previous insurer withdrawn from market
Election Fees	£ -	£ -	£ -	£ 15.00	£ 15.00	£ 15.00	£ -	£ 90.00	£ 138.00	£ 15.00	
War Memorial	£ 275.00	£ 30.00	£ 30.00	£ 250.00	£ 356.00	£ 375.00	£ 350.00	£ 375.00	£ 350.00	£ 375.00	
PCSO		£ -									
Information Commissioner	£ 35.00	£ 35.00	£ 35.00	£ 35.00	£ 35.00	£ 35.00	£ 55.00	£ 55.00	£ 40.00	£ 40.00	
Data Protection Officer						£ 100.00	£ 100.00	£ -		£ -	
Remembrance Day Wreath			£ 40.00	£ 40.00		£ 40.00	£ 25.00	£ 40.00	£ 23.00	£ 25.00	
Hall Hire		£ 100.00	£ 150.00	£ 300.00	£ 300.00	£ 300.00	£ 250.00	£ 360.00	£ 300.00	£ 360.00	
Grass Cutting		£ 360.00	£ 375.00	£ 360.00	£ 380.00	£ 400.00	£ 380.00	£ 400.00	£ 380.00	£ 400.00	
Remembrance Day Parade			£ 125.00	£ 160.00	£ 220.00	£ 220.00	£ 164.00	£ 160.00	£ 48.00	£ 50.00	
Litterpicking				£ 516.00	£ 200.00	£ 800.00	£ 697.00	£ 800.00	£ 720.00	£ 800.00	From earmarked funds
Parish Plan				£ 1,115.00							
Fete				£ 600.00							Non-recurring item
Transparency Fund				£ 407.00		£ 90.00					Non-recurring item
Defibrillator				£ 1,406.00							
Other		£ 100.00	£ 200.00	£ 87.00		£ 200.00	£ 250.00	£ 200.00	£ 85.00	£ 200.00	
Website									£ 42.00	£ 120.00	
McAfee Subscription										£ 80.00	
Precept	-£ 2,500.00	-£ 2,700.00	-£ 2,900.00	-£ 3,100.00	-£ 3,125.00	-£ 3,274.00	-£ 3,274.00	-£ 3,600.00	-£ 3,600.00	-£ 3,950.00	
VAT Refund	-£ 60.00	-£ 20.00	-£ 30.00	-£ 55.00	-£ 100.00	-£ 80.00	-£ 113.00	-£ 180.00	-£ 164.00	-£ 255.00	
Halifax Interest	£ -	£ -	£ -	£ -							
Gift - S Pulford	£ -	£ -	£ -	£ -							
Litterpicking				-£ 780.00	-£ 200.00	-£ 800.00	-£ 697.00	-£ 800.00	-£ 720.00	-£ 800.00	From earmarked funds
Village Fete				-£ 600.00							Non-recurring item
Parish Plan				-£ 1,500.00							Non-recurring item
War Memorial Recharge					-£ 331.00	-£ 350.00	-£ 331.00	-£ 331.00	-£ 332.00	-£ 400.00	
Transparency Fund											Non-recurring item
Defibrillator Grant				-£ 2,000.00							
Prize			-£ 150.00								
Totals	468.00	198.00	208.00	- 447.00	140.00	517.00	170.09	- 11.00	- 17.00	- 112.00	
Band D Equivalent				83.4	84.1	84		84.8		84.8	
Band D Council Tax				£ 37.17	£ 37.16	£ 38.98		£ 42.45		£ 46.58	
						4.89%		8.92%		9.7%	

The Council has previously agreed to increase the Clerk's salary by above inflation in order to enable the future recruitment of a new Clerk, to recover the costs of having to fund a new website, and to provide for organising the Remembrance Day event. In addition the McAfee anti-virus software licence expires in 2020.

Without these additional costs the increase in precept would be zero.

Members are recommended to:-

- a) **Agree the budget for 2020/2021**
- b) **Agree the Precept at £3,950 representing a Band D Council Tax of £46.58.**

ITEM 7

To Review the Corporate Risks to the Council

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

Internal controls	Action by the Council
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
Internal audit assurance	
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

Internal Controls	Action by the Council
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
Internal audit assurance	
Review of internal controls in place and their documentation	IA to report to Council

Areas where we can self-manage risk

Internal Controls	Action by the Council
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
Internal Audit Assurance	
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 action plans to control the Council's risks have been circulated as a separate document.

Members are recommended to agree the actions required

ITEM 10**To receive a financial statement as of 31st October 2019****INCOME**

Date	Document reference	From	In Respect of	General Administration £	War Memorial £	Other £	VAT £	Total £
23/04/2019		HM Revenue & Customs	VAT Refund				£ 164.10	£ 164.10
01/05/2019		Maldon District Council	Precept	£ 3,600.00				£ 3,600.00
20/09/2019		Great Braxted PC	War Memorial Contribution		61.21			£ 61.21
20/09/2019		Wickham Bishops PC	War Memorial Contribution		339.26			£ 339.26
Total for Year				£ 3,600.00	£ 400.47	£ -	£ 164.10	£ 4,164.57

EXPENDITURE

Date	Document Reference	Invoice Reference	Payable To	In Respect of	Clerk's Salary £	Elections £	Subscriptions £	Audit Fees £	Insurance £	War Memorial £	Information Commission er £	Housing Needs Survey £	Litter Picking £	Other £	Total Net of VAT £	VAT £	Total £
23/04/2019	554		G N Mussett	Clerk's Salary	£ 125.15										£ 125.15		£ 125.15
23/04/2019	555		H Bendall	Litterpicking									£ 41.60		£ 41.60		£ 41.60
23/04/2019	556		EALC	Annual Subscription			£ 63.74								£ 63.74		£ 63.74
23/04/2019	557		G N Mussett	Printer ink and paper								£ 35.42			£ 35.42	£ 7.08	£ 42.50
14/05/2019	558		BHIB	Insurance					£ 314.53						£ 314.53		£ 314.53
14/05/2019	559		G N Mussett	Clerk's Salary	£ 125.15										£ 125.15		£ 125.15
14/05/2019	560		H Bendall	Litterpicking									£ 52.00		£ 52.00		£ 52.00
14/05/2019	561		G N Mussett	McAfee Renewal										£ 74.99	£ 74.99	£ 15.00	£ 89.99
11/06/2019	562		SALC	Internal Audit Fee				£ 225.00							£ 225.00	£ 45.00	£ 270.00
11/06/2019	563		G N Mussett	Litterpicking sacks									£ 11.65		£ 11.65	£ 2.33	£ 13.98
11/06/2019	564		H Bendall	Litterpicking									£ 41.60		£ 41.60		£ 41.60
11/06/2019	565		G N Mussett	Clerk's Salary	£ 125.15										£ 125.15		£ 125.15
11/06/2019	566		HMRC	PAYE/NI	£ 95.60								£ 31.80		£ 127.40		£ 127.40
17/07/2019	567		H Bendall	Litterpicking									£ 52.00		£ 52.00		£ 52.00
17/07/2019	568		G N Mussett	Clerk's Salary	£ 125.15										£ 125.15		£ 125.15
29/08/2019	569		Maldon District Council	Election Fees		£ 69.15									£ 69.15		£ 69.15
29/08/2019	570		Great Braxted Memorial Pavilion Committee	Fete Donation										£ 41.67	£ 41.67		£ 41.67
29/08/2019	571		Maldon District Council	Election Fees		£ 69.15									£ 69.15		£ 69.15
25/09/2019	572		H Bendall	Litterpicking									£ 41.60		£ 41.60		£ 41.60
25/09/2019	573		H Bendall	Litterpicking									£ 41.60		£ 41.60		£ 41.60
25/09/2019	574		G N Mussett	Clerk's Salary	£ 125.15										£ 125.15		£ 125.15
25/09/2019	575		G N Mussett	Clerk's Salary	£ 125.15										£ 125.15		£ 125.15
25/09/2019	576		HMRC	PAYE/NI	£ 93.60								£ 33.80		£ 127.40		£ 127.40
25/09/2019	577		Cancelled												£ -		£ -
25/09/2019	578		PKF Littlejohn	External Audit				£ 200.00							£ 200.00	£ 40.00	£ 240.00
25/09/2019	579		G N Mussett	Poppy Wreath						£ 22.25					£ 22.25		£ 22.25
28/10/2019	580		Essex County Council	Transfer of Grant										£ 23,507.00	£ 23,507.00		£ 23,507.00
28/10/2019	581		H Bendall	Litterpicking									£ 52.00		£ 52.00		£ 52.00
28/10/2019	582		G N Mussett	Clerk's Salary	£ 125.15										£ 125.15		£ 125.15
28/10/2019	583		G N Mussett	Hi-Viz jackets						£ 57.68					£ 57.68	£ 11.60	£ 69.28
21/11/2019	584		Community Action Suffolk	Website Hosting										£ 50.00	£ 50.00	£ 10.00	£ 60.00
21/11/2019	585		H Bendall	Litterpicking									£ 41.60		£ 41.60		£ 41.60
21/11/2019	586		G N Mussett	Clerk's Salary	£ 125.15										£ 125.15		£ 125.15
21/11/2019	587		Connect Traffic Management	Road Closure Remembrance Day						£ 450.00					£ 450.00	£ 90.00	£ 540.00
21/11/2019	588		Maldon District Council	Road Closure Remembrance Day						£ 144.17					£ 144.17	£ 28.83	£ 173.00
21/11/2019	589		Goodlife Countryside Services	Grasscutting						£ 350.00				£ 380.00	£ 730.00		£ 730.00
21/11/2019	590		G N Mussett	Litterpicking sacks									£ 14.98		£ 14.98	£ 2.99	£ 17.97
Total for Year					£1,190.40	£ 138.30	£ 63.74	£ 425.00	£ 314.53	£1,024.10	£ -	£ 35.42	£ 456.23	£ 24,053.66	£ 27,701.38	£ 252.83	£ 27,954.21

Budgetary Comparison

2019/20	Budget		Figures are net of VAT				
Item	£	Income £	Expenditure £	Income	%age Budget Sp	Notes	
Clerk's Salary	£ 1,900.00		£ 1,190.40		62.7%		
Subscriptions	£ 65.00		£ 63.74		98.1%		
Audit Fees	£ 105.00		£ 425.00		404.8%		
Insurance	£ 350.00		£ 314.53		89.9%		
War Memorial	£ 375.00	£ 331.00	£ 350.00	£ 400.47	121.0%		
Information Commissioner	£ 55.00		£ -		0.0%		
Grass Cutting	£ 400.00		£ 380.00		95.0%		
Hall Hire	£ 360.00		£ -				
Transparency Fund			£ 74.99			Restricted funds	
Other	£ 200.00		£ 41.67		20.8%		
Election Fees	£ 90.00		£ 138.30		153.7%		
Remembrance Day Parade	£ 200.00		£ 674.10		337.1%		
Parish Plan						Restricted funds	
Village Fete						Restricted funds	
Litterpicking	£800	£ 800.00	£ 456.23		57.0%	Restricted funds	
Housing Needs Survey			£ 35.42			Restricted funds	
Defibrillator						Restricted funds	
Precept		£ 3,600.00		£ 3,600.00			
Neighbourhood Watch Meetings			£ -			Restricted funds	
Data Protection Officer			£ -				
Website Hosting	£ -	£ -	£ 50.00				
Bridge Repairs			£ 23,507.00			Restricted funds	
VAT Refund		£ 180.00		£ 164.10	91.2%		
Totals net of VAT	£ 4,900.00	£ 4,911.00	£ 27,701.38	£ 4,164.57			

BANK RECONCILIATION



MR GORDON MUSSETT
25 EBENEZER CLOSE
WITHAM
CMS 2HX

LITTLE BRAXTED PARISH COUNCIL

Sort Code 20-97-40
Account No 20189403

SWIFTC: BARCGB22
IBAN GB20 2097 4020 1894 03

Issued on 02 December 2019

Your Community Account

Date	Description	Money out £	Money in £	Balance £
1 Nov	Start Balance			29,356.97
8 Nov	Cheque issued Ref: 100542	125.15		29,231.82
	Cheque issued Ref: 100583	69.28		29,162.54
12 Nov	Cheque issued Ref: 100580	23,507.00		5,655.54
15 Nov	Cheque issued Ref: 100581	52.00		5,603.54
18 Nov	Cheque issued Ref: 100577	69.15		5,534.39
25 Nov	Cheque issued Ref: 100586	125.15		5,409.24
	Cheque issued Ref: 100580	17.97		5,391.27
26 Nov	Cheque issued Ref: 100585	41.60		5,349.67
27 Nov	Cheque issued Ref: 100587	540.00		4,809.67
	Cheque issued Ref: 100588	730.00		4,079.67
28 Nov	Cheque issued Ref: 100588	173.00		3,906.67
29 Nov	Cheque issued Ref: 100584	60.00		3,846.67
29 Nov	Balance carried forward			3,846.67
Total Payments/Receipts		25,510.30	0.00	

At a glance

01 - 29 Nov 2019

Start balance	£29,356.97
Money out	£25,510.30
* Commission charges	£0.00
Money in	£0.00
* Gross interest earned	£0.00
End balance	£3,846.67

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

As at 31/03/19	
Petty Cash	£ 0.58
Barclays Bank	£ 28,451.75
Total	£ 28,452.33
Less Uncashed Cheques	-£ 815.44
Total	£ 27,636.89
Add Income for year	£ 4,164.57
Less Expenditure for year	-£ 27,954.21
Total	£ 3,847.25
As at 30/11/19	
Represented by	
Petty Cash	£ 0.58
Barclays Bank	£ 3,846.67
Total	£ 3,847.25
Less Uncashed Cheques	
Total	£ 3,847.25

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