



*Great Braxted
Parish Council*

Clerk to the Council:
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6th May 2026

To: Members of Great Braxted Parish Council

You are hereby summoned to attend

**THE ANNUAL PARISH COUNCIL MEETING TO BE HELD AT THE BRAXTED
PAVILION ON TUESDAY 12th MAY 2026 AT 8.00 PM**

for the purpose of transacting the following business:

LTownend
Clerk to the Council

A G E N D A

- 1. Election of Chairman**
- 2. To Receive the Chairman's Declaration of Acceptance of Office**
- 3. Appointment of Vice Chairman**
- 4. Apologies for Absence**

5. Minutes from the Parish Council Meeting

Minutes of the Meeting held on 12th March 2026 to be taken as read and signed as a correct record by the Chairman ([attached](#)).

6. Declarations of Interest

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.

7. Maldon District Councillor Update

8. Briefing on Gigaclear Project in Great Braxted

To receive a briefing from Gigaclear on their project to roll out full fibre broadband to the village.

9. Public Participation Session

10. Bank Account

To confirm the Council will maintain its current account with Unity Trust Bank and investment in the Public Sector Deposit Fund managed by the CCLA.

11. Appointment of Signatories to the Council's Bank Account and Investment Fund

To confirm which four Members will be signatories on the bank account and investment fund.

12. To Appoint a Member to Review the Quarterly Bank Reconciliations

In accordance with Financial Regulation 2.6, to confirm which Member, other than the Chairman, will be responsible for verifying the bank reconciliations on a quarterly basis.

13. To Appoint the Internal Auditor for the 2026/27 Financial Year

To agree to retain the services of Mrs Jan Stobbart as the Council's internal auditor for the year 2026/27 at a cost of £195.

14. Parish Council Policy Documents

14.1 To review and re-adopt the Standing Orders without amendment. Sent separately.

14.2 To review and re-adopt the Financial Regulations without amendment. Sent separately.

14.3 To review and re-adopt the following policies and procedures:

- a) Biodiversity Policy
- b) Child and Vulnerable Adult Protection and Safeguarding Policy and Procedures
- c) Complaints Procedure
- d) Equal Opportunities Statement
- e) Data Protection Policy
- f) Data Retention Policy
- g) Grievance Procedure
- h) Procurement Policy
- i) Publication Scheme

- j) Reserves Policy
- k) Social Media and Electronic Communication Policy
- l) Training Policy

15. Council Memberships and Subscriptions

To agree to continue memberships and/or subscriptions for 2026/27. [List attached.](#)

16. Financial Risk Assessment

To note and re-adopt the Financial Risk Assessment for 2026/27. [Attached.](#)

17. Fixed Asset Register

To review and approve the Fixed Asset Register, including current insurance values. [Attached.](#)

18. Parish Council Insurance 2026/27

To consider and agree the Parish Council's Insurance for 2026/27. [Report attached.](#)

19. Internal Audit Report

19.1 To receive, approve and note the recommendations from the Internal Audit Report 2025/26. [Internal Audit report attached.](#)

20. Annual Governance and Accountability Return (AGAR) for the Year Ending 2025/26

20.1 Certificate of Exemption

To declare the Parish Council exempt from a Limited Assurance Review Audit and the Clerk and the Chair to sign the Certificate of Exemption – AGAR 2025/26 Form 2. [Attached.](#)

20.2 Annual Internal Audit Report 2025/26

To receive and note the Annual Internal Audit Report 2025/26. [Attached.](#)

20.3 Section 1 – Annual Governance Statement 2025/26

To receive and approve Section 1 of the Annual Governance and Accountability Return and to authorise the Chairman and the Clerk to sign the Annual Governance Statement. [Attached.](#)

20.4 Section 2 – Accounting Statement 2025/26

To receive and approve Section 2 of the Annual Governance and Accountability Return and to authorise the Chairman to sign the Accounting Statements. [Attached.](#)

20.5 Dates of the Period of Public Rights and Publication of Annual Return

To note the Period of Public Rights will commence on Wednesday 3rd June 2026 and end on Tuesday 14th July 2026. [Attached](#).

21 Regular Payments

To approve a list of regular direct debits and BACS payments which will be made each month, outside of the meeting schedule. [List attached](#).

22 Finance

22.1 Accounts for Payment

To agree the accounts for payment, made between meetings, for the period between the 14th March and the 5th May 2026. [Attached](#).

22.2 Bank Reconciliation

To receive and note the bank reconciliation to the 31st March 2026. [Attached](#).

23 Planning

23.1 To consider planning applications detailed below and any planning applications submitted and published by Maldon District Council, or other organisations between circulation of this agenda and the meeting.

23.2 To note the Council's response to planning applications considered outside of a meeting and circulated via email (in accordance with Council Resolution 20/15.2)

23.2.1 26/00244/FUL – Demolish existing building and erect replacement building for the use of stables, machinery and hay storage. Installation of solar panels on roof and change of use from Equestrian use to personal use of the owners at Sextons Barn, Sextons Lane Great Braxted.

23. Environment

23.1 Tree Works

To approve quotes to conduct the remedial works recommended in the 2026 Tree Survey report. [Report attached](#).

24. Items for Next Agenda

25. Updates

a. Trees and Fencing

26. General Announcements

27. Exclusion of the Press and Public

28. Complaint Made by a Member of the Public

To agree a response to a complaint made by a member of the public. Report sent separately.

29. Public Domain

To consider whether any item discussed in Private Session could be moved into the public domain.

28. Date of Next Meeting – 14th July 2026

29. 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 12th March 2026 at 8:00 pm

Present:

Councillors R Collins (Chairman), C Knapman (Vice-Chairman), M Davis, Cllr Siddall and L Townend (Clerk).

25/98 Apologies for Absence

Apologies were received from Councillor Holt.

25/99 Minutes of the Parish Council Meeting

Resolved: That the minutes of the Parish Council meeting, held on the 15th January 2026 were agreed as a correct record and signed by the Chairman.

25/100 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.

They were further reminded that any unforeseen interests must also be declared at the appropriate time.

No Declarations of Interests were made.

25/101 Maldon District Councillor Update

Cllr Siddall provided an update on District matters including the following:

- A £1 million investment in Maldon's Promenade Park.
- The use of external borrowing to support future investment in assets across the District.
- An allocation of £900,000, through the Strategic Housing Committee, to support affordable housing initiatives.
- The purchase of five temporary housing units in Heybridge, with a further 21 units having the potential to be developed for social housing. Management of these properties will be transferred from the District Council to a housing provider.
- The Hythe Classroom is being rebuilt on the Hythe Quay, Maldon.
- Proposals are being considered for a new Arts Centre at the Promenade Park, which will include a café and links to the museum, with provision for music events and exhibitions.

- The District Council's budget has increased by 2.99%, equating to approximately £6.40 per year for a Band D property.
- Car parking charges have been frozen for 2026/27.
- The District currently has a 4.2-year housing land supply.
- The Combined Authority is due to commence in May 2027, with no elected Mayor until 2028. Initial work will focus on developing a strategic plan for Greater Essex, including growth and industry.
- Progress is being made on St Peter's Hospital, with the potential for District Council funding support.
- There is an identified shortage of secondary school places within the District.
- The Planning Department has been restructured.
- A wider organisational restructure is in its final stages to ensure the District is prepared for Local Government Reorganisation.
- A community banking hub has opened at the Council offices.
- The Local Plan has been delayed and is now not expected to be completed until after Local Government Reorganisation.

CLlr Collins enquired about enforcement regarding the traveller site on Lea Lane. CLlr Siddall advised the application had been withdrawn.

25/102 Public Participation Session

CLlr Knapman, speaking on behalf of a resident, discussed the Easter Event, being organised and managed by a resident, with funding support of £150 allocated by Great Braxted Parish Council.

25/103 Planning

25/103/1 To Consider Planning Applications submitted and published by Maldon District Council

26/00077/HOUSE – Single storey rear extension including alterations to existing roof form on side and front elevations, together with replacement window to door on rear elevation at Hill Broad House, Braxted Park Road, Great Braxted.

Resolved: that the Council had **no objection** to this application.

25/103/2 To Note the Parish Council's Response to Planning Applications Made Outside of a Meeting

26/00059/FUL – Section 73A application for the retention of existing barn to be used for commercial purposes at land rear of Hawthorns, Braxted Park Road, Great Braxted. **NO OBJECTION.**

25/103/3 To Note Planning Decisions Made by Maldon District Council

25/103/3/1 **25/00881/FUL** – Resurfacing of existing farmyard with concrete hardstanding at land at Old House Farm, Kelvedon Road, Great Braxted. **APPROVED**

25/103/3/2 **25/00952/FUL** – Construction of domestic outbuilding at Lea Lane Woods. **REFUSED**

25/104 Environment

25/104/1 Village Sign

Members received a report regarding the ownership and refurbishment of the village sign.

Resolved: That the Council approved a quote, provided by Signs of the Times at a cost of £1,190 plus carriage and VAT.

Resolved: That the village sign, including the frame and post will be added to the Parish Council’s Fixed Asset Register at a nominal value of £1.00 and a value for insurance purposes of £5,800.

25/104/2 TruCam Patrols

Members discussed the current approved locations of the TruCam patrols.

Resolved: That the Parish Council will take no further action regarding TruCam patrols at this time.

25/105 Finance

25/105/1 Accounts for Payment

The Council **approved** the following payments:

<i>Date</i>	<i>Supplier</i>	<i>Item</i>	<i>Net</i>	<i>VAT</i>	<i>Total</i>
06/01/2026	Defib World	iPAD SP1 electrode pads	116.99	22.40	139.39
12/01/2026	Maldon District Council	TruCam patrols Q3 - Oct to Dec 2025	518.88	103.78	622.66
16/01/2026	Dunmow Training Ltd	Assertion 10 training	25.00	5.00	30.00
19/01/2026	EALC	Data Protection Essentials training	17.00	3.40	20.40
22/01/2026	RCCE	Village Hall Charity professional services	350.00	70.00	420.00
24/01/2026	Sky Mobile	January mobile phone bill	6.00	0.00	6.00
28/01/2026	L Townend	January salary	270.40	0.00	270.40
28/01/2026	HMRC	PAYE costs	67.60	0.00	67.60
28/01/2026	L Townend	Dec - Jan expenses	56.98	0.00	56.98
31/01/2026	Unity Trust Bank	December service charge	6.00	0.00	6.00
24/02/2026	Sky Mobile	February mobile phone bill	6.00	0.00	6.00
27/02/2026	L Townend	February salary	317.55	0.00	317.55
28/02/2026	HMRC	February PAYE costs	79.60	0.00	79.60
28/02/2026	Unity Trust Bank	January service charge	6.00	0.00	6.00
04/03/2026	RCCE	2026/27 membership costs	53.00	10.60	63.60
04/03/2026	Dunmow Training Ltd	CouncilWise subscription	150.00	30.00	180.00
10/03/2026	R Clark Landscapes	Vegetation clearance and fence repair	520.00	0.00	520.00

24/03/2026	Sky mobile	March mobile phone bill	6.00	0.00	6.00
31/03/2026	Unity Trust Bank	February service charge	6.00	0.00	6.00
TOTALS			£2,579.00	£245.18	£2,824.18

25/105/2 Transfer to Earmarked Reserves

The Council considered moving the unspent sum of £225 for elections to earmarked reserves.

Resolved: That the Parish Council agree to move the sum of £225 from the elections budget head to earmarked reserves ahead of planned elections in 2027.

25/106 Schedule of Meetings

The Parish Council considered the draft schedule of meetings for the next civic year.

Resolved: That the Parish Council approve the schedule of meetings from May 2026 to May 2027.

25/107 Updates

25/107/1 Rabbit Proof Fencing

Positive comments have been received regarding the fencing and clearing works undertaken on the field.

The Council considered further works for materials and equipment to rotovate the area and to fill the rabbit holes. Noting 1.5 days of work remain from funds allocated in 2025/26, an additional cost of £220 is required to complete these works.

Resolved: That the Parish Council will allocate a further £220 for additional works and materials to rotovate the area.

25/107/2 Wi-Fi in the Pavilion

The Clerk reported that she had received notification that Gigaclear will shortly be providing their Wi-Fi service in the village.

The Council discussed Gigaclear's Rural Community Project.

Resolved: That the Clerk will investigate the Rural Community Project with Gigaclear.

25/107/3 Appleford Bridge Hedge Cutting

The Council discussed the recent removal of trees and hedging near Appleford Bridge, noting that this is on private land.

25/108 General Announcements

No General Announcements were made.

25/109 Date of Next Meeting

The next council meeting will take place at 8:00pm on Tuesday 12th May 2026.

25/110 Chairman Closed the Meeting

There being no further business the Chairman closed the meeting at 20:49pm.

Signed: _____ Dated: _____

Chairman



*Great Braxted
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Great Braxted Parish Council Memberships and Subscriptions – 2026/27

Organisation Name
CouncilWise
Essex Association of Local Councils (EALC) Including the National Association of Local Councils (NALC)
Information Commissioner's Office (ICO)
Rural Community Council of Essex (RCCE)
Society of Local Council Clerks (SLCC)



AGENDA REPORT ITEM 16

Financial Risk Assessment 2026/27

Background information

The Parish Council is required to review its Financial Risk Assessment annually as part of its system of internal control and to support the Annual Governance and Accountability Return (AGAR).

The existing Risk Assessment has been reviewed in conjunction with the Council's Financial Regulations. Since the last review, the Council has also become the sole managing trustee of the village hall, which introduces additional financial, governance and operational responsibilities under Charity Law.

Summary

A revised Financial Risk Assessment has been prepared to:

- Ensure full alignment with the Council's current Financial Regulations
- Reinstate specific risks identified in the previous version which remain relevant (e.g. legal compliance, data protection, financial administration)
- Strengthen financial control and governance coverage in line with best practice
- Incorporate new risks arising from the Council's role as **sole trustee of the village hall**, including:
 - Separation of council and charity funds
 - Charity governance and compliance
 - Management of village hall income and assets
 - Insurance and liability considerations

The updated document provides a more comprehensive and structured assessment of risks and controls and is suitable for audit purposes.

Recommendation

That the Parish Council approves the Financial Risk Assessment for 2026/27.

Great Braxted Parish Council

Financial Risk Assessment 2026/27

Draft for review at the Annual Meeting of the Parish Council 12th May 2026

Document owner	Clerk/RFO	Review frequency	Annually and when activities change
Relevant documents	Financial Regulations; Risk Management arrangements	Next review due	May 2027
Scope	Parish Council financial risks and Village Hall sole trustee risks	Status	Draft for Council consideration

Purpose: This risk assessment identifies the main financial, governance, audit and operational risks relevant to Great Braxted Parish Council, including the additional risks arising from the Council acting as sole managing trustee of the village hall. It should be read alongside the Council Financial Regulations, Standing Orders, insurance schedule and asset records.

Risk rating key: High = significant impact or heightened likelihood requiring active monitoring; Medium = material risk controlled by existing procedures but requiring periodic review; Low = controlled risk with routine monitoring.

Area	Risk	Existing Controls / Mitigation	Further Action / Review	Risk Rating
Insurance	Harm to public on Council land or while using Council services	Public Liability insurance in place. Regular inspection and maintenance arrangements for Council land/assets.	Continue existing cover and review limits annually, including any additional public use arising from village hall responsibilities.	Low
Insurance	Harm to employees while on Council business	Employers Liability insurance in place. Council follows statutory employment obligations and safe working practices.	Review annually and when duties or premises responsibilities change.	Low
Insurance	Inadequate insurance cover generally	Annual review of all insurances, property and risks covered, linked to the annual review of risk management.	Ensure policies reflect Council assets, charity assets, village hall activities, hirers, volunteers, events and trustee liabilities.	Medium
Insurance	Damage to property, equipment or assets	Cover held for relevant Council property and assets; Asset Register reviewed annually.	Update Asset Register and insurance schedule annually, and whenever assets are acquired, disposed of or transferred.	Medium

Area	Risk	Existing Controls / Mitigation	Further Action / Review	Risk Rating
Insurance	Reputational damage or fraud from members or officers	Officials indemnity, officers liability and fidelity/employee dishonesty cover in place. Financial Regulations require segregation and approval controls.	Review indemnity and fidelity levels annually against maximum funds and village hall income held.	Medium
Insurance	Reputational damage from external sources	Libel and slander insurance cover in place. Council communications should follow agreed procedures.	Review cover annually and ensure public statements are appropriately authorised.	Low
Insurance	Legal challenges	Legal liability and legal expenses insurance in place. Advice available through sector memberships where appropriate.	Review cover annually and obtain professional advice where high-risk decisions are being made.	Medium
Insurance	Breach of Data Protection legislation	Data protection insurance and GDPR arrangements in place. Access to personal data restricted to authorised persons.	Review data protection practices, privacy notices and retention arrangements, including village hall booking data.	Medium
Insurance	Loss of assets	Annual review of assets for insurance and maintenance purposes.	Continue annual verification of Council assets and separately identify village hall/charity assets.	Medium
Financial Records	Loss of financial data on laptop or system failure	Regular back-ups of financial records; software kept up to date.	Test backup and recovery arrangements periodically; ensure records can be accessed if Clerk/RFO unavailable.	Medium
Financial Records	Incomplete, inaccurate or non-standard accounting records	RFO maintains accounting records in accordance with Accounts and Audit Regulations and proper practices.	Review through internal audit and council review of financial reports.	Medium
Financial Records	Loss of access to records/passwords if Clerk/RFO leaves or is incapacitated	Relevant passwords held securely and accessible to a named councillor; business continuity arrangements in place.	Review named access arrangements annually and after any change of Clerk/RFO or Chair.	Medium
Administration & Management	Loss of services of employee/Clerk/RFO	Permanent vacancy to be advertised promptly; temporary support through locum clerk arrangements; advice available via CouncilWise, EALC and SLCC.	Maintain current contact details for CouncilWise, EALC, SLCC and locum support.	Medium
Administration & Management	Inadequate knowledge of Council procedures or proper practices	Membership of EALC and SLCC; Clerk provides procedural advice as Proper Officer.	Continue memberships and training; seek specialist advice where the matter exceeds Proper Officer knowledge.	Low
Administration & Management	Failure to review risk management arrangements	Financial Regulations require annual review of risk management and internal controls before approving the Annual Governance Statement.	Review this assessment at least annually and whenever major new activities arise.	Medium
Financial Controls & Governance	Weak internal controls or lack of segregation of duties	Financial Regulations set out authorisation, payment, reconciliation and audit controls.	Annual review of internal control effectiveness; minute the review before approving AGAR.	Medium
Financial Controls & Governance	Failure to comply with Financial Regulations	Clerk/RFO responsible for applying Financial Regulations; Council approval required for key decisions.	Provide councillor reminders/training and review regulations annually.	Medium

Area	Risk	Existing Controls / Mitigation	Further Action / Review	Risk Rating
Financial Controls & Governance	Failure to retain adequate audit trail	Payment schedules, invoices, approvals, bank reconciliations and minutes retained.	Ensure electronic approvals and supporting documents are retained in an auditable format.	Medium
Finance - Banking and Payments	Fraudulent or unauthorised payments	Payments reported to Council for approval; two authorised councillors approve online payments; cheques require two signatories where used.	Continue to evidence approvals and ensure no signatory approves payments to themselves.	Medium
Finance - Banking and Payments	Banking/financial administrative errors	Monthly bank reconciliations carried out by RFO; quarterly councillor verification; payments checked against invoices.	Continue monthly reconciliation and quarterly independent member review; report exceptions to Council.	Medium
Finance - Banking and Payments	Supplier bank detail fraud	Supplier bank changes must be notified in writing and independently verified before amendment.	Verification should be by Clerk/RFO and a councillor, using known contact details rather than details in the change request.	High
Finance - Banking and Payments	Duplicate payments or payments made without supporting documentation	Invoices examined, verified and certified by RFO; regular payment schedules approved and signed as required.	Retain schedule of regular payments and check before authorisation.	Medium
Finance - Banking and Payments	Late payment charges or failure to meet contractual payment terms	Delegated authority allows urgent payments to avoid late payment charges, with report to next meeting.	Maintain timetable of regular payments and report delegated payments to Council.	Low
Electronic Banking & Cyber Security	Cyber fraud, phishing or compromise of online banking	Dual online authorisation; passwords/PINs not shared; computer security required.	Regular reminders to councillors and Clerk/RFO on phishing, mandate fraud and safe banking practices.	High
Electronic Banking & Cyber Security	Inadequate IT security on devices used for financial business	Anti-virus, anti-spyware and firewall software installed and updated; remembered passwords not used except secure password stores with separate verification.	Review device security periodically and following any device change.	Medium
Electronic Banking & Cyber Security	Loss of online banking access due to absence of Service Administrator	Financial Regulations allow an authorised signatory to set up payments in prolonged absence of Service Administrator.	Keep bank mandate and authorised signatory list up to date.	Medium
Budget and Precept	Annual precept not the result of proper detailed consideration	RFO prepares draft budget; Council approves budget and precept within required timetable.	Ensure budget papers include known commitments, asset maintenance, reserves and village hall implications where relevant.	Medium
Budget and Precept	Inadequate budgeting or failure to plan for asset replacement/maintenance	Budget preparation takes account of lifespan of assets and cost implications of repair or replacement.	Maintain earmarked reserves where appropriate; include village hall maintenance considerations separately as charity matters.	Medium
Budget and Precept	Inadequate monitoring of financial performance	Budget updates provided to Council at regular intervals and at least quarterly.	Continue quarterly budget monitoring and minute review.	Medium

Area	Risk	Existing Controls / Mitigation	Further Action / Review	Risk Rating
Budget and Precept	Illegal expenditure or expenditure outside legal powers	RFO verifies lawful nature of expenditure and legal power is reported/minuted for new or infrequent purchases.	Continue to record legal power where appropriate; take advice on unclear items.	High
Budget and Precept	Improper use of reserves	Council approval required for additions to or withdrawals from earmarked reserves.	Review reserves annually as part of budget setting.	Medium
Income	Incorrect VAT treatment	VAT recorded and repayment claims/returns submitted in accordance with Financial Regulations.	Review VAT treatment of Council and village hall transactions, seeking advice where needed.	Medium
Procurement and Contracts	Failure to obtain value for money	Quotes/estimates/tenders obtained in accordance with Financial Regulations.	Maintain evidence of quotes and reasons for supplier selection.	Medium
Procurement and Contracts	Non-compliance with procurement thresholds or procurement law	Financial Regulations set thresholds for estimates, quotes, tenders and publication requirements.	Monitor thresholds including VAT; do not split contracts to avoid rules.	Medium
Procurement and Contracts	Failure to evidence contract decisions	Council authorisation and official orders required above stated levels; minutes and orders retained.	Ensure contracts, orders and waivers are clearly recorded.	Medium
Procurement and Contracts	Loss of service contractor	Contractor loss dealt with by timely advertisement/selection depending on nature of contract.	Maintain list of key contractors and notice periods; consider contingency options for critical services.	Medium
Procurement and Contracts	Emergency expenditure not properly controlled	Clerk may authorise emergency expenditure within Financial Regulations and must report to Chair/Council.	Ensure emergency decisions and reasons are documented and reported.	Medium
Payroll and Staffing Costs	Non-compliance with PAYE, NI or pension obligations	Payroll processed in line with statutory requirements; deductions paid within timescales.	Review payroll reports and ensure confidential records are retained.	Low
Payroll and Staffing Costs	Unauthorised salary or employment changes	Salary rates and changes to terms and conditions require Council approval.	Minute all pay and staffing decisions appropriately.	Low
Payroll and Staffing Costs	Termination or interim staffing costs not justified	Termination payments and interim staffing require business case and Council approval.	Ensure written report supports any such decision.	Medium
Accounts and Audit	Non-compliance with statutory deadlines for completion, approval or submission of accounts and returns	RFO completes and certifies accounting statements; Council approves AGAR within statutory timescales.	Maintain annual audit timetable and report progress to Council.	High
Accounts and Audit	Non-compliance with internal audit requirements	Internal auditor appointed annually and must be competent and independent.	Review appointment, independence and scope annually.	Medium
Accounts and Audit	Failure to act on internal or external audit recommendations	RFO brings audit correspondence/reports to councillors without delay.	Track agreed actions and minute progress until complete.	Medium
Accounts and Audit	Failure to make arrangements for electors rights	RFO arranges notices and inspection period in accordance with legislation.	Include in annual audit timetable.	Medium

Area	Risk	Existing Controls / Mitigation	Further Action / Review	Risk Rating
Decision Making	Meeting inquorate - no decisions made or payments authorised	Meeting dates agreed in advance with all councillors; inquorate meetings closed and rescheduled promptly.	Maintain forward meeting calendar; consider payment timing against meeting dates.	Medium
Decision Making	Decisions made without proper authority	Financial Regulations and Standing Orders define Council, Clerk/RFO and delegated authorities.	Ensure minutes clearly record authorisations and trustee decisions separately where relevant.	Medium
Decision Making	Conflicts of interest not identified or managed	Members required to declare interests; signatories with personal connection should not approve relevant payments.	Apply conflicts procedures to both Council and charity trustee business.	Medium
Assets, Properties and Facilities	Loss or damage to Council assets	Asset Register maintained and tangible assets verified annually.	Keep asset records up to date and ensure insurance values are adequate.	Medium
Assets, Properties and Facilities	Inadequate maintenance of Council assets	Regular maintenance and inspection arrangements.	Maintain inspection and repair records.	Medium
Assets, Properties and Facilities	Loss of use of play/outdoor gym equipment	Regular maintenance and safety checks; unsafe equipment taken out of service; annual RPII inspection by qualified assessor.	Continue inspection regime and record remedial actions.	Medium
Assets, Properties and Facilities	Improper acquisition, disposal or lease of land/property/assets	Council approval and any required consents needed; written report/business case required.	Seek professional advice where property or land interests are involved.	Medium
Advice and Training	Procedural advice beyond Proper Officer required	Membership of CouncilWise, EALC and SLCC maintained.	Continue memberships; seek specialist legal, HR, charity or VAT advice where required.	Low
Advice and Training	Councillors unaware of financial responsibilities	Financial Regulations reviewed annually and available to members.	Provide induction/briefing after elections or appointment, and when trustee responsibilities change.	Medium
Village Hall - Charity Governance	Failure to comply with Charity Law or governing document	Revised Section 18 of Financial Regulations requires compliance with Charity Law, governing document and Charity Commission guidance.	Schedule annual charity governance review and seek specialist advice where required.	High
Village Hall - Charity Governance	Council and trustee roles become conflated	Revised Section 18 requires Council to act clearly in separate capacities as local authority and corporate trustee.	Agenda and minutes should clearly identify trustee business separately from parish council business.	High
Village Hall - Charity Governance	Trustee decisions not properly recorded	Trustee decisions to be considered and minuted separately from parish council decisions.	Use separate agenda item/section and clear minute headings for Village Hall Trust matters.	High
Village Hall - Charity Governance	Conflicts of interest in trustee matters	Declarations and management of interests required under Code of Conduct and Charity Law.	Record interests and decisions on participation clearly in minutes.	Medium
Village Hall - Finance	Mixing of council and charity funds	Separate charity bank account and separate accounting records required.	Periodic checks by RFO and councillor; report separately to Council acting as trustee.	High

Area	Risk	Existing Controls / Mitigation	Further Action / Review	Risk Rating
Village Hall - Finance	Charity income paid into wrong account	Financial Regulations require charity income to be paid into a charitable bank account.	Ensure booking/payment instructions specify correct account and reconcile regularly.	High
Village Hall - Finance	Payments between Council and charity not properly authorised	Payments between bodies must be properly authorised, justified and recorded.	Use clear invoices/recharges and trustee approval where charity funds reimburse Council expenditure.	High
Village Hall - Finance	Misuse of restricted funds or grant monies	Restricted funds/grants to be used only for intended charitable purposes.	Maintain restricted fund records and report balances separately.	High
Village Hall - Finance	Inadequate financial reporting for charity	Separate financial reports prepared in appropriate form in accordance with Charity Law/Charity Commission requirements.	Present periodic charity finance reports to Council acting as trustee.	Medium
Village Hall - Finance	Failure to arrange charity independent examination/audit where required	Clerk/RFO to arrange audit or independent examination required by Charity Law or governing document.	Confirm charity reporting thresholds and governing document requirements annually.	Medium
Village Hall - Finance	Incorrect VAT treatment of village hall activities	VAT treatment reviewed separately from Council transactions where appropriate.	Seek VAT advice if hall income/expenditure changes significantly or becomes complex.	Medium
Village Hall – Insurance	Inadequate insurance cover for village hall building, contents and activities	Braxted Pavilion Charity maintains its own insurance policy for building, contents and associated risks. Parish Council, acting as sole trustee, to ensure adequacy of cover is reviewed annually.	Obtain and review copy of Charity insurance annually to ensure appropriate cover levels, including building, contents and hirers’ liability.	Medium
Village Hall – Insurance Oversight	Failure to maintain adequate or valid insurance cover for the Braxted Pavilion Charity	Parish Council, acting as sole trustee, has responsibility for ensuring appropriate insurance arrangements are in place and review annually	Confirm insurance arrangements annually, including adequacy of sums insured, scope of cover and inclusion of hirers’ liability.	High
Village Hall - Income and Bookings	Poorly managed hire agreements	Standard hire terms and conditions used for bookings.	Review terms periodically, including insurance, safeguarding, licensing and cancellation provisions.	Medium
Village Hall - Income and Bookings	Cash handling at hall events	Cash counted by more than one person and reconciled to booking/ticket records where applicable.	Minimise cash and bank promptly.	Medium
Village Hall - Income and Bookings	Bad debts from hirers	Clear booking terms and payment requirements.	Review outstanding debts regularly and take timely recovery action.	Low
Village Hall - Assets, Building and Compliance	Poor maintenance of village hall building or equipment	Regular inspections and maintenance arrangements.	Maintain maintenance log and plan for major repairs/reserves.	High
Village Hall - Assets, Building and Compliance	Charity assets not distinguished from Council assets	Separate record of charity property and assets maintained.	Review charity asset list annually and reconcile to insurance schedule.	Medium

Area	Risk	Existing Controls / Mitigation	Further Action / Review	Risk Rating
Village Hall - Assets, Building and Compliance	Health and safety failure at village hall	Regular inspections, risk assessments and remedial action.	Ensure fire safety, electrical, gas, asbestos and other statutory checks are diarised and evidenced.	High
Village Hall - Assets, Building and Compliance	Inadequate insurance for hall, hirers, volunteers or trustee liability	Insurance cover reviewed annually for building, contents, public liability, hirers liability and trustee/management liability.	Confirm policy wording reflects sole trustee arrangement and village hall activities.	High
Village Hall - Assets, Building and Compliance	Licensing or regulatory non-compliance	Standard hire terms and compliance checks for activities where applicable.	Check requirements for alcohol, music, events, safeguarding and food hygiene where relevant.	Medium
Village Hall - Assets, Building and Compliance	Safeguarding risk from activities held at the hall	Hirers responsible for their activities and required policies where appropriate.	Include safeguarding expectations in hire agreement for relevant users.	Medium

Review note: The Council should minute approval of this assessment and any actions arising. Where the Council is considering trustee matters, agenda papers and minutes should distinguish clearly between Parish Council business and Village Hall charity trustee business.

Great Braxted Parish Council Asset Register 2026/27

Category	Site/description	Purchase Date (if known)	Cost (if known)	Original Book Value	Insurance Values (where appropriate)
Playground	Playground equipment, seating, bins, plaques, gates and surfacing			64,531.00	77,437.00
	Fitness Equipment			13,390.00	16,068.00
	Bins	04/11/2021		624.00	750.00
	Plaques	03/02/2022		440.00	530.00
	Gates and Fencing			516.67	
	Gates and Fencing	16/10/2024	690.00	690.00	
	Gates and Fencing	03/02/2025	710.00	710.00	
	Total Gates and Fencing				2,110.00
	Hose and Reel	11/07/2024	228.26	228.26	275.00
Clerk	Laptop	25/04/2022	598.99	598.99	659.00
	Printer	04/10/2024	66.62	66.65	79.00
Village	Antique Village Pump			515.00	2,500.00
	3 Acre Field		25,083.00	25,083.00	-
	Defibrillator and external heated cabinet	26/11/2020	1,425.00	1,425.00	1,475.00
	BBQ	01/05/2025		1.00	1,000.00
	Village sign	01/03/2026		1.00	5,800.00
			28,801.87	108,820.57	108,683.00



AGENDA REPORT ITEM 18

Insurance Renewal 2026/27

Background information

The Council entered into a three-year insurance agreement with Clear Councils in June 2025, which is due to expire in June 2028. As part of this agreement, an annual insurance schedule and premium is issued for approval.

The insurance policy provided is a blanket policy designed specifically for Parish Councils. While it includes some elements that the Council does not own or utilise (such as money in transit), these cannot be removed due to the structure of the policy. However, the policy provides comprehensive coverage for the Council's assets and activities.

The policy includes cover for:

- Contents
- Personal accident
- Public and employer liabilities
- Reputational risks
- Trustees and management liability
- Legal expenses
- Fidelity guarantee

The current sums insured are as follows:

- Contents: £9,000
- Street furniture: £24,000
- Walls, gates and fences: £9,000
- Playground equipment: £96,000
- War memorials: £24,000
- Ground surfaces (playground): £31,182
- Mowers and machinery: £6,000
- Sports equipment: £18,862

The value of playground equipment has been increased in line with inflation following a recommendation from the Internal Auditor, which has contributed to an increase in the premium.

Summary

The premium for the 2026/27 insurance period is £640.96, payable on 1 June 2026.

This represents an increase compared to previous years:

- 2023/24: £442.56
- 2024/25: £452.11
- 2025/26: £579.45

The approved budget for insurance in 2026/27 is £609. The proposed premium therefore exceeds the budget by £31.96. This shortfall will need to be met from Council reserves.

Recommendation

Council is requested to:

1. Review the insurance schedule provided by Clear Councils.
2. Agree acceptance of the 2026/27 insurance premium of £640.96.
3. Approve that the budget shortfall of £31.96 be met from Council reserves.

**GREAT BRAXTED PARISH COUNCIL
INTERNAL AUDIT 2025/26**

A Proper Bookkeeping

- Is the cash book maintained and up to date?

The cash book is an excel spreadsheet where Receipts are entered at the top of the worksheet and Payments below (from line 25). It combines transactions in both the Unity Trust and CCLA bank accounts, with transfers between the accounts highlighted in yellow. Payments in blue text relate to playground funds. Payments are split across headings to analyse costs by type so they can be compared against budget. Spreadsheet is updated as the 'Accounts for payment' sheet is prepared and finalised in time for the bi monthly meetings. An Annual Return tab picks up the cash book totals for the AGAR.

- Is the cash book arithmetic correct? Yes, Excel spreadsheet
- Is the cash book regularly balanced?

Yes, Formulae are used to reconcile to the bank balance.

B Financial Regulations, Standing Orders and Payment Controls

- Has the council formally adopted standing orders, financial regulations and publication scheme?

Yes. All approved at the meeting 13 May 2025 (minute 25/13).

- Has the council adopted other policies and procedures?

Yes. Approved at the meeting 13 May 2025 (minute 25/13). Policies are on the Great Braxted PC website. [Council Policies - Great Braxted Parish Council \(e-voice.org.uk\)](http://www.e-voice.org.uk) See also section O.

- Has a Responsible Financial Officer been appointed with specified duties?

Yes. The clerk is the RFO. The job description specifies the duties.

- Have items or services been procured in accordance with Financial Regs?

Financial Regulations (4.5) specify the clerk has delegated power to approve up to £500 in cases of extreme risk to the delivery of council services, or in conjunction with the chairman (FR 4.1). The clerk has also been given authority to make payments to an agreed list of regular contractors, which are then reported to the council. Section 11h requires 3 estimates for contracts between £100 and £3000, 3 quotes for contracts between £3000 and £25,000. The implication is that tenders are required for contracts over £25,000 which agrees with section 17 of SO. There are no payments of over £3000 (ex VAT) requiring 3 fixed price quotes. The minutes refer to estimates or quotes being obtained for insurance (25/17), gate (25/43.2), fencing repair and hedge trimming (25/73), tree survey (25/89.2), village sign (25/104.2), fencing (25/107.1).

- Are payments in the cash book supported by invoices, authorised and minuted? An 'Accounts for Payment' item in the minutes approve the payments. In advance of each meeting, councillors are emailed the 'Accounts for payment' sheet showing date, supplier, item description, amount ex VAT, VAT, total, and a column for authorisation number. The clerk sets up the payments on Unity and types the payment reference

number in the authorisation column, or notes if paid by cheque or DD. The Accounts for Payment sheet is signed at the meeting and the source documents are initialled as evidence of scrutiny by councillors. The clerk sets up the payments on Unity and two councillors authorise the payments online after they are approved at the meeting.

- Has VAT on payments been identified, recorded and reclaimed?
Yes. VAT on payments is column M in the cash book. Payments with VAT are also recorded in a separate which is used as a basis for reclaim from HMRC. VAT on payments for the Feb and Mar 2025 of £197.44 was received on 8 May 2025. Total VAT on 2025/26 payments of £783.00 which will be reclaimed in 2026/27.

- Is s137 expenditure separately recorded and within statutory limits?
There is a s137 column in the cash book (total £125.23). The council adopted the General Power of Competence at its meeting on 9 July 2024 (24/26).

C Risk Management

- Does a scan of the minutes identify any unusual activity?

VE Day event (24/115), Pavillion reopening and progressing sole trusteeship (25/24, 25/25, 25/87), new website (25/75), Cricket club memorandum of agreement with GTCC and GBPM (25/73.7 see also section P).

- Do the minutes record the council carrying out a risk assessment?

Yes. The risk assessment was approved at the meeting on 13 May 2025 (minute 25/15). VE Day event had its own risk assessment. A litter pick took place at the end of March 2026 (minute 25/92). Volunteers were briefed at the start and given safety equipment (hi-vis, litter pickers, gloves, bags).

- Is insurance cover appropriate and adequate?

Yes. Policy with Clear Council renewal 1 June 2025 (minute 25/17). Insurance cover for Property Damage, Money, employer's liability, public and products liability, fidelity guarantee, libel and slander, officials' indemnity, personal accident and legal expenses.

An 'Accounts for Payment' item in the minutes approve the payments. In advance of each meeting, councillors are emailed the 'Accounts for payment' sheet showing date, supplier, item description, amount ex VAT, VAT, total, and a column for authorisation number. The clerk sets up the payments on Unity and types the payment reference number in the authorisation column, or notes if paid by cheque or DD. The Accounts for Payment sheet is signed at the meeting and the source documents are initialled as evidence of scrutiny by councillors. The clerk sets up the payments on Unity and two councillors authorise the payments online after they are approved at the meeting.

- Has VAT on payments been identified, recorded and reclaimed?

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- Is s137 expenditure separately recorded and within statutory limits?

There is a s137 column in the cash book (total £125.23). The council adopted the General Power of Competence at its meeting on 9 July 2024 (24/26).

- Are all risks identified and actions undertaken to mitigate risks?

The Risk Assessment has columns for Service Area, Risk and Recommendation. It is in the format of a procedures / task list and is comprehensive in scope in respect of risks to the council. There are good risk mitigation control measures for the playground/parks. Minutes indicate that some other mitigating actions are being undertaken e.g., a safety perimeter at the VE Day event (24/115), tree survey (25/89.2).

D Budgetary Controls

- Has the council prepared an annual budget in support of its precept?

At the meeting on 15 January 2026 the council agreed a budget requirement of £17867 and precept of £17417 (minute 25/91.4). The Budget and Precept Report (agenda item 10.4 at January 2026 meeting), includes a text report explaining calculations of draft budget calculations for 2026/27.

- Is actual expenditure against the budget reported to the council?

Yes. Actual v budget is reviewed by the council each quarter (minutes 24/114.3, 25/44.325/74.3). Where budgets are exceeded the minutes confirm a transfer from reserves (e.g. 24/115). Unused budget for election costs at the year end was transferred into EMR (minute 25/105.2).

- Are there any significant unexplained variances from budget?

Reserves have decreased by £607.82 so the budget was very close to actual outturn. Closing reserves are over 50% of 2026/27 precept so the council is in a healthy position.

E Income Controls

- Does the council have sources of income other than precept and VAT refunds?

Pavilion committee contributions (£1170), Interest (£300.45).

- Is income properly recorded and promptly banked?

All receipts are by direct credit.

- Does the precept recorded in the cash book agree to the district council's notification? Yes. Precept total £13997.24 received on 14 April 2025.
- Are security controls over cash adequate and effective. No cash is handled.

F Petty Cash Procedures

No petty cash

G Payroll and Staff Controls

- Do salaries paid agree with those approved by the council?

Yes. Council employs the clerk/RFO for up to 20 hours per month on SCP20. If fewer hours are worked, the difference is taken as holiday so the monthly pay remains consistent. Additional hours are included on the time sheet and paid July, Feb, March). The NALC annual pay award (but not spinal point increments) is included in the contract. At its meeting on 9 September 2025 (minute 25/59) the council noted the annual pay award and approved the calculation of backpay which was paid with Sep salary.

- Are other payments to the clerk reasonable and approved by the council?

The clerk has a £9 per month home office allowance which is claimed with reimbursement for items such as travel, phone, stamps, etc., paid separately from salary.

- Has PAYE / NIC and pensions been properly operated by the council as an employer?

The clerk uses HMRC basic tools for payroll and sets up the monthly net pay for authorisation by councillors. The monthly PAYE is included on the accounts for payment list but is paid quarterly to HMRC. This is noted on the Accounts for Payment list. The clerk has opted out of a pension scheme

- What controls exist over management of staff time and duties?

Clerk keeps a time sheet which is sent to councillors each month: peaks and troughs in workload, and holiday, are managed within the monthly hours. An appraisal has been undertaken.

H Asset Control

- Does the council keep an asset register of all material assets owned?

Yes. The register has columns for category, site/description, purchase date, acquisitions, disposals, book value (AGAR 'cost') and Insurance Values. The published Asset List is a mix of specific items (e.g. laptop, printer, defib, phone box) and broad descriptions (e.g. playground equipment, fitness equipment, bins, gates and fencing) which comprise multiple items. If individual items within the broad descriptions are removed or replaced, a methodology will be needed to decide the AGAR value for the disposal.

- Is the register regularly updated?

The asset register is updated at the year-end in preparation for insurance renewal (minute 25/16). Opening AGAR balance is £107419.57. Additions BBQ £1 (25/16) and Village Sign £1 (25/104.1). No disposals in the year. Closing AGAR balance is £107421. BT telephone kiosk (25/91.1) will be added in 2026/27. At the meeting on 11 November 2025 the council minuted that the CCLA investment should be added to the asset register (25/74.4) but due to its nature – instant access, short term savings account – it is best treated as a bank account (even though a purchase of units).

- Do asset insurance valuations agree with those in the asset register?

Part A (Property Damage) of the Clear Council Insurance policy schedule in June 2025 had insured values of Contents £9000, Street Furniture £24,000, Gates and Fences £9000, Playground equipment £50443, Sports Equipment £18769, Grounds Surfaces £31027, War memorials £24000, Mowers and Machinery £6000. Note that Clear provides standard cover for assets, even if not owned by the council (e.g. Mowers & machinery and war memorial). It is understood that the antique pump and the defibrillator are covered under street furniture. The replacement cost for the Antique Village Pump is unknown but the £24000 street furniture cover is probably sufficient. The figures in the Insurance value of the asset register are similar to the AGAR values so do not look to be 'replacement cost'. The council must satisfy themselves that the levels of cover are sufficient to cover replacement should a claim arise.

I Bank Reconciliation

- *Is there a bank rec for each account?*

Combined reconciliation for accounts with Unity Trust and CCLA.

- *Is the bank rec carried out regularly on receipt of statements? Yes.*
- *Are there any unexplained balancing entries in any reconciliation? No.*

J Year End Procedures

- *Are year-end accounts prepared on the correct accounting basis (R & P / I & E)?*

Yes. R & P basis

- *Do accounts agree with the cash book and working papers?*

Yes. All cross check

- *Is there an audit trail from underlying financial records to the accounts?*

Yes. Agree back to supporting paperwork. Source documents are filed in sections for each meeting at which they are approved.

- *Where appropriate, have debtors and creditors been properly recorded?*

Not required for R&P.

K Council Exempting itself from a limited assurance review

- *Did the council meet the criteria?*

No. Gross income in 2024/25 exceeded £25000.

- *Was the exemption certified at a meeting? n/a*

- *Was the appropriate notice displayed? n/a*

L Web page Publication

Does the authority publish information on a website/webpage, up to date at the time of the internal audit, in accordance with the relevant legislation.

Policies and minutes are published. Minutes include full details of approved expenditure.

M Public Rights in Summer 2025

The council agreed the dates for the period for the Exercise of Public Rights commencing 3 June 2025 and ending 14 July 2025 and displayed the notice

2025-03-31-AGAR-notice-of-public-rights.pdf

N Publication of Annual Return 2024/25

The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).

Annual Return | Great Braxted Parish Council

O Digital and Data Compliance

- *Does the council have a generic email account hosted on an authority owned domain? Yes*

- *Does the council website meet web content accessibility guidelines?*

Yes. The website provider has confirmed the site complies with WCAG.

- *Has the council registered with ICO as a data controller/processor, appointed a data manager and have appropriate policies in place?*

Yes, the council has ICO registration and the clerk is the data manager (i.e. the named contact on the GDPR policy and privacy notice). The council has in place a Data Protection Policy, Data Retention Policy, and a Social Media and Electronic Comms policy.

- *Has the council formally adopted an IT policy setting out how everyone – conducts council business in a secure and legal way?*

IT policy was adopted at the meeting on 9 September 2025 (minute 25/60).

P Trustees

- *If the council is a trustee, has it met its responsibilities?*

Great Braxted PC became the sole trustee of The Village Hall charity number 301309 (otherwise known as Great Braxted Pavilion Management Committee) on 06/01/26 as confirmed by the charity commission register (updated governance document and named as trustee) and the minutes of full council meeting 15 January 2026 (minute 25/87).

The Charity Commission register needs amending as follows:

- *Sarah Elizabeth Mann is listed as a trustee. This name needs to be removed.*
- *The contact details need to be those of the parish council as sole trustee.*

The sole trustee has appointed a Village Hall Management Committee (VHMC) and delegates authority to the committee for day-to-day management through terms of reference. The sole trustee has met once to discuss arrangements and the finances of the charity and to approve ToR.

The year end date is 31 March 2026. The VH treasurer will prepare accounts for independent examination and will draft a budget for 2026/27. The intention is for quarterly meetings of the sole trustee to receive finance updates in 2026/27. GBPC will charge the charity for clerk staff time in undertaking sole trustee work (e.g. the extra hours worked in March).

The sole trustee has opened a new bank account with Unity Trust. The mandate has 4 signatories: the clerk with authority to view and set up payments, and 3 VHMC members (not councillors) with authority to release payments from the account. In this way the council retains control of the funds as sole trustee: VHMC authorisers cannot set up payments.

The grounds around the Pavillion includes the cricket field (owned by the parish council) and the play area and rec field (owned by the charity). There is a degree of complexity in the arrangements:

- *The parish council owns the play equipment on the charity land and maintains it (ROSPA and more regular inspections). Presumably these costs are gifted to the charity.*
- *The charity receives hire income from the cricket club for use of the land and pavilion and pays a £25 subsidy to the parish council per home game (see Memo of Agreement below).*
- *The parish council cuts the grass in all areas and makes no charge to the charity for rec land maintenance.*
- *The council invoiced the charity for 2 extra cuts of the cricket field (minute 25/91.4) because the fees paid by the cricket club are received by the charity. It is noted that the grounds maintenance invoices do not include VAT.*

There is a memorandum of Agreement effective from 26 April 2026 between Great Braxted Parish Council (GBPC), Great Totham Cricket Club (GTCC) and Great Braxted Pavilion Management (GBPM) setting out broad terms of use by GTCC of the charity owned pavilion and PC land. It includes the tariff paid by GTCC to GBPM for hire, but not the fees paid by GBPM to GPPC.

The MOA states that the tariff is reviewed by GBPM in October, but it is the sole trustee of the charity that will need to review the tariff.

To avoid confusion between the role of the sole trustee and the appointed VHMC I'd recommend a refreshed MOA at the end of this cricket season in readiness for 2027 season (and maybe an annually signed agreement thereafter). It's an opportunity to change 'GBPM' to the 'sole trustee of the Village Hall charity' (or whatever new charity name is agreed by the Charity Commission), to review the GTCC tariff to reflect actual costs (considering any investments undertaken by GTCC), to review and include the subsidy paid by the charity to GBPC and include a phrase stating that any proposals to improve the square or outfield are subject to approval of the landowner.

Jan Stobart, FCCA
21 April 2026

2025/26 Internal Audit Recommendations

P - Trustees

1. The Charity Commission register needs amending as follows:
 - Sarah Elizabeth Mann is listed as a trustee. This name needs to be removed.
 - The contact details need to be those of the parish council as sole trustee

Action – The Clerk has updated the details with the Charity Commission.

Great Braxted Parish Council is now showing as the Sole Trustee of the Charity and the contact details are set to the Clerk's.

P - Trustees

2. To avoid confusion between the role of the sole trustee and the appointed VHMC I'd recommend a refreshed Memorandum of Agreement (MOA) at the end of this cricket season in readiness for 2027 season (and maybe an annually signed agreement thereafter). It's an opportunity to change 'GBPM' to the 'sole trustee of the Village Hall charity' (or whatever new charity name is agreed by the Charity Commission), to review the GTCC tariff to reflect actual costs (considering any investments undertaken by GTCC), to review and include the subsidy paid by the charity to GBPC and include a phrase stating that any proposals to improve the square or outfield are subject to approval of the landowner.

Action – Memorandum of Agreement to be amended in Autumn 2027 by the Parish Council in conjunction with the Braxted Pavilion Management Committee.

Certificate of Exemption

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.

Great 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: £15,665 £ AMOUNT £00,000

Total annual gross expenditure for the authority 2025/26: £16,266 £ 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

SIGNATURE REQUIRED

DD/MM/YYYY

I confirm that this Certificate of Exemption was approved by this authority on this date:

12/05/2026

Signed by Chair

Date

SIGNATURE REQUIRED

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

parishclerk@greatbraxtedparishcouncil.gov.uk EMAIL ADDRESS

Telephone number

07852 810 406 NUMBER

*Published web address

<https://www.greatbraxtedparishcouncil.gov.uk/> 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.

Annual Internal Audit Report 2025/26

Great Braxted Parish Council

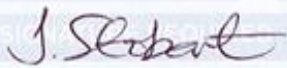
<https://www.greatbraxtedparishcouncil.gov.uk/> WEBSITE/WEBPAGE ADDRESS

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.			NONE ✓
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.	Yes ✓	No	Not applicable

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: 22/04/2026 Name of person who carried out the internal audit: Mrs J E Stobart, FCCA

Signature of person who carried out the internal audit:  Date: 22/04/2026

*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).

Section 1

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Great 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	No*	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			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.
7. We took appropriate action on all matters raised in reports from internal and external audit.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			responded to matters brought to its attention by internal and external audit.
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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.
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.

*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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<https://www.greatbraxtedparishcouncil.gov.uk/> WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

Great Braxted Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	19,497	10,790	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	13,977	13,997	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	86,087	1,668	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	3,806	4,039	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	104,967	12,234	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	10,790	10,182	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	10,790	10,182	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	107,420	107,421	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 01/04/2026

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

Great 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: 2nd June 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:

The Parish Clerk: Lynda Townend

Address: Rosewood The Furze Main Road Mundon Essex CM9 6PU

Email: parishclerk@greatbraxtedparishcouncil.gov.uk

commencing on: Wednesday 3 June 2026

and ending on: Tuesday 14 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: Lynda Townend



*Great Braxted
Parish Council*

Great Braxted Parish Council Regular and Approved Payments – 2026/27

Description	Frequency
Clerk's salary and expenses	Monthly
Cloud Next – Domain registration and email	Annually
CouncilWise Annual Membership	Annually
Damon Wallace (Wallace Arboriculture & Groundcare) Grass Cutting	Monthly during the growing season
EALC	Annually
HMRC payments	Quarterly by Direct Debit
Information Commissioners Office	Annually by Direct Debit
Mobile phone Costs	Monthly by Direct Debit
Maldon District Council – TRUCAM patrols	Quarterly
RCCE	Annually
SLCC	Annually
Unity Trust Bank Service Charge	Monthly
VCS Websites – hosting cost	Annually

Accounts for Payment

Date	Supplier	Item	Net	VAT	Total	Authorisation No.
14/03/2026	CouncilWise	Charity Course	50.00	10.00	60.00	319120567
20/03/2026	Cllr Knapman	Refreshments for litter pick	29.44	0.00	29.44	94360569
24/03/2026	Sky mobile	March mobile phone bill	6.00	0.00	6.00	DD
27/03/2026	L Townend	March salary	368.53	0.00	368.53	41798770
27/03/2026	HMRC	PAYE costs	92.00	0.00	92.00	<i>Will be paid as part of the Q4 DD</i>
27/03/2026	L Townend	Feb - Mar expenses	69.98	0.00	69.98	753225799
31/03/2026	Unity Trust Bank	March service charge	6.00	0.00	6.00	DD
02/04/2026	Wallace Arboriculture	March grounds maintenance	480.00	0.00	480.00	482764654
15/04/2026	Mrs K Blake	Easter event	140.83	0.00	140.83	427218787
21/04/2026	Tracy Clarke Tree Consultancy	Tree risk survey	820.00	164.00	984.00	825077103
21/04/2026	Maldon District Council	Q4 2025/26 TruCam costs	518.88	103.78	622.66	857006084
21/04/2026	EALC	2026/27 affiliation fees	138.37	0.00	138.37	235525210
21/04/2026	SLCC	2026/27 membership fee	37.90	0.00	37.90	187223249
22/04/2026	Sky mobile	Mobile phone bill- April	6.00	0.00	6.00	DD
28/04/2026	L Townend	April salary	281.76	0.00	281.76	826124104
28/04/2026	HMRC	April PAYE costs	70.20	0.00	70.20	<i>Will be paid as part of the Q1 DD</i>
30/04/2026	Unity Trust Bank	March bank charges	7.00	0.00	7.00	DD
03/05/2026	Wallace Arboriculture	April grounds maintenance	480.00	0.00	480.00	176744730
05/05/2026	Jan Stobart	Internal Audit	180.00	0.00	180.00	656555198
01/05/2026	Cloud Next	Annual hosting costs	50.00	10.00	60.00	318602625
TOTAL:			3,832.89	287.78	4,120.67	

Bank Reconciliation

**Great Braxted Parish Council Bank Reconciliation
Quarter 4**

Unity Trust Bank Account Balance at	31/12/2025	£ 3,611.19
	Plus income	£ 979.88
	Less expenditure	£ 3,408.73
	Balance carried forward	£ 1,182.34
Unity Trust Bank Balance at	31/03/2026	£ 1,182.34
CCLA PSDF Balance at	31/03/2026	£ 9,000.00
TOTAL CASH HOLDING at	31/03/2026	£ 10,182.34

Reconciled to bank statement on 1st April 2025

Signed: _____

Name: Cllr Lesley Holt

Dated: _____



AGENDA REPORT ITEM 23.1

Remedial Tree Works

Background information

A tree survey was completed on the 7th April 2026, inspecting all trees located on the field at Great Braxted. The resulting report identified a number of trees requiring remedial works on safety and maintenance grounds. The recommended actions are as follows:

1. T32 (Pinus sylvestris): Fell to ground level
2. T33 (Pinus sylvestris): Fell to ground level
3. T44 (Horse Chestnut): Remove deadwood
4. T50 (Quercus robur): Stabilise deadwood
5. T65 (Quercus robur): Stabilise deadwood
6. T30 (Quercus robur): Install 65m of 1.1m high chestnut fencing around the boundary of the oak crown to restrict access beneath the tree

In order to progress these works, quotations have been sought from three contractors for the tree works and two contractors for the fencing.

Summary

The following quotations have been received:

Contractor	Tree Works (£)	Fencing (£)	Notes
Essex Tree Brothers	1,600	1,200	
Skippers Ground Maintenance	540	1,300	
Walton Tree Service	450	1,220	
Roger Clark	N/A	TBC	Awaiting quote

Recommendation

Members are asked to consider the quotations received and approve a contractor or contractors to complete the works.