



Little Braxted Parish Council

You are hereby summoned to attend the Annual General Meeting of Little Braxted Parish Council to be held on Tuesday 12th May 2026 at 7.15 p.m or immediately following the Annual Parish Meeting, whichever is the later, at the Braxted Bakery, Witham Road.

Gordon Mussett
Parish Clerk
4th May 2026

AGENDA

- 1. Election of Chair**
To elect a Chair for 2026/2027
- 2. To Sign the Declaration of Acceptance of Office**
For the Chair to sign the Declaration of Acceptance of Office
- 3. To Elect a Vice-Chair**
To elect a Vice-Chair for 2026/2027
- 4. To Receive and Approve Apologies for absence**
To receive and approve apologies for absence
- 5. To Receive Declarations of Interest**
For Members to declare any interests in matters on the agenda
- 6. 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
- 7. To Agree and Approve the Minutes of the Meeting held 17th March 2026**
To agree and approve the minutes of the meeting held on 17th March 2026 as a true record
- 8. To Review Standing Orders and Financial Regulations (attached)**
To review Standing Orders and Financial Regulations.

- 9. To Review the Inventory of Land and Assets including Office Equipment (attached)**
To review the inventory of land and assets including office equipment
- 10. To Confirm the Arrangements for Insurance Cover in Respect of All Insured Risks (attached)**
To confirm the arrangements for insurance cover in respect of all insured risks
- 11. To Review the Council's Subscriptions to Other Bodies (attached)**
To review the Council's subscriptions to other bodies
- 12. To Review the Council's Complaints Procedure (attached)**
To review the Council's Complaints Procedure
- 13. To Review the Council's Procedures for Handling Requests made under the Freedom of Information Act 2000 and the Data Protection Act 1998 (attached)**
To review the Council's procedures for handling requests made under the Freedom of Information Act 2000 and the Data Protection Act 1998
- 14. To Review the Council's Policy for Dealing with the Press/media (attached)**
To review the Council's policy for dealing with the press/media
- 15. To Review the Council's Data Privacy Notice (attached)**
To review the Council's Data Privacy Notice
- 16. To Review the Data Protection Policy (attached)**
To review the Council's Data Protection Policy
- 17. To Review the Council's Reserves Policy – Attached**
To review the Council's Reserves Policy
- 18. To Review the Council's Information Technology Policy - Attached**
To Review the Council's Information Technology Policy
- 19. To Review the Separate Statement of Internal Controls (attached)**
To review the separate Statement of Internal Controls
- 20. To Appoint the Clerk as the Council's Responsible Financial Officer (attached)**
To appoint the Clerk as the Council's Responsible Financial Officer
- 21. To Review the Council's Safeguarding Policy – Attached**
To review the Council's Safeguarding Policy
- 22. To Receive, Note, and Agree Actions Arising from the Internal Audit Report for 2025/2026 – Attached**
To receive, note, and agree actions arising from the Internal Audit Report for 2025/2026

- 23. To Adopt an Accessibility Statement for the Website as Advised by the Internal Auditor – Attached**
To adopt an Accessibility Statement for the website as advised by the Internal Auditor
- 24. To Arrange for an Accessibility Check of the Website by the Council's Website Host – Attached**
To arrange for an Accessibility Check of the website by the Council's website host
- 25. To Review the Model Publication Scheme as Advised by the Internal Auditor – Attached**
To review the Model Publication Scheme as advised by the Internal Auditor
- 26. To Review the Effectiveness of the Internal Audit (attached)**
To review the effectiveness of the Internal Audit
- 27. To Re-Appoint the Suffolk Association of Local Councils as the Council's Internal Auditors (attached)**
To re-appoint the Suffolk Association of Local Councils as the Council's Internal Auditors
- 28. To Note the Signed Internal Audit Report for the Annual Governance and Accountability Return and Agree any Necessary Action – Attached**
To note the signed Internal Audit Report for the Annual Governance and Accountability Return and agree any necessary action
- 29. To Agree the Governance Statements Within the Annual Governance and Accountability Return (attached)**
To agree the Governance Statements within the Annual Governance and Accountability Return
- 30. To Agree the Financial Statements Within the Annual Governance and Accountability Return (attached)**
To agree the Financial Statements within the Annual Governance and Accountability Return
- 31. To Declare the Authority as Exempt from a Limited Assurance Review Audit - Attached**
To declare the authority as exempt from a limited assurance review audit
- 32. To Note the Dates for the Exercise of Public Rights for Inspection of the Accounts - Attached**
To note the dates for the Exercise of Public Rights for Inspection of the Accounts
- 33. To receive a financial statement as of 31st March 2026 - attached**
To receive a financial statement as of 31st March 2026
- 34. To Confirm the Time and Place of Ordinary Meetings of the Full Council up to and Including the Next Annual Meeting of Full Council (attached)**

To determine the time and place of ordinary meetings of the Full Council up to and including the next annual meeting of Full Council

35. To Approve the Following Payments Made Between Meetings

To approve the following payments made between meetings:-

Document Reference	Payable To	In Respect of	£	Powers
994	G N Mussett	Clerk's Salary April	£175.47	LGA 1972 s112(1) & s112(2)
995	H Bendall	Litterpicking	£78.76	LGA 1972, s.144
996	Maldon District Council	Speedchecks	£116,75	LG and Rating Act 1997 s.10
997	Screwfix	Litterpicking sacks	£22.77	LGA 1972, s.144

36. To Approve the Following Payments

To approve the following payments:-

Document Reference	Payable To	In Respect of	£	Powers
998	EALC	Annual Subscription	£78.49	LGA Act 1972 s143
999	Clear Councils	Insurance	£504.35	LGA 1972, s.144

37. Closure

ITEM 2

To Sign the Declaration of Acceptance of Office

Little Braxted **Parish Council**

Declaration of Acceptance of Office

I having been elected to the office of Chairman of Little Braxted Parish Council declare that I take that office upon myself, and will duly and faithfully fulfil the duties of it according to the best of my judgement and ability.

I undertake to observe the code as to the conduct which is expected of members of Little Braxted Parish Council.

Signed: Date:

This declaration was made and signed before me.

Signed:

Proper Officer of Little Braxted Parish Council

ITEM 8

To Review Standing Orders and Financial Regulations

Both Standing Orders and Financial Regulations were reviewed at the May 2025 meeting of the Council. Since that date there have been no comments from either the Internal or External Auditor to suggest that further changes should be incorporated.

Recommended: That the Standing Orders and Financial Regulations as separately circulated and as published on the Council's website be adopted.

ITEM 9

To Review the Inventory of Land and Assets including Office Equipment

The Council owns the following assets:-

Asset Register	Date of Acquisition	Value	Basis of Valuation
Village Green	First Registered	£ 1	Village green registration
Village Sign	unknown	£ 900	Estimate
Noticeboard	Jun-10	£ 178	Cost at time of purchase
Circular Teak seat	Donated Jan 2013	£ 1,000	Original purchase price
Queen Elizabeth Silver Jubilee Sign	1977	£ 200	Estimate
Traditional seat with arms	unknown	£ 650	Renewal price 2012
HP 15.6 Laptop	May-16	£ 250	Purchase price 2016
War Memorial	Jun-16	£ 1	Community Asset
HP Envy Wifi Printer	May-16	£ 58	Purchase price 2016
Best Village Sign 2015	Nov-15	£ 100	Purchase price 2015
Barriers	Apr-16	£ 60	Purchase price 2016
Defibrillator	Mar-17	£ 1,406	Purchase price 2017
Defibrillator	Sep-22	£ 1,590	Purchase price 2022
VAS Signs	Jun-23	£ 4,680	Purchase price 2023
Dog Bin	Oct-24	£0	Purchase price 2024
HP Laptop	Dec-24	£ 542.00	Purchase price 2024
Cast Iron Traffic Balls (2)	May-25	£ 950.00	Purchase Price 2025
		£ 12,566	

The

Village Green is registered with the Land Registry – Title Reference EX782540.

The change from the data published in May 2025 has been the removal of a dog bin and the addition of the cast iron traffic bells at the War Memorial junction.

Recommended: That the Council note the Inventory of Assets

ITEM 10

To Confirm the Arrangements for Insurance Cover in Respect of All Insured Risks

The Council was insured with BHIB who transferred the business to Clear Insurance Management Ltd during the year. The insurance cover, which falls due for renewal on 1st June, provides for the following insured values, some of which are the minimum set values available:-

Insurance of	Insured Value
Employer's Liability	£10,000,000
Public and Products Liability	£10,000,000
Fidelity Guarantee	£250,000
Libel and Slander	£250,000
Officials Indemnity	£500,000
Personal Accident	£100,000
Legal Expenses	£250,000
War Memorials	£65,000
Street Furniture	£20,000
Office Contents	£7,500
Money	£5,000
Money in transit	£5,000
All Insured Events	£250,000

The Council previously agreed to enter into a three-year agreement. 2025/26 was to be the final year of the agreement, since when the insurer has changed from Aviva to Clear Councils. Representative quotations from other insurers indicate that the premium offered by Clear Councils at £504.35 continues to represent the best value.

Recommended: That Council notes the insurance cover and continues the three year insurance cover offered by Clear Insurance Management Ltd

ITEM 11

To Review the Council's Subscriptions to Other Bodies

The Council currently subscribes to the Essex Association of Local Councils. This body provides legal and procedural advice and support to local councils in Essex and continued membership is identified in the Council's Corporate Risks document as a means of reducing risk to the Council. The subscription for 2026/27 is £78.49.

As part of the process for renewing the Parish Plan the Council has agreed to subscribe to the Rural Community Council of Essex for 2026/2027. The cost of that subscription is £63.60 inclusive of VAT. This sum is funded by the ECF grant towards the Parish Plan.

Recommended: That the Council remains in membership of EALC in future years and considers renewal of RCCE membership when setting its future budget

ITEM 12

To Review the Council's Complaints Procedure

The Council's Complaints Procedure is shown below:-

LITTLE BRAXTED PARISH COUNCIL

COMPLAINTS POLICY AND PROCEDURE

Introduction

This policy and procedure is designed for those occasions when a member of the public has a complaint regarding the Council's processes and/or employees. It is not intended to deal with complaints regarding Council decisions taken in public meetings, nor with complaints about individual Councillors.

Policy

All complaints will be considered in public by the Council at the next meeting of the Council and the agreed outcome published as part of the minutes of that meeting.

Procedure

Before the Meeting

1. The complainant should be asked to put the complaint about the council's procedures or administration in writing to the clerk.
2. If the complainant does not wish to put the complaint to the clerk or other proper officer, they may be advised to put it to the chairman of the council.
3. The clerk shall acknowledge the receipt of the complaint and advise the complainant when the matter will be considered by the council.
4. The complainant shall be invited to attend the relevant meeting and bring with them such representative as they wish.
5. 7 clear working days prior to the meeting, the complainant shall provide the council with copies of any documentation or other evidence, which they wish to refer to at the meeting. The council shall similarly provide the complainant with copies of any documentation upon which they wish to rely at the meeting.

At the Meeting

6. The council shall consider whether the circumstances of the meeting warrant the exclusion of the public and the press. Any decision on a complaint shall be announced at the meeting and reported to the next council meeting in public.
7. Chairman to introduce everyone.
8. Chairman to explain procedure.
9. Complainant (or representative) to outline grounds for complaint.
10. Members to ask any question of the complainant.
11. If relevant, clerk or other proper officer to explain the council's position.
12. Members to ask any question of the clerk or other proper officer.
13. Clerk or other proper officer and complainant to be offered opportunity of last word (in this order).
14. Clerk or other proper officer and complainant to be asked to leave room while Members decide whether or not the grounds for the complaint have been made. (If a point of clarification is necessary, both parties to be invited back).
15. Clerk or other proper officer and complainant return to hear decision, or to be advised when decision will be made.

After the Meeting

Decision confirmed in writing within seven working days together with details

Recommended: That members note but not amend this policy which was last reviewed in May 2024

ITEM 13

To Review the Council's Procedures for Handling Requests made under the Freedom of Information Act 2000, the Data Protection Act 1998 and the General Data Protection Regulations 2018

The Council publishes as much as possible on its website. Requests for additional information, subject to its being able to be lawfully released, are addressed to and answered by the Clerk within the legal timescale. No formal Freedom of Information requests have been received during 2025/2026 but a number of general queries have been responded to, with thanks being received from the enquirers. It should be noted that the GDPR reduces the timescale for responding to Data Subject Access requests to one month (from 40 days). The Clerk is also responsible for ensuring that personal data is managed securely.

Recommended: That the Council note and confirm the procedures

ITEM 14

To Review the Council's Policy for Dealing with the Press/media

At present the Council has no formal policy. Requests for information from the press are usually referred to specific Councillors to respond, as these have generally been on matters on which they are taking a lead role in other ways. Relationships with the press have not been an issue to date.

Recommended: That the Council notes the absence of a policy and directs that the Clerk continue to refer the press to individual Councillors for a response.

ITEM 15

To Review the Council's Data Privacy Notice

The Council reviewed this policy in May 2025.

Your Privacy

Little Braxted Parish Council is committed to protecting your privacy when you use our services. The Privacy Notice below explains how we use information about you and how we protect your privacy.

If you have any concerns or questions about how we look after your personal information, please contact the Parish Clerk, Gordon Mussett on 01376 520103

Why we use your personal information?

Do you know what personal information is?

Personal information can be anything that identifies and relates to a living person. This can include information that when put together with other information can then identify a person. For example, this could be your name and contact details.

Some information is 'special' and needs more protection due to its sensitivity. It's often information you would not want widely known and is very personal to you. We very rarely need to collect anything of this nature. If we do, we make sure our handling of your data is secure.

Why do we need your personal information?

We may need to use some information about you to:

- deliver services and support to you;
- manage those services we provide to you;
- train and manage the employment of our workers who deliver those services;
- help investigate any worries or complaints you have about your services;
- keep track of spending on services;
- check the quality of services; and
- to help with research and planning of new services.

How the law allows us to use your personal information

There are a number of legal reasons why we need to collect and use your personal information.

Generally we collect and use personal information in the circumstances where:

- you, or your legal representative, have given consent
- you have entered into a contract with us
- it is necessary to perform our statutory duties
- it is necessary to protect someone in an emergency
- it is required by law
- it is necessary for employment purposes
- you have made your information publicly available
- it is necessary for legal cases

If we have consent to use your personal information, you have the right to remove it at any time. If you want to remove your consent, please contact the Parish Clerk (littlebraxtedpc@hotmail.com) and tell us which service(s) you're using so we can deal with your request.

We only use what we need!

Where we can, we'll only collect and use personal information if we need it to deliver a service or meet a requirement.

We don't sell or pass your personal information to anyone else for marketing purposes.

You can ask for access to the information we hold on you

You have the right to ask for all the information we have about you and the services you receive from us. When we receive a request from you in writing, we must give you access to everything we've recorded about you.

However, we can't let you see any parts of your record which contain:

- Confidential information about other people; or
- Data a professional thinks will cause serious harm to your or someone else's physical or mental wellbeing; or
- If we think that giving you the information may stop us from preventing or detecting a crime

This applies to personal information that is in both paper and electronic records. If you give permission, we'll also let others see your record (except if one of the points above applies).

You can ask to change information you think is inaccurate

You should let us know if you disagree with something written on your file. We may not always be able to change or remove that information but we'll correct factual inaccuracies and may include your comments in the record to show that you disagree with it.

You can ask us to delete information (right to be forgotten)

In some circumstances you can ask for your personal information to be deleted, for example:

- Where your personal information is no longer needed for the reason why it was collected in the first place
- Where you have removed your consent for us to use your information (where there is no other legal reason us to use it)
- Where there is no legal reason for the use of your information
- Where deleting the information is a legal requirement

Where your personal information has been shared with others, we'll do what we can to make sure those using your personal information comply with your request for erasure.

Please note that we can't delete your information where:

- we're required to have it by law
- it is used for freedom of expression
- it is required for public health purposes
- it is necessary for legal claims

You can ask to limit what we use your personal data for

You have the right to ask us to restrict what we use your personal information for where:

- you have identified inaccurate information, and have told us of it
- where we have no legal reason to use that information but you want us to restrict what we use it for rather than erase the information altogether

When information is restricted it can't be used other than to securely store the data and with your consent to handle legal claims and protect others, or where it's for important public interests of the UK. Where restriction of use has been granted, we'll inform you before we carry on using your personal information.

You have the right to ask us to stop using your personal information for any council service.

However, if this request is approved this may cause delays or prevent us delivering that service.

Where possible we'll seek to comply with your request, but we may need to hold or use information because we are required to by law.

You can ask to have your information moved to another provider (data portability)

You have the right to ask for your personal information to be given back to you or another service provider of your choice in a commonly used format. This is called data portability.

However this only applies if we're using your personal information with consent (not if we're required to by law) and if decisions were made by a computer and not a human being.

It's likely that data portability won't apply to most of the services you receive from the Council.

Who do we share your information with?

We rarely share any of our information. We will only do so where necessary to deliver our services to you. Where we have these arrangements there is always an agreement in place to make sure that the organisation complies with data protection law.

We may share your personal information when we feel there's a good reason that's more important than protecting your privacy. This doesn't happen often, but we may share your information:

- **in order to find and stop crime and fraud; or**
- **if there are serious risks to the public, our staff or to other professionals;**

- to protect a child; or
- to protect adults who are thought to be at risk, for example if they are frail, confused or cannot understand what is happening to them

For all of these reasons the risk must be serious before we can override your right to privacy.

How do we protect your information?

We'll do what we can to make sure we hold records about you (on paper and electronically) in a secure way, and we'll only make them available to those who have a right to see them. Examples of our security include:

- Encryption, meaning that information is hidden so that it cannot be read without special knowledge (such as a password).
- Controlling access to systems and networks allows us to stop people who are not allowed to view your personal information from getting access to it
- Training for our staff allows us to make them aware of how to handle information and how and when to report when something goes wrong

How long do we keep your personal information?

There's often a legal reason for keeping your personal information for a set period of time, please contact us if you wish to understand how long your data may be retained for.

Where can I get advice?

If you have any worries or questions about how your personal information is handled please contact our Data Protection Officer on 01376 520103.

For independent advice about data protection, privacy and data sharing issues, you can contact the Data Protection Regulator for the UK, the Information Commissioner's Office (ICO) at:

Information Commissioner's Office
 Wycliffe House
 Water Lane
 Wilmslow
 Cheshire, SK9 5AF

Tel: 0303 123 1113 (local rate) or 01625 545 745 if you prefer to use a national rate number.

Alternatively, visit ico.org.uk or email casework@ico.org.uk

Members are recommended to confirm this policy

ITEM 16

To Review the Council's Data Protection Policy

The Council reviewed this policy in May 2025.

LITTLE BRAXTED PARISH COUNCIL

DATA PROTECTION POLICY

Little Braxted Parish Council ('the Council') aims to ensure that personal information/data is treated lawfully and correctly.

The lawful and correct treatment of personal information is extremely important in maintaining the confidence of those with whom the Council deals and in achieving its objectives.

This policy applies to all officers, Members and those engaged undertaking business with or on behalf of the Council.

The Council fully endorses and adheres to the Data Protection principles set out below:-

DATA PROTECTION PRINCIPLES

Personal Information shall be:

- Processed fairly, lawfully and in a transparent manner;
- Collected for specific, explicit and legitimate purposes;
- Adequate, relevant and limited to what is necessary to meet the purpose;
- Accurate and up to date;
- Kept for no longer than is necessary;
- Kept secure to maintain integrity and confidentiality;
- Processed in an accountable manner;

Policy Aim

To ensure the Council continuously complies with all relevant legislation and good practice in order to successfully protect the data it holds and processes.

Policy Objectives

To achieve the overall aim the Council will:

- Provide adequate resources to support an effective corporate approach to Data Protection;
- Ensure all staff are appropriately trained to perform their roles;
- Comply with all relevant statutory obligations;
- Respect the confidentiality of all personal data, irrespective of source;
- Publicise the Council's commitment to Data Protection;
- Compile and maintain appropriate policies, procedures and documentation;
- Promote general awareness and provide specific training, advice and guidance at all levels to ensure standards are met;

- Monitor and review compliance with legislation and introduce changes where necessary;
- Assist the Regulator and auditors as necessary

Processing of Information:

The Council, through appropriate management controls will, when processing personal information on any individual:

- Observe fully conditions regarding the collection and use of information meet the Council's legal obligations under Data Protection legislation;
- Collect, process and retain data only to the extent that it is needed to fulfil operational needs or to comply with any legal requirement;
- Ensure that the rights of people about whom information is held can be fully exercised including:-
 - The right to be informed that processing is being undertaken;
 - The right of access to personal information;
 - The right to withdraw or amend consent for processing*;
 - The right to correct, amend or erase information*;
 - The right to be forgotten*.
- Ensure staff is reminded that data covered by Data Protection legislation is exempt from disclosure under the Freedom of Information Act 2000.
- *Ensure where an individual exercises their right to be forgotten or withdraws permission for their data to be processed, the Council will inform the subject of the potential impact of this decision, as it may prevent the Council being able to provide a service which the subject has requested.
- **Note:** The right to be forgotten or withdraw permission for processing does not apply where there the Council has a statutory obligation or requirement to process that information.

Fair Obtaining/Processing

Individuals whose data is collected by the Council must be made aware at the time of collection of all the processes that data may be subject to. No manual or automatic processing of an individual's data can take place unless reasonable steps have been taken to make that individual aware of that processing.

Individuals must also be informed of likely recipients of their information, both internal and external, and also be given details of who to contact in order to query the use or content of their information (Data Protection Officer).

When consent is used as the lawful basis for processing data, it must be explicit and granular to allow the subject to 'opt-in' to any processing activity. The Privacy Notice where this data is collected should also explain how a subject's data will be used,

how they can amend or withdraw their consent, and to whom they should contact to do so.

Data Uses and Purposes

- All processing performed must only be for the purpose that is necessary to enable the Council to perform its duties and services, and which has been notified by the Council to the Information Commissioner. Personal data can only be processed in line with notified purposes.
- No new processing may take place the data subjects have been informed and, their consent obtained.
- All personal data should be regarded as confidential and only disclosed to persons (internal and external) who are listed for the purpose concerned in the Council's current notification AND whose authority to receive it has been explicitly established.
- Information owned by the Council must not be used for non-Council purposes. This applies when Council data is being processed at employees' homes. Employees will be held responsible for any misuse or unauthorised disclosures while the data is in their control.

What counts as Personal Data?

The term 'personal data' applies to any information relating to an identifiable person who can be directly or indirectly identified in particular by reference to an identifier.

This definition provides for a wide range of personal identifiers to constitute personal data, including name, identification number, location data or online identifier, reflecting changes in technology and the way organisations collect information about people.

The regulations apply to both automated personal data and to manual filing systems where personal data are accessible according to specific criteria. This could include chronologically ordered sets of manual records containing personal data.

Personal data that has been pseudonymised – e.g. key-coded – can fall within the scope of the regulations depending on how difficult it is to attribute the pseudonym to a particular individual. Likewise, anonymised data that can be 'reverse engineered', or manipulated on its own or in conjunction with other data sources to identify an individual, will also be classified as personal data.

A name and address, or information attached to a reference number that we can use to look someone up, are both personal data. So is a company e-mail address if it includes a person's name.

Data Quality & Document Retention

Information processed shall not be excessive or irrelevant to the notified purposes.

Information will be held only for as long as is necessary for the notified purposes, after which it shall be deleted or destroyed in accordance with the Council's Document Retention periods.

Whenever information is processed, reasonable measures shall be taken to ensure that it is up-to-date and accurate. A data subject has the right to request that any errors or omissions are rectified.

Organisational Responsibilities and Security

All personal data should be kept secure, in a manner appropriate to its sensitivity and the likely harm should a breach occur. Security shall be applied to all stages of processing to prevent unauthorised access or disclosure (internal or external), damage (accidental or deliberate) or loss.

Personal data must not be left on display or unsecured when unattended. Computer software shall be kept secure when not in use. System entry passwords should be known only to the holder and be changed regularly.

Everyone managing and handling personal information is appropriately trained to do so.

Everyone managing and handling personal information is appropriately supervised.

Anybody wanting to make enquiries about handling personal information knows what to do.

Queries about handling personal information are promptly and courteously dealt with.

Methods of handling personal information are clearly described.

A regular review and audit is made of the way personal information is managed.

Methods of handling personal information are regularly assessed and evaluated.

Performance with handling personal information is regularly assessed and evaluated.

All Council employees and Members will be provided with a copy of the Policy as adopted by the Council together with appropriate training. Employees have a duty to follow the Policy and procedures and to co-operate with the Council to ensure this Policy is effective.

Action may be taken against any employee/Member who fails to comply or commits breach of the Policy.

It is the duty of individual employees and Members to ensure that personal information held by them is dealt with in accordance with Data Protection legislation.

Processing carried out by a third party on behalf of the Council shall be subject to a contract, which stipulates compliance with Data Protection regulations and this policy.

Similarly, when the Council is processing personal data on behalf of a third party it will need to demonstrate that the data is subject to the same standards of care.

Any breaches of security shall be reported to the Data Protection Officer.

Complaints & Queries

Queries regarding this policy should be addressed to the Council's Data Protection Officer: clerk@littlebraxted-pc.gov.uk

If you are not happy with the Council's response to a Data Protection request you can complain using the Council's complaints system.

You can speak to your local Councillor(s) to see if they can resolve the issue for you.

If you are unclear who this is telephone the Clerk [01376520103].

You can complain to the Information Commissioner at:

Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF

Tel: 01625 545 700

Web: www.ico.gov.uk

Members are recommended to confirm this policy

ITEM 17

TO REVIEW THE COUNCIL'S RESERVES POLICY

Financial Reserves Policy

1. Purpose of this policy

The Council is required, under statute, to maintain adequate financial reserves in order to meet the needs of the organisation. Section 50 of the Local Government Finance Act 1992 requires that billing and precepting authorities in England and Wales have regard to the level of reserves needed to meet estimated future expenditure when calculating the budget requirement.

However, there is no specified minimum level of reserves that an authority should hold and it is the responsibility of the Responsible Financial Officer (RFO) to advise the Council about the level of reserves and to ensure that there are procedures for their establishment and use.

The Council will hold reserves for the following main purposes:

- A working balance to help cushion the impact of uneven cash flows, provide contingency, and avoid unnecessary temporary borrowing; following guidance and recommended good practice (e.g. JPAG Practitioners Guide, NALC, SLCC)
- Earmarked funds to meet known or predicted specific requirements or improvement projects, and funds earmarked for statutory reasons. The setting aside of funds over a period of time to meet known future expenditure reduces the impact of meeting the full expenditure in one year.

This policy on the establishment, maintenance and adequacy of reserves and balances will be reviewed annually.

2. General Reserves

The use of general reserves are not restricted. They can be used to smooth the impact of uneven cash flows, offset the budget requirement, or can be used to cope with unexpected events or emergencies.

It is intended to maintain the General Reserve at a level equivalent to three months' precept income, but at all times this should be sufficient to cover staff salaries to cover for long term sickness or the resignation of the Clerk, whereby the services of a locum clerk may be required.

If the balance is drawn down, replenishment will be provided for in the next annual budget.

If the General Reserve is exhausted due to extreme circumstances, the Council may make emergency borrowings from Earmarked Reserves, which will be replaced at the next annual budget.

3. Specific Reserves

These are set up to meet known or predicted liabilities. Examples of specific reserves include:

- Future projects (such as speed indicator devices or the Parish Plan)
- Received grants for forward work (e.g. litterpicking grant awarded 3-yearly)

4. Procedure

Any decision to set up a reserve must be made by the Council.
The Council will be required to consider the following when making recommendations for each reserve:

- The reason for / purpose of the reserve
- How and when the reserve can be used
- Procedures for the reserves management and control
- A process and timescales for review of the reserve to ensure continuing relevance and adequacy

Expenditure from reserves can only be made by the Council.
The reserves will be reviewed by the Council as part of the annual budgeting process to decide on their continued need and whether an appropriate amount is still being held.

The Responsible Financial Officer will maintain a detailed schedule of all reserves which will form part of the accounts process.

Schedule of Earmarked Reserves at end of 2025-26

Village Fete	£	23.40
Parish Plan	£	1,159.21
Litter Picking	£	934.19
Defibrillator	£	25.04
Neighbourhood Watch	£	60.36
Replacement Laptop	£	0.00
War Memorial	-£	103.50
Green Games Project	£	1,440.00
Total	£	3,538.70

This policy was reviewed in May 2025.

Members are recommended to confirm this policy

ITEM 18

To Review the Council's Information Technology Policy

This policy was first adopted in 2025.

Little Braxted Parish Council Information Technology Policy

Introduction

The purpose of this policy is to ensure that all employees, councillors and any third parties using Little Braxted Parish Council information technology (IT) have a clear understanding of what is and is not permitted. This will ensure the appropriate use of the Council's equipment, safeguard the security of its IT systems and data, and assist compliance with any relevant legislation.

Definitions

Users– councillors, employees and third parties acting on behalf of the Council.

Data– digitally stored information including (but not limited to) documents, copyrighted / copyrightable text, images, personal information, accounting information.

IT hardware/software– includes, but is not limited to computers, internet access, remote access connections, email servers, file storage, webmail, smart phones, telephones, website, mobile phones etc.

Scope

This policy covers the use of IT, both hardware and software, for all councillors, employees and third parties acting on behalf of the Council (Users), and contractors, management and safekeeping of data.

IT provision

The device, software, data access and services provided remain property of the Council and shall be recorded on the asset register. At the end of any period of holding office, employment with or work for the Council, all equipment must be returned to the Clerk, Chair or Vice-Chair in full working condition. If equipment has been lost or damaged, or not returned within 14 days of leaving office, a charge may be made for its replacement or repair.

Users must comply with all relevant policies, procedures and UK legislation with respect to the use of IT hardware.

All IT provision should:

- demonstrate value for use of Council money;
- provide value for Council or clerk use, whilst enabling efficient working and not contributing to secondary waste;
- include consideration of cost vs time spent carrying out tasks which could be offset by the use of technology;
- maintain privacy of councillors, Council employees, subcontractors and parishioners;
- adhere to other policies as much as is possible
- A review of the Council's IT requirement should be conducted at least every four years, when council elections take place and new councillors take office, or within three months of new members of staff starting with the Council.

Hardware provided should only be used for Council business and not personal use.

Privacy and data protection

Users must:

- not leave their user accounts logged in on an unattended and unlocked device;
- use suitable secure methods for storing and accessing data and services;
- not perform any unauthorised changes to the IT systems or information; changes must only be made with agreement from the Chair and at least one other councillor, or at full Council where applicable;
- not attempt to access or use data or software that they are not authorised to use or access;
- not give or transfer Council data or software to any person or organisation outside the Council without the appropriate authority and reason to do so;
- adhere to the Data Protection Policy and Document Retention Policy;
- comply with all relevant policies, procedures and UK legislation with respect to the use of IT software; if unsure about this then users should check with the Clerk or Chair.

Where users use their own hardware to access Council systems or data they are responsible for ensuring the security of systems and data as per this policy, the Data Protection Policy and the Document Retention Policy.

An email address will be provided to the Clerk and should be the only address used for official or unofficial Council correspondence.

Personal use is not permitted for any Council provided communication services, software applications (downloaded or software as a service) or data, unless such data is already in the public domain.

Any correspondence undertaken on behalf of the Council on Council provided or personal devices or services, where retained in line with the Retention Policy, should be provided upon request to the Clerk or Chair, particularly, but not limited to the case of a Freedom of Information request.

Passwords and access to systems and services

Passwords should be secure, restricted to the knowledge of the Clerk and current Chair, and changed when either of these positions change.

Where a service offers two factor authentication then this must be used, if possible with a hardware security key or software two factor authentication (e.g. google authenticator) secured by a strong log-in or password.

Risk Management

As part of its risk management the Council maintains insurance on the equipment provided.

All equipment must be secured from theft or unauthorised use as far as is practical. When travelling with equipment, it should not be left in an unattended vehicle unless there is no other option, in which case it should be secured out of sight.

Any loss of, or damage to equipment should be reported as soon as possible to the Clerk and Chair and any criminal damage will be reported to the Police by the Clerk.

Any loss of personal data as the result of loss or theft of equipment shall be reported to the Clerk and Chair and Information Commissioner's Office (ICO).

An annual risk assessment should be undertaken regarding use and security of Council IT hardware, software and stored data.

Application of the Policy

Not adhering to the terms set out in this policy may result in disciplinary proceedings.

Members are recommended to confirm this policy.

ITEM 19

TO REVIEW THE STATEMENT OF INTERNAL CONTROLS

The following Statement was last reviewed in May 2025.

Little Braxted Parish Council Statement of Internal Control

Scope of Responsibility

Little Braxted Parish Council (the Council) is a local authority funded by public money and is responsible for ensuring its business is conducted in accordance with the law and proper standards and that public money is safeguarded, properly accounted for, used economically, efficiently and effectively.

In meeting this responsibility assurance is required that there is a sound system of internal control and that the Council's accountability framework is 'risk' based; proportionate to that risk and to the amounts of public money involved and to the stakeholders' need for assurance.

The Purpose of the System of Internal Control.

The system of internal control is designed to ensure that risks are managed to a reasonable and acceptable level forming part of an ongoing process designed to identify and prioritise the risks to the authority's policies, aims and objectives and to evaluate and manage those risks accordingly.

The Internal Control Environment

The Council:

- appoints a Chairman to be responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful with the clerk's advice.

- reviews its obligations and objectives and approves budgets for the following year at its January meeting. This meeting also approves the level of precept for the following financial year.
- meets a minimum of 4 times each year and monitors progress against its aims and objectives.

The Council Clerk to the Council/Responsible Financial Officer:

- is appointed by the Council to act as the Council's advisor and administrator
- is the Council's Responsible Financial Officer and is responsible for administering the council's finances
- is responsible for the day to day compliance with laws and regulations that the Council is subject to and for managing risks
- ensures that the council's procedures, control system and policies are adhered to.

Payroll Controls:

- the clerk has a contract of employment with clear terms and conditions.
- Salary paid to agree with that approved by the Council.
- PAYE is being properly operated by the Council as an employer and monthly submission are made to HMRC under Real Time.

Payments:

- are reported to the Council for approval
- are made by cheque and signed by 2 councillors (who also sign the relevant invoice and the counterfoil).

Income

- is banked in the Council's name in a timely manner and reported to the Council

Risk Assessments (Risk Management)

- assessments are carried out in respect of actions, systems and controls are regularly reviewed.

The Internal Audit

- is carried out by an independent Internal Auditor who reports to the Council on the adequacy of its records, procedures, systems, internal controls, regulations and risk management reviews.

Standing Orders

- the Council has adopted the Model Standing Orders as recommended by N.A.L.C.

Financial Orders

- the Council has adopted and reviews updates as necessary each year.

VAT

- VAT payments are identified, recorded and reclaimed.

Petty Cash

- The Council does not operate a Petty Cash system

Asset Register

- the Council maintains a register of all material assets owned or in its care. The Clerk to update as and when necessary and to be approved annually.

Insurance

- The Council's insurance provision is reviewed annually both in relation to its schedule of cover and also its value for money.

Code of Conduct

- Each members must sign Acceptance of the Code and complete a Register of Interest form. Members to consider every items on the agenda and ensure that any interest is declared at the beginning of the meeting or before the matter is discussed.
- an item 'Declarations of Interest' will be placed on every agenda.
- Paragraph 12 (2) of the revised Model Code of Conduct has been adopted.

Members are recommended to review and agree this Statement of Internal Control

ITEM 20

TO RE-APPOINT THE CLERK AS THE COUNCIL'S RESPONSIBLE FINANCIAL OFFICER

The Clerk has been the Council's Responsible Financial Officer since appointment but it is necessary to confirm the re-appointment on an annual basis.

Members are recommended to re-appoint the Clerk as the Council's Responsible Financial Officer

ITEM 21

To Review the Council's Safeguarding Policy - Attached

LITTLE BRAXTED PARISH COUNCIL

Safeguarding Children, Young people and Vulnerable Adults ("Safeguarding") Policy

SECTION 1 Policy Statement

Everyone has a duty to safeguard children, young people and vulnerable adults. This policy promotes good practice in safeguarding for those using Parish Council facilities. The Parish Council will review it annually.

Definitions

Children and young people:

Anyone under the age of 18 years

Vulnerable Adult:

Anyone over 18 who is:

- Unable to care for themselves
- Unable to protect themselves from significant harm or exploitation
- Or may be in need of community care services

To whom this policy applies

This policy applies to anyone working for or on behalf of the Parish Council whether in a paid, voluntary or commissioned capacity, for example contracted to do a piece of work. It also applies to any individual using the Parish Council facilities for the purpose of delivering any service to children, young people or vulnerable adults.

SECTION 2

Promoting a safe environment

In order to promote a safe environment for children, young people and vulnerable adults, the Parish Council will:

- Provide safe facilities and do regular safety assessments.
- Ensure that employees, Councillors and leaders of activities in the parish in/on parish facilities, are aware of the safeguarding expectations. • Members of staff and volunteers who have regular unsupervised contact with children, young people or vulnerable adults during the course of their duties MUST undergo appropriate Disclosure and Barring Service (“DBS”) checks BEFORE commencement of such duties.
- Display on Parish Council website the relevant safeguarding contacts for advice and help.

Expectations of behaviour

All users of Parish Council facilities, organisers of parish events and volunteers should:

- Ensure that communications, behaviour and interaction is appropriate and professional.

- Treat each other with respect and show consideration for other groups using the Parish Council facilities.
- Refrain from any behaviour that involves racism, sexism, homophobia, and bullying and in addition, report any instances of such behaviour to the Chair of the Parish Council, Parish Clerk or parents/carers, as appropriate.

SECTION 3

Safe working practice

All users of Parish Facilities must follow the policy and procedures at all times. For example they should:

- Never leave children, young people or vulnerable adults unattended with adults who have not been subject to a Disclosure and Barring Service (DBS) check.
- Plan activities to involve more than one person being present or at least in sight or hearing of others. Alternatively, record, or inform others of their whereabouts and intended action.
- Where possible, have male and female leaders working with a mixed group.
- Ensure they have access to a first aid kit and telephone and know fire procedures.
- When working outside, ensure activities, breaks and clothing are suitable for the weather conditions and that shelter is available where possible.

SECTION 4

Allegations against staff and volunteers

The Parish Council should follow the procedures for managing allegations against staff/volunteers on the SBC Safeguarding website. No attempt should be made to investigate or take action before consultation with Essex County Council Local Authority

Designated Officer (LADO).

See contact details below.

LADO Office [03330 139 797](tel:03330139797)

Enquiries email

lado@essex.gov.uk

Enquiries website

<https://eycp.essex.gov.uk/safeguarding/report-a-concern-about-a-member-of-the-W...>

Whistleblowing

All Parish Councillors, staff and volunteers should be aware of their duty to raise concerns about the attitude or actions of colleagues and appropriate advice will be sought from the LADO or Safeguarding Team as to how to handle such allegations. The Parish Council must not make a judgement on whether the allegations have merit for further investigation, this decision must be for the LADO team.

What should be a cause for concern

Staff and volunteers should be concerned by any action or inaction, which significantly harms the physical and/or emotional development of a child. Abuse falls into four main categories and can include child sexual exploitation and female genital mutilation, referred to as FGM. The categories are as follows:

1. Physical Abuse
2. Emotional Abuse
3. Sexual Abuse
4. Neglect
5. Financial Abuse/Manipulation

The Parish Council are committed to ensuring the safety of all users of our services and facilities and take our responsibilities seriously. We regularly work with other agencies and Essex County Council to ensure compliance with changing laws and guidelines in relation to safeguarding. The Parish Council confirm this safeguarding policy will be updated as and when such legislative/best practice changes take place or at least annually.

Members are recommended to confirm this policy which was adopted in 2025

ITEM 22

SALC Internal Audit Report template (v.11)
Last reviewed: 25th March 2026



Internal Audit Report for Little Braxted Parish Council for the period ending 31 March 2026

Clerk	Gordon Mussett
RFO (if different)	As above
Chairperson	Councillor Nick Jepson
Precept	£5,100.00
Income	£12,385.95
Expenditure	£12,545.19
General reserves	£2,377.63
Earmarked reserves	£3,538.70
Audit type	Annual - exempt authority
Auditor name	Julie Lawes

Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC 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

Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2025/26 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 conducted as planned

Section 1 – Financial Regulation and Standing Orders		
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	YES	Council's Standing Orders are based on the NALC 2013 model published by the National Association of Local Councils. Council has tailored the policy to include recent updates to sections 14 and 18 and were approved at a meeting held 6 th May 2025.
Are Financial Regulations up to date and reviewed annually?	YES	Financial Regulations, as seen on the Council's website, are based on the latest model published by NALC, Model Financial Regulations March 2025 with provisions included as outlined under NALC Advice Note – Procurement, 3 February 2026 link to view the advice note Council approved its Financial Regulations at a meeting held 6 th May 2025.
Has the Council properly tailored the Financial Regulations?	YES	The Financial Regulations have been tailored to the Parish Council.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	YES	In accordance with Section 151 of the Local Government Act 1972 (financial administration), the Council has appointed a person (the Clerk) to be responsible for the administration of the financial affairs of the relevant authority. This was confirmed by full Council at its meeting held 6 th May 2025.
Additional comments:		

¹ Section 151 Local Government Act 1972

Section 2 – Budgetary controls		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
Evidence		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	YES	The budget for the year 2025/2026 was approved at the Council meeting held 15 th January 2025. Budget papers as seen on the website provide details on the budget, precept and implications for Band D Council Tax.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £5,100 for 2025/2026, as confirmed at the above meeting, with the paperwork demonstrating that this was a 4.4% increase over that set the previous year.
<i>Regular reporting of expenditure and variances from budget</i>	YES	The minutes evidence that Council carried out its regular review covering the budget for the current year with a review of income and expenditure against budget as published within the supporting documentation.
<i>Reserves held – general and earmarked²</i>	YES	The Council, as at year-end, had Earmarked Reserves totalling £3,538.70 with the balance being General Reserves of £2,377.63 with overall reserves standing at £5,916.33. Council has adopted a Reserve Policy providing clarity on the reasoning behind the holding of and intended level of general reserves.
Additional comments: Council has followed the recommended key stages as to the budgetary process for the year: decide the form and level of detail of the budget; review the current year budget and spending; determine the cost of spending plans; assess levels of income; bring together spending and income plans; provide for contingencies and consider the need for reserves; approve the budget; confirm the precept or rates and special levies; and review progress against the budget regularly throughout the year.		

² In accordance with proper practices, the generally accepted minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure

Section 3 – Proper bookkeeping		
The internal auditor will look at the methods and processes used to manage the council's accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	YES	The council uses an excel spreadsheet to produce reports on a Receipts and Payments basis and ensures that the financial transactions of the Parish Council are as accurate as reasonably practicable. All transactions are well referenced and provide an effective tool for the basis of the council's internal controls. All payments made are well referenced and provide clear detail of the power used for any expenditure ensuring council is working within its authority.
<i>Is the ledger on the correct basis in relation to the gross income/expenditure?</i>	YES	Council's gross income and expenditure level is below the threshold of £200,000 and has been for three continuous years. Council's operating under this limit may choose either to report on an income and expenditure basis or on a receipts and payments basis. Council has elected to report its financial matters on a receipts and payments basis.
<i>Is the cash book up to date and regularly verified?</i>	YES	Council follows Proper Practices in ensuring that its accounting procedure gives an accurate presentation of the financial position and provides good evidence to support the council's underlying statements which are verified by council.
<i>Is the arithmetic correct?</i>	YES	A number of spot checks were carried out and the functionality of the cashbook was found to be in order.
Additional comments:		

Section 4 – Payment controls		
The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
Evidence		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	YES	A selection of random payments were cross checked against payment authorisation slips, cash book, bank statement and invoices and all were found to be recorded / authorised in accordance with Proper Practices. The Parish Council shows good practice by ensuring that retrospective payments incurred for the month are submitted to and approved by full council in accordance with Council's Own Standing Orders and Financial Regulations.
Where applicable, are internet banking transactions properly recorded and approved?	N/A	Internet banking is not operated by the council. The council's risk assessment documentation details the procedure to be followed for the making of payments by cheque in accordance with council's own Financial Regulations. It was confirmed that the council has a dual mandate in place for authorising payments. Council does not operate internet banking.
Is VAT correctly identified, recorded, and claimed within time limits?	YES	VAT is identified in the cash book with the reclaim for the period covering 1 st April 2025 to 31 st March 2025 in the sum of £1,080.54 being verified in the cashbook and bank statements. Payment of £477.04 was received from HMRC for the year prior as detailed on the bank statement dated 7 th April 2025.

Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ³	N/A	Council has not adopted the General Power of Competence.
Are payments under s.137 ⁴ separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	There were no payments identified as being made under this power for the year under review.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	Council has no loans.
Additional comments:		

Section 5 – Income controls		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	YES	Income is recorded in accordance with Council's Financial Regulations. A number of items of income were cross checked against cash book and bank statement and found to be in order and recorded in accordance with Proper Practices. In accordance with proper practices, the RFO has ensured that the accounting records contain all day-to-day entries of all sums of money received. Income is primarily received through online payments.

³ Localism Act

⁴ Section 137 of the Local Government Act 1972 ("the 1972 Act") enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £11.10 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

<i>Is income reported to full council?</i>	YES	Income received is reported to full Council in accordance with council's Financial Regulations.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	YES	Council received precept in the sum of £5,100 from Maldon District Council for the period under review as reported to full Council within its supporting documentation. Evidence was provided showing a full audit trail from Precept being discussed and approved at council meeting held 14 th January 2025 to remittance advice showing the Precept paid in the Council's Bank Account.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁵</i>	N/A	Council holds no CIL funds.
<i>Is CIL income reported to the council?</i>	N/A	
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	
<i>Has an annual report been produced?</i>	N/A	
<i>Has it been published on the authority's website?</i>	N/A	
Additional comments:		

⁵ Community Infrastructure Levy Regulations 2010

Section 6 – Petty cash		
The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
<i>Is petty cash in operation?</i>	<i>NO</i>	Council does not operate a petty cash system.
<i>If appropriate, is there an adequate control system in place?</i>	<i>N/A</i>	As above
Additional comments:		

Section 7 – Bank reconciliation		
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	YES	Full bank reconciliations are completed each month. A number of samples were tested and were found to be accurate and detailed. There is evidence of good financial practice, and the Council has implemented a system whereby bank reconciliation is correctly verified by the Council. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective.
<i>Do bank balances agree with bank statements?</i>	YES	Bank balance agrees with period end statements and, as at year end 31 st March 2026 the balance across the council's accounts stood at £6,066.33 with an outstanding cheque of £150.00 giving an end balance of £5,916.33 as recorded in the Draft Statement of Accounts and on the Year-end Bank Reconciliation.
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Balances across the Council's accounts are reported at each meeting of full Council. The minutes demonstrate that a review of the bank reconciliation versus the bank statements has been undertaken. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority's internal control objectives. The bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows and therefore aids decision-making.

Section 8 – Payroll controls		
The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	YES	Council had 2 employees on its payroll at the period end 31 st March 2026. Employment contracts were not reviewed during the internal audit but the Clerk to the Council has confirmed that all staff have a Contract of Employment in place.
<i>Has the Council approved salary paid?</i>	YES	All salary payments are presented to the Council for approval and payments made in accordance with Council's own Financial Regulations. Council has noted the requirement to ensure that it formally approves amendments to any employee's pay, emoluments, or terms and conditions of employment.
<i>Are all employees paid at least the minimum wage?</i>	YES	Employee is paid at least the national minimum wage.
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>		There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	YES	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines. Cross-checks were completed on three payments covering salary and PAYE were found to be in order. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?⁶</i>	YES	It is noted that Council is aware of its pension responsibilities and that no pension provision was required by the current members of staff.

⁶ The Pension Regulator – [website click here](#)

<i>Have pension re-declaration duties been carried out</i>	YES	From paperwork seen, the council completed its re-declaration of compliance with The Pensions Regulator on 16 th September 2025.
<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	YES	There is a satisfactory expense system in place and all expenses claimed are approved by full council with supporting paperwork in place and reimbursed in accordance with Council's Financial Regulations.
Additional comments:		

Section 9 – Year End procedures		
Evidence		<i>Internal auditor commentary</i>
<i>Are appropriate accounting procedures used?</i>	YES	Accounts are produced on a receipts and payments basis and all found to be in order.
<i>Financial trail from records to presented accounts</i>	YES	The end of year accounts and supporting documentation were well presented for the internal auditor review. There is a full audit trail from records to presented accounts.
<i>Has the appropriate end of year AGAR⁷ documents been completed?</i>	YES	As Council is a smaller authority with gross income and expenditure not exceeding £25,000 it will be required to complete the Annual Governance and Accountability Return (AGAR) Form 2. The Accounting Statements were submitted in draft form for the internal audit review, and it is assumed that the figures submitted will be those that are replicated in their entirety onto the AGAR.
<i>Did the Council meet the exemption criteria and correctly declared itself exempt?</i>	YES	As the Council was a smaller authority with a gross income and expenditure not exceeding £25,000 for the period under review, it was able to certify itself as an exempt authority which was confirmed at a meeting of the Council on 6 th May 2025.
<i>During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?</i>	Partly Met	During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2024- 2025, the Council correctly provided for the exercise of elector's rights. The RFO had set the dates for the inspection of the Council's accounts and associated documents as Tuesday 3 rd June 2025 to Monday 14 th July 2025 with the date of the notice being 10 th April 2025.

⁷ Annual Governance & Accountability Return (AGAR)

		<p>RECOMMENDATION: Council should record in the minutes of the council meeting the period of exercise of public rights and announcement dates, and / or retain the notice on its website.</p> <p><i>Comment: Whilst the Period of Exercise and Public Rights Notice was provided, the Internal Auditor has had to answer 'no' to Internal Control Objective M of the AGAR AIAR due to the notice not being evidenced by a notice on the website and / or authority approved minutes confirming the dates set as specifically required.</i></p>
<p><i>Have the publication requirements been met in accordance with the Regulations?⁸</i></p>	<p><i>Partly Met</i></p>	<p>In accordance with the Accounts and Audit Regulations 2015 as a smaller authority with income and expenditure not exceeding £25,000 and published the following on a public website:</p> <ul style="list-style-type: none"> • Certificate of Exemption, page 3 • Annual Internal Audit Report 2024/25, page 4 • Section 1 – Annual Governance Statement 2024/25, page 5 • Section 2 – Accounting Statements 2024/2025, page 6 • Analysis of variances • Bank reconciliation • Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015. <p>RECOMMENDATION: Council should also publish, and retain on its website for a suggested period of five years, all documents as detailed above, including the period for the Exercise of Public Rights Notice.</p>
<p>Additional comments:</p>		

⁸ Accounts and Audit Regulations 2015

Section 10 – Risk management		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	YES	The risk assessment documentation as reviewed provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. The Corporate Risks and Council Risks for the year under review was considered and adopted by full Council at its meeting of 13 th January 2026.
<i>Is there evidence that risks are being identified and managed?</i>	YES	Council is aware that risk assessment needs to focus on the safety of the parish council's assets, and particularly its money. There is evidence that the Parish Council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage in order to avoid financial or reputational consequences.
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	YES	Council has insurance in place under a specialist policy for local councils with Clear Councils which shows core cover for the following: Employers Liability £10m: Public/Products Liability: £10m and Fidelity Guarantee of £250k. At the meeting of council held 6 th May 2025 council approved its insurance cover.

<i>Evidence that internal controls are documented and regularly reviewed⁹</i>	YES	At the meeting held 6 th May 2025, Council, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, confirmed that the financial and management systems of the council were sound and adequate and internal control arrangements were efficient and effective to address the risks associated with the management of public finances.
<i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment¹⁰</i>	YES	In accordance with the Accounts and Audit Regulations 2015, the Parish Council formally reviewed the scope and effectiveness of its internal audit arrangements as approved 6 th May 2025. Council is aware that in accordance with the Accounts and Audit Regulation 2015, the parish council must review the terms of reference and effectiveness of internal audit and demonstrate that it has understood that the role of internal audit is to evaluate and report on the adequacy of the system of internal control.
Additional comments:		

⁹ Accounts and Audit Regulations

¹⁰ Practitioners Guide

Section 11 – Asset control		
The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?¹¹</i>	YES	The Asset Register, as viewed, and as approved at the meeting of 6 th May 2025, was reviewed during the year and reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership.
<i>Is the value of the assets included? (Note value for insurance purposes may differ)</i>	YES	It is noted that the declared value for all assets at year-end 31 st March 2026 is £12,566 which reflects overall movement in the asset register covering acquisitions and disposals and is an increase over that from the previous year.
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	
<i>Are copies of licences or leases available for assets sited at third party property?</i>	N/A	
<i>Is the asset register up to date and reviewed annually?</i>	YES	The Asset Register was reviewed and approved by council at a meeting held 6 th May 2025.
<i>Cross checking of insurance cover</i>	YES	Council completed an inventory review of assets as confirmed within the minutes of the meeting held 6 th May 2025.
Additional comments:		

¹¹ Practitioners Guide

Section 12 – Assertion 10		
The internal auditor will be checking that the council complies to the new assertion 10 introduced to the Annual Governance Accountability and Return (AGAR) following changes to the Practitioners' Guide 2025.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹²</i>	YES	The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. Reference: Z3614041 Expires: 26 th March 2027
<i>Is there an adopted council publication scheme and is it reviewed regularly?</i>	Partly Met	Council has published a Model Publication Scheme detailing the type of information the Council holds and how it will make it available to the public. The clerk advised the Publication Scheme was adopted on the 19 th March 2013 and has not been updated since. Comment: <i>Under the Freedom of Information Act 2000, public authorities must provide access to information held which must be published proactively. The Freedom of Information Act requires every public authority to have a publication scheme and to publish information covered by the scheme. Council should seek to review the information it holds under its scheme and ensure that it is up to date and ensure that it is available to view on its website.</i>
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	YES	Council has taken active steps to ensure compliancy with the GDPR requirements and has adopted a number of GDPR Policies during the year that provides clear responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR.
<i>Has the Transparency Code been correctly applied, and information published in accordance with current legislation?</i>	YES	To ensure compliance with the requirements of the <u>Transparency Code for smaller authorities</u> (turnover not exceeding £25,000), Council is aware that the following should be published on a public website not later than 1 July:

¹² Data Protection Act 2018

		<ul style="list-style-type: none"> • Internal Audit Report • List of Councillors and Responsibilities • Items of Expenditure Above £100 including recoverable and non-recoverable VAT • End of Year Accounts • Annual Governance Statement • Asset Register • and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹³</i>	<i>Partly Met</i>	<p>Council has accessibility tools on its website thereby allowing for the increased functionality of the council's website, along with a short statement advising documents published after 1st January 2025 comply with WCAG 2.2 Standards under Regulation 8 of the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.</p> <p>RECOMMENDATION: The Parish Council should publish and maintain an accessibility statement compliant with the Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations 2018, stating compliance with WCAG 2.2 (Level AA), disclosing known accessibility issues and planned fixes, providing contact details and options to request information in alternative formats, including escalation routes via the Equality Advisory and Support Service, and confirming the testing approach and review date. The statement should be reviewed and updated regularly.</p>
<i>Has website accessibility been tested, at least annually?</i>	<i>NO</i>	<p>No review of website accessibility has been documented as carried out during the last financial year.</p> <p>COMMENT: <i>To ensure that the council website complies with the regulations, it is best practice to test for website accessibility at least annually.</i></p>

¹³ Website Accessibility Regulations 2018

<p><i>Does the council have, as a minimum, a single generic email address on an authority owned domain, for correspondence?¹⁴ For example clerk@abccouncil.gov.uk or clerk@abccouncil.org.uk</i></p>	<p>YES</p>	<p>Council operates with a .gov.uk email address for the Clerk which ensures that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality. Authority-owned email accounts provide a clear record of communications, which is essential for transparency and accountability. This helps in maintaining an audit trail and ensures all council-related communications are accessible for review if needed and makes Data Subject Access and Freedom of Information Requests easier to manage.</p>
<p><i>Does the council have an IT policy that is tailored to the council?¹⁵</i></p>	<p>YES</p>	<p>The council has adopted an IT policy that has been personalised for the specific use of the council. This policy was approved at the meeting of 6th May 2025.</p>
<p>Additional comments: Council has a few areas to complete to fully comply with assertion 10 of Section One – Annual Governance Statement for 2025/2026 and it is therefore recommended council answers in the negative.</p>		

¹⁴ Practitioners Guide

¹⁵ Practitioners Guide

Section 13 – Internal audit		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	YES	The Internal Auditor's Report for the year ending 31 March 2025 has been considered and reviewed by the Parish Council at their meeting held 6 th May 2026.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	YES	There were no formal recommendations made to council.
<i>Has the Council confirmed the appointment of an internal auditor?¹⁶</i>	YES	SALC were appointed as the Council's internal auditors for the year ending 31 st March 2026 at the meeting held 6 th May 2025.
<i>Has the letter of engagement been approved by full council?¹⁷</i>	YES	The letter of engagement was approved by full council at the meeting of 17 th March 2026. Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.
Additional comments:		

¹⁶ Practitioners' Guide

¹⁷ Practitioners' Guide

Section 14 – External audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.		
Evidence		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous external audit report?¹⁸</i>	<i>N/A</i>	Council was exempt from a Limited Assurance Review.
<i>Has appropriate action been taken regarding the comments raised?</i>	<i>N/A</i>	As above
Additional comments:		

¹⁸ Regulation 20 Accounts and Audit Regulations 2015 – following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.

Section 15 – Additional information		
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹⁹	YES	The Annual Meeting of the Parish Council was held on 6 th May 2025 and the first item on the agenda was the election of Chairperson.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ²⁰	YES	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chair is given formal approval to sign the minutes.
<i>Is there a list of members' interests held?</i>	YES	Evidence was seen on the Maldon District Council website the Register of Interests for all current Parish Councillors with a direct link from the Council's own website.
<i>Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?</i>	N/A	Council does not have any Trustee Responsibilities.
<i>Is there evidence that electronic files are backed up?</i>	YES	Councils Risk Assessment stated files are backed up and passwords held securely.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	N/A	Council does not operate with a committee system.
Additional comments:		

¹⁹ The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

²⁰ Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

SALC Internal Audit Report template (v.11)
Last reviewed: 25th March 2026



Signed: *J. Lawes*

Date of Internal Audit Report: Wednesday 29th April 2026

On behalf of Suffolk Association of Local Councils

ITEM 23

To Adopt an Accessibility Statement for the Website as Advised by the Internal Auditor

A draft Statement, based on the Government Guidance (Sample Accessible Documents Policy) is shown below.

Accessibility Statement

This website is run by Little Braxted Parish Council. We want as many people as possible to be able to use this website. For example, that means you should be able to:

- zoom in up to 300% without the text spilling off the screen
- navigate most of the website using just a keyboard
- navigate most of the website using speech recognition software
- listen to most of the website using a screen reader (including the most recent versions of JAWS, NVDA and VoiceOver)
- We've also made the website text as simple as possible to understand.

AbilityNet has advice on making your device easier to use if you have a disability.

How accessible is this website?

We know some parts of this website aren't fully accessible:

- you can't modify the line height or spacing of text
- some PDF documents aren't fully accessible to screen reader software
- you can't skip to the main content when using a screen reader

What to do if you can't access parts of this website

If you need information on this website in a different format like accessible PDF, large print, easy read, audio recording for example, please use the details below to request:

- Email: clerk@littlebraxted-pc.gov.uk
- Call: 01376 520103
- We'll consider your request and get back to you in 15 working days.
-

Reporting accessibility problems with this website

We're always looking to improve the accessibility of this website. If you find any problems that aren't listed on this page or think we're not meeting accessibility requirements, contact the clerk:

- Email: clerk@littlebraxted-pc.gov.uk
- Call: 01376 520103
-

Enforcement procedure

The Equality and Human Rights Commission (EHRC) is responsible for enforcing the Public Sector Bodies (Websites and Mobile Applications) (No.2) Accessibility Regulations 2018 (the 'accessibility regulations'). If you're not happy with how we respond to your complaint, contact the Equality Advisory and Support Service (EASS).

Contact Us

- Clerk: Gordon Mussett
- Post: Little Braxted Parish Council, 25 Ebenezer Close, Witham, CM8 2HX

- Emai: clerk@littlebraxted-pc.gov.uk
- Call: 01376 520103
-

Technical information about this website's accessibility

Maldon Town Council is committed to making its website accessible, in accordance with the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.

Members are recommended to adopt this statement of accessibility, and, after completion, add date of compliance check.

ITEM 24

To Arrange for an Accessibility Check of the Website by the Council's Website Host

The Independent Internal Auditor has indicated that the Council's website should be tested for compliance with the legislation regarding accessibility of Government websites. Our website host has indicated that this is a service they can provide the following services:-

- A scan of every page on your site against the international WCAG 2.2 AA accessibility standard
- We will fix any "red class" issues that we find on the site and where possible we will try and fix "yellow class" issues where we can.
- We will publish an up to date accessibility statement on your website to ensure compliance.
- We will send you a short report with our findings and any further advice.

This service costs from **£108** but may cost slightly more depending on the size of the site.

Members are recommended to ask One Suffolk to undertake such an accessibility check

ITEM 25

To Review the Model Publication Scheme as Advised by the Internal Auditor

The Model Publication Scheme was adopted in 2013 and is a statutory requirement for Parish Councils. It sets out what information the Council holds, how it is held, and any charges for supplying the information.

The current Scheme is shown below.

Information available from Little Braxted Parish Council under the model publication scheme

Information to be published	How the information can be obtained
<p>Class 1 - Who we are and what we do</p> <p>(Organisational information, structures, locations and contacts)</p> <p>This will be current information only</p> <p>N.B. Councils should already be publishing as much information as possible about how they can be contacted.</p>	Website
Who's who on the Council and its Committees	Website
Contact details for Parish Clerk and Council members (named contacts where possible with telephone number and email address (if used))	Website
Location of main Council office and accessibility details	Website
Staffing structure	Website
<p>Class 2 – What we spend and how we spend it</p> <p>(Financial information relating to projected and actual income and expenditure, procurement, contracts and financial audit)</p> <p>Current and previous financial year as a minimum</p>	Website
Annual return form and report by auditor	Website
Finalised budget	Website
Precept	Website
Financial Standing Orders and Regulations	Website
Grants given and received	Website
List of current contracts awarded and value of contract	Website
Members' allowances and expenses	Website
<p>Class 3 – What our priorities are and how we are doing</p> <p>(Strategies and plans, performance indicators, audits, inspections and reviews)</p>	Website

Parish Plan (current and previous year as a minimum)	N/A
Annual Report to Parish or Community Meeting (current and previous year as a minimum)	Website
Quality status	N/A
Local charters drawn up in accordance with DCLG guidelines	N/A
Class 4 – How we make decisions (Decision making processes and records of decisions) Current and previous council year as a minimum	Website
Timetable of meetings (Council, any committee/sub-committee meetings and parish meetings)	Website
Agendas of meetings (as above)	Website
Minutes of meetings (as above) – nb this will exclude information that is properly regarded as private to the meeting.	Website
Reports presented to council meetings - nb this will exclude information that is properly regarded as private to the meeting.	Website
Responses to consultation papers	Website
Responses to planning applications	Website
Bye-laws	N/A

Class 5 – Our policies and procedures (Current written protocols, policies and procedures for delivering our services and responsibilities) Current information only	Website
Policies and procedures for the conduct of council business: Procedural standing orders Delegated authority in respect of officers Code of Conduct Policy statements	Website

Policies and procedures for the provision of services and about the employment of staff: Internal policies relating to the delivery of services Equality and diversity policy Health and safety policy Recruitment policies (including current vacancies) Policies and procedures for handling requests for information Complaints procedures (including those covering requests for information and operating the publication scheme)	Website
Information security policy	Website
Records management policies (records retention, destruction and archive)	Website
Data protection policies	Website
Schedule of charges for the publication of information)	Website

Class 6 – Lists and Registers	
Currently maintained lists and registers only	
Assets Register	Hard copy
Register of members' interests	Hard copy
Register of gifts and hospitality	Hard copy
Class 7 – The services we offer	
(Information about the services we offer, including leaflets, guidance and newsletters produced for the public and businesses)	
Current information only	
Parks, playing fields and recreational facilities	Website

Seating, litter bins, clocks, memorials and lighting	Website
Additional Information	
This will provide Councils with the opportunity to publish information that is not itemised in the lists above	
None	

I have highlighted those areas which, at the time of audit, differed from our website content, since when I have updated the website with:-

- The staffing structure
- A statement to the effect that no allowances are paid to Members
- The delegated authority given to the Clerk in respect of minor planning applications
- A statement regarding the Council's land holdings
- A new page under Finance showing Grants Received
- A Statement regarding recruitment

Members are recommended to note these changes and retain the existing Publication Scheme.

ITEM 26

TO REVIEW THE EFFECTIVENESS OF INTERNAL AUDIT

The Council, with usually a very small financial turnover, has an annual independently-conducted Internal Audit. The scope and manner of the audit are contained in page 2 of the Internal Audit Report, which has in recent years been conducted by trained auditors of the Suffolk Association of Local Councils. These auditors vary the elements of the Council's activities to be reviewed in detail each year based on feedback from the appointed External Auditors as to issues found nationally during the audit process.

Members are required to assure themselves that the scope and manner of the Internal Audit satisfy their requirements, and that no other measures are needed at audit to ensure the Council's assets are protected.

ITEM 27

TO RE-APPONT THE SUFFOLK ASSOCIATION OF LOCAL COUNCILS AS THE COUNCIL'S INDEPENDENT INTERNAL AUDITOR

If Members are assured that the current level, scope and manner of Internal Audit is sound, to re-appoint the Suffolk Association of Local Councils as their Internal Auditor for 2026/2027.

ITEM 28

To Note the Signed Internal Audit Report for the Annual Governance and Accountability Return and Agree any Necessary Action

Annual Internal Audit Report 2025/26

LITTLE BRAXTED PARISH COUNCIL

ENTER PUB WWW.LITTLEBRAXTED-PC.GOV.UK ADDRESS

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on 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.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")	✓		
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.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).		✓	
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.		✓	
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed). Date(s) internal audit undertaken: 27/04/2026, 29/04/2026 DD/MM/YYYY. Name of person who carried out the internal audit: Mrs J Lawes (on behalf of SALC) OR

Signature of person who carried out the internal audit: *J. Lawes* SIGNATURE REQUIRED. Date: 29/04/2026

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

The reasons for the Internal Auditor indicating "No" in items M and O are contained in the report and have been addressed in the previous items.

ITEM 29

To Agree the Governance Statements Within the Annual Governance and Accountability Return

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

LITTLE BRAXTED PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed		*Yes* means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.			<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

12/05/2026

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

Information required by the Transparency Code (not part of the Annual Governance Statement)

	Yes	No
The authority website is up to date and the information required by the Transparency Code has been published.	✓	

www.littlebraxted-pc.gov.uk ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

The Internal Auditor has recommended that Council indicates "No" to Section 10.

ITEM 30

To Agree the Financial Statements Within the Annual Governance and Accountability Return

Section 2 – Accounting Statements 2025/26 for

LITTLE BRAXTED PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	6,253	6,076	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	4,893	5,100	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3,299	7,286	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	3,779	3,900	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	4,590	8,646	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	6,076	5,916	Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	6,076	5,916	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	11,786	12,566	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	
11. Do the figures in the accounting statements above exclude any Trust transactions?	✓		For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval.

SIGNATURE REQUIRED

Date 12/05/2026

I confirm that these Accounting Statements were approved by this authority on this date:

12/05/2026

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

ITEM 31

To Declare the Authority as Exempt from a Limited Assurance Review Audit –

Certificate of Exemption – AGAR 2025/26 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2026 and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, provided that the authority has certified itself as exempt at a meeting of the authority after 31 March 2026 and a completed Certificate of Exemption is submitted no later than 30 June 2026 notifying the external auditor.

LITTLE BRAXTED PARISH COUNCIL

certifies that during the financial year 2025/26, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed £25,000

Total annual gross income for the authority 2025/26: £12,385 R AMOUNT £00,000

Total annual gross expenditure for the authority 2025/26: £12,545 R AMOUNT £00,000

There are certain circumstances in which an authority will be unable to certify itself as exempt, so that a limited assurance review will still be required. If an authority is unable to confirm the statements below then it cannot certify itself as exempt and it must submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of £210 +VAT will be payable.

By signing this Certificate of Exemption you are confirming that:

- The authority was in existence on 1st April 2022
- In relation to the preceding financial year (2024/25), the external auditor has not:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor either by email or by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2026.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer	Date	I confirm that this Certificate of Exemption was approved by this authority on this date:
SIGNATURE REQUIRED	12/05/2026	12/05/2026
Signed by Chair	Date	as recorded in minute reference:
SIGNATURE REQUIRED	12/05/2026	MINUTE REFERENCE
Generic email address of Authority	Telephone number	
clerk@littlebraxted-pc.gov.uk NED GENERIC EMAIL ADDRESS	01376520103 NUMBER	
*Published web address		
www.littlebraxted-pc.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS		

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2026 Reminder letters for late submission will incur a charge of £40 + VAT.

ITEM 32

To Note the Dates for the Exercise of Public Rights for Inspection of the Accounts

Below is a copy of the section of the Notice giving the dates. The full Notice is displayed on the noticeboard and is available on the website from links on the Homepage and the Financial Information page.

LITTLE BRAXTED PARISH COUNCIL

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN (EXEMPT AUTHORITY)

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE

1. Date of announcement 14 April 2026

2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review.

Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:

Gordon Mussett (Parish Clerk)
25 Ebenezer Close, Witham, CM8 2HX
clerk@littlebraxted-pc.gov.uk

commencing on (c) **___Wednesday 17 June 2026_____**

and ending on (d) **___Tuesday 28 July 2026_____**

3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:

PKF Littlejohn LLP (Ref: SBA Team)
30 Churchill Place
London E14 5RE
sba@pkf-l.com

5. This announcement is made by _____

ITEM 33**To receive a financial statement as of 31st March 2026****Bank Reconciliation to 31st March 2026****Income**

Date	Document reference	From	In Respect of	General Administration £	War Memorial £	Other £	VAT £	Total £
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
09/03/2026		Maldon District Council	Parish Plan Grant			£ 1,000.00		£ 1,000.00
27/03/2026		Essex Community Foundation	Grant for Green Games Project			£ 1,440.00		£ 1,440.00
Total for Year				£ 5,100.00	£ 4,201.38	£ 2,607.53	£ 477.04	£ 12,385.95

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

11/11/2025	940	Community Action Suffolk	Domain Name Renewal									£ 45.83	£ 45.83	£ 9.17	£ 55.00	
11/11/2025	941	Community Action Suffolk	Mailbox									£ 22.50	£ 22.50	£ 4.50	£ 27.00	
11/11/2025	942	Maldon District Council	Road Closure Notice									£ 180.31	£ 180.31	£ 36.06	£ 216.37	
11/11/2025	943	H Bendall	Litterpicking							£ 88.36		£ 88.36			£ 88.36	
11/11/2025	944	G N Mussett	Clerk's Salary	£ 175.47									£ 175.47		£ 175.47	
11/11/2025	945	Amazon	Printer Ink									£ 54.72	£ 54.72	£ 4.99	£ 59.71	
11/11/2025	946	Royal British Legion	Wreath									£ 25.00	£ 25.00		£ 25.00	
13/01/2026	947	Goodlife Countryside Services	Grasscutting War Memorial					£ 360.00					£ 360.00		£ 360.00	
13/01/2026	948	Goodlife Countryside Services	Grasscutting Village Green									£ 550.00	£ 550.00		£ 550.00	
13/01/2026	949	LexisNexis	Baker Book									£ 180.00	£ 180.00		£ 180.00	
13/01/2026	950	FirstAid4Less	Defibrillator Pads									£ 279.10	£ 279.10	£ 55.82	£ 334.92	
13/01/2026	951	H Bendall	Litterpicking							£ 107.75		£ 107.75			£ 107.75	
13/01/2026	952	G N Mussett	Clerk's Salary	£ 175.47									£ 175.47		£ 175.47	
13/01/2026	953	HMRC	Tax/NI	£ 116.40						£ 47.60			£ 164.00		£ 164.00	
13/01/2026	954	G N Mussett	Clerk's Salary	£ 175.47									£ 175.47		£ 175.47	
13/01/2026	955	H Bendall	Litterpicking							£ 88.36			£ 88.36		£ 88.36	
13/01/2026	956	Maldon District Council	Speed Checks									£ 97.29	£ 97.29	£ 19.46	£ 116.75	
17/03/2026	957	Microsoft	Microsoft 365									£ 70.83	£ 70.83	£ 14.16	£ 84.99	
17/03/2026	958	Road Signs Direct	CCTC and ANPR Signs									£ 103.95	£ 103.95	£ 20.79	£ 124.74	
17/03/2026	987	H Bendall	Litterpicking							£ 88.36			£ 88.36		£ 88.36	
17/03/2026	988	G N Mussett	Clerk's Salary	£ 175.47									£ 175.47		£ 175.47	
17/03/2026	989	The Braxted Bakery	Hire of Meeting Room									£ 150.00	£ 150.00		£ 150.00	
17/03/2026	990	Information Commisioner	Data Protection Registration					£ 52.00					£ 52.00		£ 52.00	
17/03/2026	991	H Bendall	Litterpicking							£ 107.75			£ 107.75		£ 107.75	
17/03/2026	992	G N Mussett	Clerk's Salary	£ 175.47									£ 175.47		£ 175.47	
17/03/2026	993	HMRC	Tax/NI	£ 131.40						£ 32.60			£ 164.00		£ 164.00	
				£ 2,617.64	£ -	£ 76.54	£ 183.00	£ 479.87	£ 4,263.50	£ 104.00	£ -	£ 1,300.82	£ 2,439.28	£ 11,464.65	£ 1,080.54	£ 12,545.19

Budget Analysis

2025/2026	Budget		Figures are net of VAT			
Item	£	Income £	Expenditure £	Income	%age Budget Spe	Notes
Clerk's Salary	£ 2,650.00		£ 2,617.64		98.8%	
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		£ 104.00		23.1%	
Grass Cutting	£ 550.00		£ 550.00		#REF!	
Hall Hire	£ 180.00		£ 150.00		375.0%	
Transparency Fund					#DIV/0!	Restricted funds
Other	£ 400.00		£ 338.67	£ 1,000.00	84.7%	Restricted funds
Election Fees	£ 25.00				0.0%	
Remembrance Day Parade	£ 130.00		£ 205.31	£ 167.53	157.9%	
Litterpicking	£ 1,300.00		£ 1,300.82		100.1%	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		£ 194.16		97.1%	
VAS Signs			£ 224.62			
Speed Checks	£ 350.00		£ 387.43		110.7%	
Replacement Laptop						Restricted funds
VAT Refund				£ 477.04	#DIV/0!	
Dog Bin						
Green Games Project				£ 1,440.00		Restricted funds
Totals net of VAT	£ 7,095.00	£ -	£ 11,464.65	£ 5,845.95		

Bank Statement

Bank Statement



MG 005590 F1V1614A 709F30AAD00029 36300 A 58963



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



LITTLE BRAXTED PARISH
COUNCIL

Sort Code 20-97-40
Account No 20189405

SWIFTBIC BUKBGB22

IBAN GB53 BUKB 2097 4020 1894 05

Issued on 01 April 2026

1/2

Your Community Account

At a glance

31 Jan - 31 Mar 2026

Date	Description	Money out £	Money in £	Balance £
31 Jan	Start Balance			4,599.11
9 Mar	Giro Direct Credit From Maldon DC - Paymen Ref: Mdc31310		1,000.00	5,599.11
19 Mar	Cheque Issued Ref: 100958	124.74		5,474.37
	Cheque Issued Ref: 100988	175.47		5,298.90
	Cheque Issued Ref: 100992	175.47		5,123.43
	Cheque Issued Ref: 100993	164.00		4,959.43
23 Mar	Cheque Issued Ref: 100991	107.75		4,851.68
27 Mar	Giro Direct Credit From Essex Community FO Ref: Ecf2617729		1,440.00	6,291.68
30 Mar	Cheque Issued Ref: 100990	52.00		6,239.68
31 Mar	Cheque Issued Ref: 100957	84.99		6,154.69
	Cheque Issued Ref: 100987	88.36		6,066.33
31 Mar	Balance carried forward			6,066.33
	Total Payments/Receipts	972.78	2,440.00	

Start balance £4,599.11

Money out £972.78

► Commission charges £0.00

Money in £2,440.00

► Gross interest earned £0.00

End balance **£6,066.33**

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

21649 00001 F1V1614A 1 of 2

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

BANK RECONCILIATION	
As at 31/3/25	
Represented by	
Barclays Bank	
Total	£ 6,170.13
Plus unpresented cheques	£ -
Less Uncashed Cheques	-£ 94.56
Total	£ 6,075.57
Add Income for year	£ 12,385.95
Less Expenditure for year	£ 12,545.19
Total	£ 5,916.33
As at 31/03/26	
Represented by	
Barclays Bank	£ 6,066.33
Total	£ 6,066.33
Plus unpresented cheques	
Less Uncashed Cheques	-£ 150.00
Total	£ 5,916.33

ITEM 34

To Determine the Time and Place of Ordinary Meetings of the Full Council up to and Including the Next Annual Meeting of Full Council

The following dates are provisionally proposed for the regular meetings of the Council:-

26th May

7th July

15th September

10th November

12th January 2027

23rd March 2027

11th May 2027