



*Great Braxted  
Parish Council*

Clerk to the Council:  
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4<sup>th</sup> November 2025

**To: Members of Great Braxted Parish Council**

**You are hereby summoned to attend**

**THE PARISH COUNCIL MEETING TO BE HELD AT THE PAVILION  
ON TUESDAY 11<sup>th</sup> NOVEMBER 2025 AT 8.00 PM**

**for the purpose of transacting the following business:**

*LTownend*  
**Clerk to the Council**

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**A G E N D A**

**1. Apologies for Absence**

**2. Minutes of the Parish Council Meeting**

Minutes of the Meeting held on 9<sup>TH</sup> September 2025 to be taken as read and signed as a correct record by the Chairman ([attached](#)).

**3. Declarations of Interest (existence and nature)**

Members are reminded that they are required to declare any Disclosable Pecuniary Interests, Other Pecuniary Interests or Non-Pecuniary Interests which they know they might have in items of business on the agenda. They are reminded that they will need to repeat their declarations at the appropriate point in the meeting and leave the room if required under the Code of Conduct which took effect in July 2022. Unforeseen interests must be declared similarly at the appropriate time.

**4. Maldon District Councillor Update**

To receive a written or verbal update from the District Councillor.

**5. Public Participation Session**

With respect to items on the Agenda and other matters that are of mutual interest.

## **6. Planning**

**6.1** To consider planning applications detailed below and any planning applications published on the MDC planning website between the circulation of this agenda and the meeting:

**6.1.1 25/00881/FUL** - Resurfacing of existing farmyard with concrete hardstanding at Land At Old House Farm Kelvedon Road Great Braxted Essex. The application can be viewed [here](#).

**6.2** To note planning decisions made by Maldon District Council.

## **7. Environment**

### **7.1 Fencing Repair**

To discuss works to repair the fencing around the field and consider a quote for the works

### **7.2 Hedge Trimming**

To consider quotes to trim the hedge around the field. Quotes to follow.

### **7.3 Bleed Kit**

To consider the need for a bleed control kit, options and costs. [Report attached](#).

### **7.4 Village Sign**

To consider the ownership and inclusion of the Great Braxted village sign on the Council's Fixed Asset Register and insurance schedule and a quote to repaint the sign. [Report attached](#).

### **7.5 Appleford Bridge**

To discuss the current condition of Appleford Bridge and receive a recent email communication from Cllr Siddal to Essex County Council.

### **7.6 Tommy Statue**

To review current appearance and agree any future approach to decoration or upkeep.

### **7.7 Cricket Club Contract**

To review the contract between the Pavilion Management Committee and a local cricket club, if available.

## **8 Finance**

### **8.1 Accounts for Payment**

To agree the accounts for payment, made between meetings, for the period between the 1<sup>st</sup> September to the 6<sup>th</sup> November 2025. [Attached](#).

### **8.2 Bank Reconciliation**

To receive and note the bank reconciliation to the 30<sup>th</sup> September 2025. [Attached](#).

### **8.3 Budget Comparison**

To receive and note to budget comparison report to the 31<sup>st</sup> October 2025.  
[Attached](#).

### **8.4 Classification of the CCLA Investment**

To note the CCLA investment of £15,000 is to be transferred to the fixed asset register. [Report attached](#).

## **9 Council Website**

To receive an update on the new council website and review of content relating to dog walking and safety information.

## **10 Annual Litter Pick**

To confirm the date of the annual litter pick in 2026. The dates for the Great British Spring Clean are 17 March – 2 April 2026.

## **11 Updates**

- BT Telephone Kiosk
- CCTV Signs

## **12 General Announcements**

## **13 Items to be Included on the Next Agenda**

## **14 Date of Next Meeting**

13<sup>th</sup> January 2026

## **15 Chairman to Close the Meeting**

*THE PUBLIC AND PRESS ARE CORDIALLY INVITED TO BE PRESENT  
All reports are available from the clerk*

## Minutes of the Parish Council Meeting held at The Pavilion on 9<sup>th</sup> September at 8pm

### Present:

Councillors C. Knapman (Vice-Chairman), M Davis, L Holt, E Miles the Clerk and 3 members of the public.

### 25/50 Apologies for Absence

Apologies were received from Councillor Collins.

### 25/51 Minutes of the Parish Council Meeting

**Resolved:** that the minutes of the Parish Council meeting, held on the 8<sup>th</sup> July 2025, were agreed as a correct record and signed by Cllr Knapman.

### 25/52 Declarations of Interest

Members were reminded that they are required to declare any Disclosable Pecuniary Interests, Other Pecuniary Interests or Non-Pecuniary Interests which they know they might have in terms of business on the agenda. They were also reminded that they will need to repeat their declarations at the appropriate point in the meeting and leave the room if required under the Code of Conduct which took effect in July 2022. Further they were reminded that unforeseen interests must be declared similarly at the appropriate time.

No interests were declared.

### 25/53 Maldon District Councillor Update

The District Councillor was not in attendance.

### 25/54 Public Participation Session

A member of the public enquired about the additional works required on the field. Cllr Knapman advised that he had not yet received a response from the contractor but would follow this up.

A member of the public raised concerns about excessive vehicle speeds at the Braxted and Tiptree Road junctions.

**Resolved:** The Clerk to contact County Councillor Mark Durham to ask whether measures could be introduced to reduce speed in this area.

The Secretary of the Pavilion Management Committee informed the Council that all documentation required to transfer ownership of the Pavilion to the Parish Council, which will then act as Sole Managing Trustee of the Charity, had been submitted to the

Charity Commission. Confirmation will be received once the transfer has been completed.

The Secretary further reported that negotiations were underway with a local cricket club for weekly hire of the cricket pitch. As part of these negotiations, the club would invest in pitch improvements and ongoing maintenance in exchange for a three-year contract.

**Resolved:** The Clerk to circulate the Secretary's email to councillors for their information and to convene an extraordinary meeting, if necessary, to approve the contract.

Cllr Miles joined the meeting at 20.21

## 25/55 To Consider Planning Applications submitted and published by Maldon District Council

No applications were received.

## 25/56 To Note The Parish Council's Response to Planning Applications Considered Outside a Meeting

25/56/1 24/00919/FUL The erection of four new build dwellings (in lieu of Prior Approval for four dwellings, subject of application 24/00072/PACUAR at The Barn, Braxted Park Road Great Braxted. **OBJECTION** submitted on the 13<sup>th</sup> August 2025.

## 25/57 Planning Decisions Made by Maldon District Council

25/57/1 25/00548/FUL Proposed Partial Demolition, Extension and Alterations to Existing Pavilion Braxted Park Golf Club Braxted Park Braxted Park Road Great Braxted. **APPROVED.**

25/57/2 25/00549/LBC Proposed Partial Demolition, Extension and Alterations to Existing Pavilion Braxted Park Golf Club Braxted Park Braxted Park Road Great Braxted. **GRANTED LISTED BUILDINGS CONSENT.**

## 25/58 Environment

25/58/1 Signs on Village Gates

Cllr Holt expressed concern about the number of signs displayed on the village gates which total 34.

Cllr Knapman advised the 12 bar gate requires a padlock to prevent damage and will purchase a combination lock for this purpose.

**25/59 Finance****25/59/1 Accounts for Payment**

The Council approved the following payments:-

<b>Date</b>	<b>Supplier</b>	<b>Item</b>	<b>Net</b>	<b>VAT</b>	<b>Total</b>
02/07/2025	Cllr Knapman	Pavilion expenses	78.18	-	78.18
09/07/2025	Wallace Arboriculture	June grounds maintenance	380.00	-	380.00
17/07/2025	Jan Stobart	COF examination	80.00	-	80.00
17/07/2025	PSDF	Investment Deposit	15,000.00	-	15,000.00
21/07/2025	EALC	Clerk Training	25.00	5.00	30.00
21/07/2025	Maldon District Council	Q1 Trucam Patrols	259.44	51.89	311.33
24/07/2025	ID Mobile	July phone bill	5.00	1.00	6.00
25/07/2025	PKF Littlejohn	External auditor fee	420.00	84.00	504.00
28/07/2025	L Townend	July salary	294.73	-	294.73
28/07/2025	HMRC	July PAYE costs	73.60	-	73.60
28/07/2025	L Townend	Jun-Jul Expenses	153.07	-	153.07
31/07/2025	Unity Trust Bank	July bank charges	6.00	-	6.00
02/08/2025	Cloud Next	Domain name registration	7.99	1.59	9.58
08/08/2025	Wallace Arboriculture	July grounds maintenance	380.00	-	380.00
26/08/2025	Royal British Legion	Poppy wreath	30.00	-	30.00
27/08/2025	ID Mobile	August phone bill and final payment	2.25	-	2.25
28/08/2025	L Townend	August salary	262.00	-	262.00
28/08/2025	HMRC	August PAYE costs	65.40	-	65.40
29/08/2025	Sky Mobile	August phone bill	6.00	-	6.00
31/08/2025	Unity Trust Bank	August bank charges	6.00	-	6.00

**Resolved:** that the accounts for payment listed above be approved for payment.

25/59/2      2025 Pay Award

The council noted the National Joint Council's pay agreement for 2025 and the back pay sum.

**Resolved:** that the noted the Clerk's new hourly rate of pay and approved a back-pay sum of £53.00 which will be paid on the next pay cycle.

25/59/3      Notice of Conclusion of Audit

The council noted the Conclusion of Audit received from the External Auditor.

## 25/60      Policies and Procedures

25/60/1      IT Policy

The Council considered a report outlining the need to adopt an IT Policy to ensure compliance with the new Assertion 10 introduced by the Smaller Authorities Proper Practices Panel, which will form part of the 2025/26 audit requirements. A draft IT Policy was also received for review.

**Resolved:** that the IT Policy be adopted by the council and review the policy on an annual basis.

25/60/2      Remote Attendance and Proxy Voting at Parish Council Meetings

The council received and noted the Government's response to a consultation on enabling remote attendance and proxy voting at council meetings.

**Resolved:** that the report was noted.

## 25/61      Parish Council Website

The council received a report explaining accessibility issues with the current website and considered three quotes to move to a new WCAG 2.1 AA compliant website.

**Resolved:** that the council approved the quote provided by VCS Websites and the Clerk will liaise with the company to develop the new site.

## 25/62      Updates

**BT Telephone Kiosk** – Cllr Holt reported that the metal frame of the kiosk is cracked, which may make relocating it to a new site difficult and require specialist equipment. She will obtain quotes both for moving the kiosk to a publicly accessible location and for its refurbishment.

Councillors also noted that the kiosk's current location is not accessible to the public.

**Resolved:** that the Clerk write to the landowners to advise the council's plans to add the kiosk to the asset register, clarify access and electricity supply, and confirm the Parish Council's intentions for refurbishment and ongoing maintenance.

**CCTV Signs** – the Clerk advised these should be completed by the end of the week.

**Village Sign** – Cllr Holt provided the council with an update on her enquiries with a resident who had previously painted the village sign.

**Resolved:** that the Clerk will investigate companies who restore/create village signs.

## 25/63 General Announcements

Cllr Knapman advised all the remedial works highlighted on the annual playground report were rectified on the 8<sup>th</sup> September 2025.

Cllr Knapman suggested the boundary hedge is due for trimming.

Resolved: that the Clerk will confirm the specification with Cllr Knapman and seek quotes for the works.

Cllr Holt advised the Pavilion Opening was taking place on the 27<sup>th</sup> September and all residents and councillors were invited to attend.

A member of the public enquired if additional hedging plants could be sourced which the Clerk is currently trying to source.

## 25/64 Items to be Included on the Next Agenda

The following items will be included on the next council agenda:

- Cricket club contract
- BT Telephone Kiosk
- Village sign
- Hedge trimming

## 25/65 Date of Next Meeting

The next council meeting will take place at 8pm on Tuesday the 11<sup>th</sup> November 2025.

## 25/66 Chairman Closed the Meeting

There being no further business the Chairman closed the meeting at 21.00

Signed:\_\_\_\_\_ Dated:\_\_\_\_\_

Chairman





## AGENDA REPORT ITEM 7.3

### Bleed Control Kit

#### Background

In recent years, a number of organisations, including the Daniel Baird Foundation, have promoted the installation of publicly accessible bleed control kits to help save lives in the event of a serious injury or catastrophic bleed before emergency services arrive. These kits are recommended for locations such as community buildings but there is not any legislation to mandate their installation.

Once installed, kits can be registered on the national “Bleed Map” ([www.bleedmap.co.uk](http://www.bleedmap.co.uk)) to ensure the emergency services are aware of their existence and location.

The proposal is to install a bleed control kit and cabinet on the outside wall of the Village Pavilion, subject to the permission of the Pavilion Management Committee.

#### Summary

The Council has been offered a free bleed control kit through the Liam Taylor Legacy, a local initiative established in memory of Liam Taylor, a Maldon teenager who tragically lost his life to knife crime. Acceptance of this donation would involve affixing a small sticker bearing Liam’s image to the cabinet as part of the awareness campaign.

Quotes have been obtained for suitable, metal storage cabinets: :

Supplier	Product / Description	Cost (excl. VAT)
Turtle Medical	Bleed control cabinet (red metal)	£350.00
Eureka Direct	4 x Basic Bleed Control Kits with white metal cabinet	£279.00
Severnside Defibs	Red polycarbonate cabinet	£345.00

Funding for this has not been budgeted for in 2025/26 so the cost would need to be met from general reserves or funding could be allocated in the 2026/27 budget.

The proposed installation would provide an emergency resource accessible to the public and complement the existing defibrillator provision within the parish.

#### Recommendations

That the Council considers the need for a bleed control kit in Great Braxted and, if agreed, to purchase a publicly accessible bleed control kit and cabinet for installation at the Village Pavilion (subject to the Pavilion Management Committee’s agreement).



[Eureka Direct](#)



[Turtle Medical](#)



Sevenside Defibs



## AGENDA REPORT ITEM 7.4

### Village Sign

#### Background

In 1991/92, it was decided to install a village sign in the centre of Great Braxted. The project was undertaken jointly by the Parish Council and local residents, with fundraising organised by Mr and Mrs Nicholls of Meadow Cottage, Bung Row, in partnership with the Council.

The sign depicts various aspects of village life, with two different sides representing features from Bung Row and Tiptree Road. It was painted by local resident Mr James Hewitt and unveiled in 1992 by Mr Michael Clark of Braxted Park. Mr Hewitt has since repainted the sign twice.

At a recent meeting, councillors requested that the Clerk obtain quotations for restoration works. This raised a question about the ownership and custodianship of the sign. The former Parish Clerk has confirmed that the project was co-ordinated with the Parish Council, and no other ownership has been identified.

#### Summary

Given the Council's historic involvement in commissioning, maintaining, and now seeking to restore the village sign, it is appropriate to recognise it as a Parish Council asset. This would ensure:

- Proper inclusion on the Fixed Asset Register;
- Appropriate insurance cover; and
- Clear accountability for future maintenance.

#### Quotation

Two options for refurbishment have been received from Signs of the Times Ltd.

**1. Repainting of existing sign:**

Sandblast cleaning (assuming aluminium), repainting the sign and bracket in colours as close as possible to the original – **£1,755.00 + carriage and VAT.**

**2. Replacement panels:**

Two aluminium signs, powder-coated and printed from supplied artwork, encapsulated in a tough clear coating (guaranteed against fading for 10 years), pre-drilled for fixings – **£1,190.00 + carriage and VAT.**

Councillors are asked to consider both options and note that sufficient funds are available from general reserves should the Council wish to proceed.

### **Replacement Value**

For insurance purposes, a replacement value of £5,800 is recommended. This reflects the estimated cost to replace the sign and oak post (excluding installation).

The Fixed Asset Register value will be recorded at £1, in line with council policy for assets acquired historically or by donation.

### **Financial Implications**

The inclusion of the sign on the Council's Fixed Asset Register and insurance policy will have a minimal impact on insurance premiums. Restoration or replacement costs could be met from general reserves or, if preferred, funds could be allocated to an earmarked reserve for future maintenance.

### **Recommendations**

That the Council:

1. Confirms the Great Braxted village sign as a Parish Council asset;
2. Approves its inclusion on the Council's Fixed Asset Register at a value of £1 and on the insurance schedule at a replacement value of £5,800; and
3. Considers the quotations for refurbishment of the sign, noting that funds are available from general reserves should the Council wish to proceed.

**Accounts for Payment      For authorisation on 11 November 2025**

<b>Date</b>	<b>Supplier</b>	<b>Item</b>	<b>Net</b>	<b>VAT</b>	<b>Total</b>
11/09/2025	Wallace Arboriculture	August grounds maintenance	190.00	-	190.00
16/09/2025	Cllr Knapman	Phase 2 pavilion expenses	69.92	-	69.92
18/09/2025	Roger Clark Landscapes	Installation of new gate	480.00	-	480.00
18/09/2025	Very Nice Blinds	Replacement cuff links for shutters	16.67	3.33	20.00
23/09/2025	Cllr Knapman	Playground expense	10.47	-	10.47
24/09/2025	Sky Mobile	September phone bill	6.00	-	6.00
01/10/2025	L Townend	September salary	312.80	-	312.80
01/10/2025	HMRC	September PAYE costs	78.20	-	78.20
01/10/2025	L Townend	August/September expenses	69.98	-	69.98
30/09/2025	Unity Trust Bank	August bank charges	6.00	-	6.00
05/10/2025	Walton Tree Services	Hedge Work inside field	240.00	48.00	288.00
09/10/2025	Wallace Arboriculture	September grounds maintenance	570.00	0.00	570.00
10/10/2025	Maldon District Council	Q2 Trucam costs	518.88	103.78	622.66
20/10/2025	VCS Websites	Website build and 12 months hosting	325.00	0.00	325.00
20/10/2025	Cllr Knapman	Gate return spring	22.60	0.00	22.60
28/10/2025	L Townend	October salary	270.40	0.00	270.40
28/10/2025	HMRC	October PAYE costs	67.60	-	67.60
22/10/2025	Sky Mobile	September phone bill	6.00	-	6.00
31/10/2025	Unity Trust Bank	September bank charges	6.00	-	6.00
06/11/2025	Wallace Arboriculture	October grounds maintenance	380.00	-	380.00
<b>TOTAL:</b>					<b>£3,801.63</b>

## Great Braxted Parish Council Bank Reconciliation Quarter 2

<b>Unity Trust Bank Account Balance at</b>	<b>30/06/2025</b>	<b><u>£ 20,169.19</u></b>
Cheques not presented	£	-
Plus income	£	76.54
Less expenditure	£	3,511.93
<b>Balance carried forward</b>		<b>£ 16,733.80</b>
 <b>Unity Trust Bank Balance at</b>	 <b>30/09/2025</b>	 <b><u>£ 1,727.80</u></b>
 <b>CCLA Fund Balance</b>	 <b>30/06/2025</b>	 <b><u>£ -</u></b>
Cheques not presented	£	-
Plus income	£	15,000.00
Less withdrawals	£	-
<b>Balance carried forward</b>		<b>£ 15,000.00</b>
 <b>CCLA Fund Balance at</b>	 <b>30/09/2025</b>	 <b><u>£ 15,000.00</u></b>
 <b>Total Cash Holdings at</b>	 <b>30/09/2025</b>	 <b><u><u>£ 16,727.80</u></u></b>
 Reconciled to bank statement on	 01/10/2025	

Signed: \_\_\_\_\_

Name:                     Cllr Lesley Holt                    

Dated: \_\_\_\_\_  
Budget Comparison



## Budget Comparison 2025-26

INCOME Code Budget Heading	Title	2025-26 Budget	Apr	May	Jun	Jul	Aug	Sep	Oct	TOTAL	Variance
1	Precept	13,997.24	13997.24	0.00	0.00	0.00	0.00	0.00	0.00	13,997.24	0.00
2	Other	-	0.00	197.44	0.00	0.00	24.28	52.26	49.63	323.61	-323.61
3	Pavilion Management Committee	225.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	225.00
	<b>SUB TOTAL</b>	<b>14,222.24</b>	<b>13,997.24</b>	<b>197.44</b>	<b>0.00</b>	<b>0.00</b>	<b>24.28</b>	<b>52.26</b>	<b>49.63</b>	<b>14,320.85</b>	<b>-98.61</b>

### EXPENDITURE

Code Administration (CC)	Title	2025-26 Budget	Apr	May	Jun	Jul	Aug	Sep	Oct	TOTAL	Variance
1	Clerks Salary	3,330.00	262.00	262.00	261.80	294.73	262.00	312.80	270.40	1,925.73	1,404.27
2	HMRC Payments	792.00	0.00	0.00	0.00	196.40	0.00	0.00	217.20	413.60	378.40
3	Expenses/office costs	425.00	0.00	44.00	0.00	153.07	0.00	69.98	325.00	592.05	-167.05
4	Mobile Phone	66.00	5.00	5.00	5.00	5.00	8.25	6.00	6.00	40.25	25.75
5	Laptop Security	92.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92.00
6	Training	175.00	0.00	0.00	0.00	25.00	0.00	0.00	0.00	25.00	150.00
7	Cloud Next Hosting & Domain	107.98	0.00	49.99	0.00	0.00	7.99	0.00	0.00	57.98	50.00
8	Auditor Fees	615.00	170.00	0.00	0.00	500.00	0.00	0.00	0.00	670.00	-55.00
9	Bank Charges	72.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	42.00	30.00
	<b>SUB TOTAL</b>	<b>5,674.98</b>	<b>443.00</b>	<b>366.99</b>	<b>272.80</b>	<b>1,180.20</b>	<b>284.24</b>	<b>394.78</b>	<b>824.60</b>	<b>3,766.61</b>	<b>1,908.37</b>

Code	Title	2025-26										
Insurance and Subscriptions		Budget	Apr	May	Jun	Jul	Aug	Sep	Oct	TOTAL	Variance	
1	EALC/NALC	136.00	133.80	0.00	0.00	0.00	0.00	0.00	0.00	133.80	2.20	
2	SLCC Subscription	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.00	
3	Insurance	497.00	0.00	579.45	0.00	0.00	0.00	0.00	0.00	579.45	-82.45	
4	ICO - Data Protection Fee	42.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42.00	
5	RCCE	48.00	51.50	0.00	0.00	0.00	0.00	0.00	0.00	51.50	-3.50	
6	TruCam	1,080.00	254.82	0.00	0.00	259.44	0.00	0.00	518.88	1,033.14	46.86	
7	Election Costs	225.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	225.00	
	<b>SUB TOTAL</b>	<b>2,068.00</b>	<b>440.12</b>	<b>579.45</b>	<b>0.00</b>	<b>259.44</b>	<b>0.00</b>	<b>0.00</b>	<b>518.88</b>	<b>1,797.89</b>	<b>270.11</b>	
Code Grants and Donations	Title	2025-26										
		Budget	Apr	May	Jun	Jul	Aug	Sep	Oct	TOTAL	Variance	
1	Royal British Legion	30.00	0.00	0.00	0.00	0.00	30.00	0.00	0.00	30.00	0.00	
2	War Memorial Upkeep	97.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97.00	
3	Remembrance Sunday Costs	189.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189.00	
4	80th Anniversary of D Day/Grants	500.00	383.80	368.33	0.00	0.00	0.00	0.00	0.00	752.13	-252.13	
	<b>SUB TOTAL</b>	<b>816.00</b>	<b>383.80</b>	<b>368.33</b>	<b>0.00</b>	<b>0.00</b>	<b>30.00</b>	<b>0.00</b>	<b>0.00</b>	<b>782.13</b>	<b>33.87</b>	
Code Field and Playground	Title	2025-26										
		Budget	Apr	May	Jun	Jul	Aug	Sep	Oct	TOTAL	Variance	
1	Grass Cutting	3,420.00	470.00	380.00	380.00	380.00	380.00	190.00	570.00	2,750.00	670.00	
2	Tree and Hedges	500.00	0.00	0.00	0.00	0.00	0.00	0.00	240.00	240.00	260.00	
3	Fence/Field Maintenance	1,543.26	0.00	0.00	127.80	0.00	0.00	480.00	22.60	630.40	912.86	
4	Defibrillator	200.00	212.99	0.00	0.00	0.00	0.00	0.00	0.00	212.99	-12.99	
	<b>SUB TOTAL</b>	<b>5,663.26</b>	<b>682.99</b>	<b>380.00</b>	<b>507.80</b>	<b>380.00</b>	<b>380.00</b>	<b>670.00</b>	<b>832.60</b>	<b>3,833.39</b>	<b>1,829.87</b>	
Pavilion Project		Budget	Apr	May	Jun	Jul	Aug	Sep	Oct	TOTAL	Variance	
1	2024 Pavilion Project	0.00	0.00	0.00	0.00	78.18	0.00	16.67	0.00	94.85	-94.85	
	<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>78.18</b>	<b>0.00</b>	<b>16.67</b>	<b>0.00</b>	<b>94.85</b>	<b>-94.85</b>	
<b>Total Expenditure</b>		<b>14,222.24</b>	<b>1,949.91</b>	<b>1,694.77</b>	<b>780.60</b>	<b>1,819.64</b>	<b>694.24</b>	<b>1,064.78</b>	<b>2,176.08</b>	<b>10,274.87</b>	<b>4,042.22</b>	



Expenditure From Earmarked Reserves	2025-26											Variance
	Budget	Apr	May	Jun	Jul	Aug	Sep	Oct	TOTAL			
1	Playground Fund	1,169.09	0.00	0.00	239.74	0.00	0.00	80.39	0.00	320.13	848.96	
4	Election Fund	450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450.00	
5	Field and Tree maintenance	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	900.00	
6	Grants	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	
	SUB TOTAL	2,819.09	0.00	0.00	239.74	0.00	0.00	80.39	0.00	320.13	2,198.96	



## AGENDA REPORT ITEM 8.4

# Classification of CCLA Investment as a Long-Term Investment

### Background

The Parish Council currently holds an investment with the CCLA (Churches, Charities and Local Authorities Fund). The accounting treatment of this investment has been reviewed in light of the Smaller Authorities' Proper Practices Panel (SAPPP) Practitioners' Guide 2025 ([the "Practitioners' Guide"](#)), which sets out the proper accounting practices to be applied by parish and town councils and is used by both internal and external auditors when reviewing the Council's Annual Governance and Accountability Return (AGAR).

Paragraphs 2.26, 5.185–5.189 of the Practitioners' Guide provide updated clarification on the distinction between short-term and long-term investments.

According to the Guide "A long-term investment arises where the authority invests money in anything other than a short-term investment." (para. 2.26).

Short-term investments are defined as those that:

- a) are denominated in pounds sterling;
- b) are realisable at full value on demand or have a maturity end date of not more than 12 months;
- c) allow the whole of the original sum invested to be accessed at any time without reduction; and
- d) are subject to an appropriate counterparty risk assessment by the authority.

The CCLA investment does not meet these criteria. As a managed fund, the value of the original investment can fluctuate (both up and down) and is not realisable at full value on demand. Therefore, under the Practitioners' Guide, the CCLA investment is deemed a Long-Term Investment.

### Summary

Under the requirements of the 2025 Practitioners' Guide:

- The Council's investment with the CCLA must be classified as a Long-Term Investment.
- On acquisition, the investment should be recorded in the cash book as expenditure, appearing on Line 6 ("All Other Payments") of the Accounting Statements within the AGAR.
- The investment should also be added to the Council's Asset Register at its original purchase cost (£15,000).
- At the year-end, the investment will appear within the total shown on Line 9 ("Total Fixed Assets and Long-Term Investments and Assets") of the AGAR.

- The Responsible Financial Officer (RFO) should record the notional market value of the investment as at 31 March each year within the asset register for information purposes only.
- When the investment is sold, the proceeds returned to the Council's bank account are to be treated as income on the AGAR.
- If the realised value exceeds £10,000, it will constitute a Useable Capital Receipt under paragraph 5.186 of the Practitioners' Guide.

This change does not alter the Council's overall financial position but ensures compliance with the latest accounting requirements and the expectations of internal and external auditors for the 2024/25 financial year.

### **Withdrawal of £2,000 on 13 October 2025**

On 13 October 2025, the Council withdrew £2,000 from the CCLA investment into its current bank account.

This transaction will be treated as follows:

- The £2,000 received should be recorded as income in the Council's cash book and included within Line 3 ("All Other Receipts") on the AGAR for the 2025/26 financial year.
- The value of the long-term investment recorded in the Asset Register will remain unchanged at £15,000, in accordance with para. 5.189 of the Practitioners' Guide, as long-term investments are recorded at their original acquisition cost until disposal. However, to ensure transparency, a note will be added to the asset register showing that a partial withdrawal of £2,000 was made on 13 October 2025, and the market value of the remaining investment at 31 March 2026 will be recorded on Line 9 of the AGAR.

This treatment ensures that the Council's records reflect the cash inflow accurately while maintaining the integrity of the long-term investment's accounting value.

### **Recommendations**

That Great Braxted Parish Council:

1. Notes the guidance contained within the Smaller Authorities' Proper Practices Panel (SAPPP) Practitioners' Guide 2025 regarding the classification and treatment of long-term investments.
  2. Confirms that the Council's investment held with the CCLA is to be treated as a Long-Term Investment.
  3. Approves the inclusion of the CCLA investment on the Council's Fixed Asset Register at its original purchase cost of £15,000.
- Acknowledges the withdrawal of £2,000 on 13 October 2025, which will be recorded as income within the 2025/26 financial year under Line 3 ("All Other Receipts") of the AGAR.