



## 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 17<sup>th</sup> March 2026 at 7.00 p.m.

**Gordon Mussett**  
**Parish Clerk**  
**10<sup>th</sup> March 2026**

### AGENDA

- 1. Apologies for absence**  
*To receive apologies for absence*
- 2. To Co-Opt A Councillor**  
*To Co-Opt a Councillor*
- 3. Declarations of Interest**  
*For Members to declare any interests in matters on the agenda*
- 4. 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*
- 5. To Agree and Approve the Minutes of the Meeting held 13<sup>th</sup> January 2026**  
*To agree and approve the minutes of the meeting held on 13<sup>th</sup> January 2026 as a true record*
- 6. To Invite Members of the Public to speak on Matters Regarding and Affecting the Parish**
- 7. To Note Concerns Regarding the Junction of Kelvedon Road and Tiptree Road and Support Wickham Bishops Parish Council's Requests for Improvements – Attached**  
*To note concerns regarding the junction of Kelvedon Road and Tiptree Road and support Wickham Bishops Parish Council's requests for improvements*

- 8. To Note and Agree the Internal Auditor's Terms of Engagement – Attached**  
*To note and agree the Internal Auditor's Terms of Engagement*

- 9. To Consider and Agree Revised Funding and Organisational Arrangements for Maintenance of the War Memorial and the Remembrance Day Road Closure – Attached**  
*To consider and agree revised funding and organisational arrangements for maintenance of the War Memorial and the Remembrance Day Road closure*

- 10. To Receive a Financial Statement as of 31<sup>st</sup> January 2026 – Attached**  
*To receive a financial statement as of 31<sup>st</sup> January 2026*

- 11. 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>	<b>Powers</b>
957	Microsoft	Microsoft 365 Software	£84.99	LGA 1972 s151
958	Road Signs Direct	CCTV and ANPR signs	£124.74	LG and Rating Act 1997 s.10
987	H Bendall	Litterpicking February	£88.36	LGA 1972, s.144
988	G N Mussett	Clerk's Salary February	£175.47	LGA 1972 s112(1) & s112(2)

- 12. To Approve the Following Payments**  
*To approve following payments*

<b>Document Reference</b>	<b>Payable To</b>	<b>In Respect of</b>	<b>£</b>	<b>Powers</b>
989	The Braxted Bakery	Hire of Meeting Room	£150.00	LGA Sch 12
990	Information Commissioners Office	Data Protection Fee	£52.00	LGA 1972 s151
991	H Bendall	Litterpicking March	£107.75	LGA 1972, s.144
992	G N Mussett	Clerk's Salary March	£175.47	LGA 1972 s112(1) & s112(2)
993	HMRC	Tax/NI Qtr 4	£164.00	LGA 1972 s112(1) & s112(2)

- 13. To Finalise Arrangements for the Hosting Event for the New Parish Plan**  
*To Finalise Arrangements for the Hosting Event for the New Parish Plan*

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

## **15. Closure**

### **ITEM 7**

#### **To Note Concerns Regarding the Junction of Kelvedon Road and Tiptree Road and Support Wickham Bishops Parish Council's Requests for Improvements**

Members will be aware that this is a difficult junction to negotiate when heading east on Kelvedon Road. A Wickham Bishops' resident has raised concerns following three crashes in recent months. Wickham Bishops Parish Council have invited both this Council and Great Totham Parish Council to support them in seeking to have the junction improved.

At their March meeting Wickham Bishops Parish Council agreed to ask residents to cut back their hedges to improve visibility, and Essex Highways to renew the white lines.

**Members are recommended to support Wickham Bishops Parish Council's Requests for Improvements to this junction**

### **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

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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 2025 - 31st March 2026.

### 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.**

The auditor will request additional information which forms part of the spot-checking process as well as any information that has not been supplied. If the clerk does not respond to the auditor's request for additional information, the following steps will be taken:

- **The auditor will follow up within the first 7 working days.**
- **If no response is received after 7 working days, the auditor will inform SALC.**
- **SALC will then follow up and include the council chair in the correspondence.**

If the requested information is still not provided after these steps, the council must be aware that delays may result in additional charges.

### 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 PROCEDURE

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The internal audit service will remain electronic and commence on 1<sup>st</sup> April 2026.

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](mailto:admin@suffolk-alc.gov.uk) will provide a link to an electronic copy together with a signed copy of the AIAR, which forms part of the AGAR, which can be downloaded. This will be sent to both the chairperson and clerk/RFO/lead officer.

### Audit fees for 2026

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

Up to £5,000	£128.00
£5,001 - £15,000	£189.00
£15,001 - £25,000	£237.00
£25,001 - £50,000	£290.00
£50,001 - £100,000	£342.00
£100,001 - £200,000	£419.00
£200,001 - £300,000	£505.00
£300,001 - £400,000	£558.00
£400,001 - £500,000	£618.00
£500,001 +	£713.00
£29 hourly rate for meetings/ad-hoc training/development of materials	

**Members are recommended to note and agree these terms**

## **ITEM 9**

### **To Consider and Agree Revised Funding and Organisational Arrangements for Maintenance of the War Memorial and the Remembrance Day Road Closure**

Following further discussions with Wickham Bishops Parish Council, that Parish Council have accepted the premis that this Parish Council would pay in full for the maintenance of the area around the War Memorial and that Wickham Bishops Parish Council would seek quotations for the Remembrance Day road closure.

The impact on this Council's finances of the loss of the contribution from Wickham Bishops Parish Council towards the maintenance of the war memorial is a £4.25 annual increase on the precept equivalent to a 6.4% increase.

It is unclear from the minutes of the Wickham Bishops Parish Council as to whether their seeking quotations for the road closure implies that they will be assuming its organisation, which includes the printing and hand delivery of notices to over 200 properties in the road closure area.

**ITEM 10****Bank Reconciliation to 31<sup>st</sup> January 2026****Income**

<b>Date</b>	<b>Document reference</b>	<b>From</b>	<b>In Respect of</b>	<b>General Administration £</b>	<b>War Memorial £</b>	<b>Other £</b>	<b>VAT £</b>	<b>Total £</b>
07/04/2025		HMRC	VAT Refund				£ 477.04	£ 477.04
10/04/2025		Maldon District Council	Precept	£ 5,100.00				£ 5,100.00
16/05/2025		Essex Community Foundation	War Memorial Grant		£ 3,800.00			£ 3,800.00
13/11/2025		Great Braxted Parish Council	War Memorial Upkeep/Remembrance Day		£ 67.19	£ 28.04		£ 95.23
05/12/2025		Wickham Bishops Parish Council	Remembrance Day			£ 139.49		£ 139.49
08/01/2026		Wickham Bishops Parish Council	War Memorial Upkeep/Remembrance Day		334.19			£ 334.19
<b>Total for Year</b>				<b>£ 5,100.00</b>	<b>£ 4,201.38</b>	<b>£ 167.53</b>	<b>£ 477.04</b>	<b>£ 9,945.95</b>

## 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 £
06/05/2025	909		Information Commissioner Maldon District Council	Data Protection Registration										£ 52.00	£ 52.00		£ 52.00
06/05/2025	910			Speed Checks										£ 95.56	£ 95.56	£ 19.11	£ 114.67
06/05/2025	911		G N Mussett	Clerk's Salary	£ 170.11										£ 170.11		£ 170.11
06/05/2025	912		H Bendall	Litterpicking									£ 75.73		£ 75.73		£ 75.73
06/05/2025	913		EALC	Annual Subscription			£ 76.54								£ 76.54		£ 76.54
06/05/2025	914		SALC	Internal Audit Fee				£ 183.00							£ 183.00	£ 36.60	£ 219.60
05/06/2025	915		Clear Councils	Insurance					£ 479.87						£ 479.87		£ 479.87
05/06/2025	916		McAfee	Anti-virus									£ 109.99		£ 109.99		£ 109.99
05/06/2025	917		H Bendall	Litterpicking									£ 94.56		£ 94.56		£ 94.56
05/06/2025	918		G N Mussett	Clerk's Salary	£ 170.11										£ 170.11		£ 170.11
05/06/2025	919		IMI	Cleaning War Memorial Maintenance of VAS Signs						£ 2,753.50					£ 2,753.50	£ 550.70	£ 3,304.20
05/06/2025	920		Elan City G S Howards	Road Bells						£ 1,150.00					£ 1,150.00	£ 230.00	£ 1,380.00
16/09/2025	922		Screwfix	Litter sacks									£ 18.97		£ 18.97	£ 3.80	£ 22.77
16/09/2025	923		G N Mussett	Clerk's Salary	£ 170.11										£ 170.11		£ 170.11
16/09/2025	924		H Bendall	Litterpicking									£ 85.93		£ 85.93		£ 85.93
16/09/2025	925		G N Mussett	Clerk's Salary	£ 170.11										£ 170.11		£ 170.11
16/09/2025	926		CANCELLED												£ -		£ -
16/09/2025	927		H Bendall	Litterpicking									£ 85.93		£ 85.93		£ 85.93
16/09/2025	928		HMRC	Tax/NI	£ 127.20								£ 51.00		£ 178.20		£ 178.20
16/09/2025	929		Maldon District Council	Speed Checks										£ 97.29	£ 97.29	£ 19.46	£ 116.75
16/09/2025	930		H Bendall	Litterpicking									£ 98.61		£ 98.61		£ 98.61
16/09/2025	931		G N Mussett	Clerk's Salary	£ 197.11										£ 197.11		£ 197.11
16/09/2025	932		CANCELLED												£ -		£ -
16/09/2025	933		G N Mussett	Clerk's Salary	£ 175.47										£ 175.47		£ 175.47
16/09/2025	934		H Bendall	Litterpicking									£ 107.75		£ 107.75		£ 107.75
11/11/2025	935		Maldon District Council	Speed Checks										£ 97.29	£ 97.29		£ 97.29
11/11/2025	936		H Bendall	Litterpicking									£ 88.36		£ 88.36		£ 88.36
11/11/2025	937		G N Mussett	Clerk's Salary	£ 175.47										£ 175.47		£ 175.47
11/11/2025	938		HMRC	NI/PAYE	£ 136.80								£ 33.20		£ 170.00		£ 170.00
11/11/2025	939		Community Action Suffolk	Website Hosting										£ 55.00	£ 55.00	£ 11.00	£ 66.00



## Budgetary Analysis

Item	£	Income £	Expenditure £	Income	%age Budget Spe	Notes
Clerk's Salary	£ 2,650.00		£ 2,135.30		80.6%	
Subscriptions	£ 80.00		£ 76.54		95.7%	
Audit Fees	£ 250.00		£ 183.00		73.2%	
Insurance	£ 390.00		£ 479.87		123.0%	
War Memorial	£ 450.00		£ 4,263.50	£ 4,201.38	13.8%	
Information Commissioner	£ 40.00		£ 52.00		11.6%	
Grass Cutting	£ 550.00		£ 550.00		#REF!	
Hall Hire	£ 180.00				0.0%	
Transparency Fund					#DIV/0!	Restricted funds
Other	£ 400.00		£ 234.72		58.7%	
Election Fees	£ 25.00				0.0%	
Remembrance Day Parade	£ 130.00		£ 205.31	£ 167.53	157.9%	
Litterpicking	£ 1,300.00		£ 1,072.11		82.5%	Restricted funds
Defibrillator			£ 279.10		#DIV/0!	Restricted funds
Precept					#DIV/0!	
Neighbourhood Watch Meetings						Restricted funds
McAfee Subscription	£ 100.00		£ 109.99		110.0%	
Website/Email	£ 200.00		£ 123.33		61.7%	
VAS Signs			£ 224.62			
Speed Checks	£ 350.00		£ 387.43		110.7%	
Replacement Laptop						Restricted funds
VAT Refund				£ 477.04	#DIV/0!	
Dog Bin						
<b>Totals net of VAT</b>	<b>£ 7,095.00</b>	<b>£ -</b>	<b>£ 10,376.82</b>	<b>£ 4,845.95</b>		

# Bank Statement

MG 010329 F1V1826A 709F30D6A00046 36300 A 93544

SWIFTBIC BUKBG822

IBAN GB53 BUKB 2097 4020 1894 05

Issued on 02 February 2026



THE OFFICIALS  
LITTLE BRAXTED PARISH COUNCIL  
25 EBENEZER CLOSE  
WITHAM  
CM8 2HX



## Your Community Account

## At a glance

1/3

Date	Description	Money out £	Money in £	Balance £
1 Jan	Start Balance			6,517.64
8 Jan	Direct Credit From Wickham Bishops PA Ref: War Memorial		334.19	6,851.83
15 Jan	Cheque Issued Ref: 100947	360.00		6,491.83
	Cheque Issued Ref: 100948	550.00		5,941.83
	Cheque Issued Ref: 100949	180.00		5,761.83
	Cheque Issued Ref: 100950	334.92		5,426.91
	Cheque Issued Ref: 100951	107.75		5,319.16
	Cheque Issued Ref: 100952	175.47		5,143.69
	Cheque Issued Ref: 100953	164.00		4,979.69
	Cheque Issued Ref: 100954	175.47		4,804.22
21 Jan	Cheque Issued Ref: 100955	88.36		4,715.86
22 Jan	Cheque Issued Ref: 100956	116.75		4,599.11
30 Jan	Balance carried forward			4,599.11
	Total Payments/Receipts	2,252.72	334.19	

### 01 - 30 Jan 2026

Start balance	£6,517.64
Money out	£2,252.72
▶ Commission charges	£0.00
Money in	£334.19
▶ Gross interest earned	£0.00
End balance	£4,599.11

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

10053 00001 F1V1826A 1 of 3

Anything wrong? If you notice any incorrect or unusual transactions, see the next page for how to get in touch with us.

BANK RECONCILIATION	
<b>As at 31/3/25</b>	
Represented by	
Barclays Bank	
<b>Total</b>	<b>£ 6,170.13</b>
Plus unpresented cheques	£ -
Less Uncashed Cheques	-£ 94.56
<b>Total</b>	<b>£ 6,075.57</b>
Add Income for year	<b>£ 9,945.95</b>
Less Expenditure for year	<b>£ 11,422.41</b>
<b>Total</b>	<b>£ 4,599.11</b>
<b>As at 31/01/26</b>	
Represented by	
Barclays Bank	£ 4,599.11
<b>Total</b>	<b>£ 4,599.11</b>
Plus unpresented cheques	
Less Uncashed Cheques	
<b>Total</b>	<b>£ 4,599.11</b>