

Action taken under delegated powers (i.e. at Clerk's initiative)		Details (bold indicates new developments since last report)	Action taken/outcome (updates on earlier items shown in bold)	Date of most recent update (bold = new)	Date closed or ratified
	June/July 2026	Arranging AGM for Hall charity	Agenda drafted.	02-Jul-26	09 July 2026
		Document disposal	Disposed of pre-2020 publicly-available documents and personal data no longer needed e.g. declarations of interest for former councillors.	02-Jul-26	02 July 2026
		Putting audit documents on website for annual access to accounting records etc	Added in accordance with Transparency Code 2014 for period of access 30 June to 10 August 2026 inclusive. Updated Land and buildings register added as per auditor's advice. Various other pages revised and corrected.	28-Jun-26	28 June 2026
		Remembrance Day wreath	To order. To approve in meeting (£137 LGA 72 payment)	06-Jul-26	
	May/June 26	Find accounting software. A sector-specific accounting system will be required within the next 2 years under national guidance.	Comparing options. To be reported to council meeting in due course. Currently a generic cashbook provider is used, which is free of charge but means e.g. a spreadsheet has to be prepared to reclaim VAT.	01-Jun-26	
		First registration of Village Hall at Land Registry	Reminders sent to solicitors for report. Phone calls to chase. Solicitors have not yet had registration confirmed and are enquiring. To keep chasing.	22-Jun-26	
		Trees on common	Tree defect report advises felling one tree (damaged by putting in a fence) and surgery on others. Quotes awaited for felling. To consider speaking to property owner about the damage.	01-Jul-26	agenda 9 July - decision if quotes available

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	Mar/Apr 26	VAT	Hall spending on VAT is currently claimed by council and transferred to Hall charity - lawfully but using the wrong procedure. Separate VAT account now set up. To make claim.	22-Jun-26	
		Website	IT policy added. Advice received from auditor that a single page should cover all the public rights to transparency and access to documents. To be set up.	11-Jun-26	
Meeting date	Most recent and oldest Minute ref		Action taken/outcome (updates on earlier items shown in bold)	Date of most recent update	Date closed
11-Jun-26	26/06-8.3	Essex Highways road salt scheme	To advise no supplies are needed	06-Jul-26	
	26/06-8.4	Quotes for various purchases and work	Hall survey: quotes awaited. BE Bus shelter repair: Quote received. New bench: prices being obtained. Tree surgery: Quotes received	06-Jul-26	Agenda 9 July 2026
	26/02-8.1	Set up internet contract with Gigaclear	Installed 2 July 2026. First invoice by DD mid-July. Work on cable-routing is needed.	02-Jul-26	
	26/02-8.3	Install dog waste bin at Village Hall	Now being emptied by UDC (who is also emptying the main litter bin at the hall, previously emptied by R and P).	02-Jul-26	02 July 2026
08-Jan-26	26/01/8.4, 26/05-9.4	To move beacon off inaccessible land	Pub owner has agreed to move beacon to a central position in the pub car park and allow access but not yet done. To remind again	20-Feb-26	
10-Jul-25	25/07-7, 25/10-5	UDC Planning Enforcement issues/complaint	Waiting for further info promised by Cllr Evans - to chase. To review new Enforcement policy adopted by UDC in April 2026	09-Apr-26	

Meeting date	Most recent and oldest Minute ref		Action taken/outcome (updates on earlier items shown in bold)	Date of most recent update	Date closed
10-Apr-25	25/04-8.4	To ask Martin Foley to follow up re condition of Pledgdon Gn Road/Brick End Road	Emailed. He has chased Highways. Repairs not yet planned. Interactive map (June 2026) shows a number of road defects from The Rise to Wood Farm - all marked for inspection. Most were last updated in March 2026. New county councillor from May 26	07-Jun-26	
10-Nov-22	22/11-7.3	Amend clerk's contract	To amend contract with new holiday entitlement under local councils agreements and to propose set hours as zero-hours contracts not lawful.	15-Nov-22	for agenda
10 Nov-22, 11/11/2021	22/11-6.3, 21/11-8.5	Propose a Local Highways Scheme - speed restriction to 30mph and HGV advisory sign and road markings on Brick End Rd. Scheme was submitted 5 Dec 21 to Cllr Foley and endorsed by him.	Scheme LUTT212037 (speed limit) and LUTT242013 (road markings and HGV advisory signs. 242013 now in "validation" with design team. A speed survey is needed for LUTT212037 and no funds for this. Neither scheme was recommended for funding before LHP suspended May 2025. Email from Cllr Foley 4 July 2025 not optimistic. LHP now meeting again but has no funds to implement any schemes.	10-Mar-26	
06-May-21	21/5-9.1	Report damage to roadsign	ref 3330627 "sign damaged" also 3623689 - "repair will be undertaken with non-specified timescale" according to Highways website. No change (in 5 years). Checked on 4 Jan 2026 - still noted for repair	04-Jan-26	

Item 6.2.1**Meeting 9 July 2026****Year 2026-27****Financial report for meeting on 9 July 2026****Summary and bank reconciliation****Receipts and payments for 1 April to 30 June 2026****Balances on 30 June 2026**

Receipts and payments	£	Notes and total
Receipts (i.e. income) 1 April to 30 June 2026	10,729.24	First half of precept plus interest on deposit account
Expenditure 1 April to 30 June 2026 (not including transfers between bank accounts).	£5,106.76+ <u>282.02</u> VAT £5,388.78	As recorded in cashbooks.
Receipts less expenditure to 30 June 2026 - Includes any VAT paid.	£5,340.46	This is the increase in reserves since 1 April 2026
Reconciliation of cash book with bank account		
Unity Current account as per bank statement and cash book 30 June 2026	£6,120.99	Bank statement matches cashbook
Unity Deposit account as per bank statement and cash book at 30 June 2026	£25,017.35	Bank statements matches cashbook
Available funds (current plus deposit account balances less any unprocessed transactions)	£4,000 earmarked reserve £27,138.34 free reserve Total £31,138.34	Includes reserves of £25,797.88 carried forward from 2025-26

Item 6.2.2 Meeting 9 July 2026

Broxted Parish Council

Payments from current account - due and to note - already approved

From 9 July 2026

Invoice date	Item/payee	£	£	£	Budget category
		Net	VAT	Total	
TBC	Per Pro Services Ltd for audit 2025-26 - estimate	180.00	0.00	180.00	Legal liabilities
	Thornwood grass cutting in June 26	154.50	30.90	185.40	Hedges, grass
	July salary (June hrs)	491.37	0.00	491.37	Staff costs
14-Jul-26	Gigaclear direct debit	30.00	6.00	36.00	Hall
17-Jul-26	NEST pension contributions (empee and emper)	0.10	0.00	0.10	Staff costs
19-Jul-26	PAYE mths 1-3 April to June 26	347.40	0.00	347.40	Staff costs
30-Jul-26	Bank charges	7.00	0.00	7.00	bank charges
	TOTAL	1,210.37	36.90	1,247.27	

Broxted Parish Council
 Bank: Unity Trust current
 From 01/06/26 to 30/06/26

Date	Reference	N	Details	A	Receipts	Payments	Balance
01/06/26			Balance brought forward				11,803.76
18/06/26	PAY 101574		NEST pension contribs emplr and empee	§		5.65	
22/06/26	TRF 000027		Transfer current to deposit	§		5,000.00	
23/06/26	PAY 101575		K Rixson salary May hrs	§		484.72	
23/06/26	PAY 101576		Thornwood Garden Mtce Ltd inv1121 2026 06 02	§		185.40	
30/06/26	PAY 101577		Bank charges for month	§		7.00	6,120.99
30/06/26			Balance carried forward				<u>6,120.99</u>

Broxton Parish Council
 Bank: Unity Trust deposit Instant Access
 From 01/06/26 to 30/06/26

Date	Reference	N	Details	A	Receipts	Payments	Balance
01/06/26			Balance brought forward				19,918.11
22/06/26	TRF 000027		Transfer current to deposit	§	5,000.00		
30/06/26	REC 000066		Credit interest 1.95%	§	99.24		25,017.35
30/06/26			Balance carried forward				<u>25,017.35</u>

Broxted Parish Council			
Approved Budget 2026-27		£	
Figures exclude VAT. Rounded to nearest £1		Budget for 2026-27	Actual April-June 2026 - first quarter
INCOME			
Precept		21,260	10,630
Refund of VAT paid			
Bank Interest		200	99
Bursary for training			
Grants towards projects eg from district councillors			
Reimbursement of expenditure on Village Hall			
Other			
Total Income		200	10,729
EXPENDITURE			
Grants made under s137 Local Government Act 1972			
Uttlesford Home Start			
Five Parishes Magazine			
St Clare Hospice			
Essex Air Ambulance			
East Anglia's Children's Hospice			
Support 4 Sight			
Poppy wreath			
Marie Curie and Open Spaces Soc			
Other grants and donations (non-s137)			
Uttlesford Citizens Advice Bureau			
Maintenance of open churchyard			
East Herts Citizens Advice Service			
Uttlesford Community Travel			
Stansted Airport Watch			
Other - vary from year to year			
Total grants and donations incl s137		1,560	0
Subscriptions and memberships (gen admin)			
Friends of Historic Essex		12	12
E.A.L.C., NALC and UALC		205	201
C.P.R.E.		62	
Rural Community Council of Essex		92	
Society of Local Council Clerks		87	
The Hundred Parishes Society		10	
Total subs and memberships		468	213
Regular bills and fees			
Bank charges		75	21
Insurance (excluding hall-related cover)		1,320	0
Office expenses (incl equipment, website fees, gen admin)		437	238
Total regular bills and fees		1,832	259

Staff costs (incl employers' NI and pension)		6,658	2,318
Figures exclude VAT. Rounded to nearest £1		Budget for 2026-27	Actual April-June 2026 - first quarter
Purchases			
Bench, plaque, street furniture, noticeboards, plants, grit bins etc		3,120	492
Interpretation board		0	
Pads/battery for defibrillator		468	
Other minor purchases except office expenses		52	
Total purchases		3,640	492
Contribution to Village Hall costs			
Insurance			810
Repairs/maintenance/routine purchases			
Alterations/major work/installations			
Running costs including broadband			
Total Village Hall		780	810
Training, legal materials			
Clerk training		208	60
Councillors' training		208	
Legal materials/textbooks		78	
Total training, legal materials		494	60
Contingencies for legal liabilities			
Election costs (if casual vacancy arises and more than one candidate, and in election year 2023)		500	
Insurance excess		0	
Audit Fee		200	
Information Commissioner - Registration as data holder		47	47
Total contingencies for legal liabilities		750	47
Professional fees (planning advice etc) and other contingencies			
Legal re planning/conservation area		1,500	
Tree surgery advice		416	398
General contingencies incl legal advice		1,560	
Total professional fees		3,476	398
Maintenance, repairs, work on assets			
Repairs/maintenance of assets		1,040	50
Hedge & Grass Cutting		1,248	459
Work on trees and generally on common land		780	
Work at Village Hall to be reimbursed		0	
Total maintenance, repairs, work on assets		3,068	509
Design Plan/Village Plan			
Office expenses		300	

Clerk's time		300	
Total Neighbourhood Plan support		600	0
VAT where not included in the above figures (on fees, grasscutting, training etc)		674	282
TOTAL EXPENDITURE		24,000	5,388
Reserves	2026-27		
Net increase/decrease in reserves			
Income first quarter	10,729		
less			
Expenditure first quarter	5,388		
Income less expenditure	5,341		
	£		
Carried forward from 2025-26	25,798		
of which:			
Earmarked reserve for Hall support	4,000		
Free reserves 1 April 2026	21,798		
Plus increase in reserves to 30 June 2026 (1st quarter)	5,341		
Total reserves at 30 June 2026	31,139		

	New items for discussion highlighted in green						case officer/contact	Position at 5 July 2026 (changes since last report in bold)
Pre-application Consultations	None currently							
New applications which are open for consultation		Appln	consult end date	issues/notes	council view			
26/1525/FUL	Chestnut Lodge, 6 St Marys Mews	retrospective appln to add dormer and change windows	23.7.26	Enfcmnt file opened - s73 appln to regularise				
Previous applications - consultation ended (bold indicates new outcome since last meeting)								
26/1135 and 36	4 Woodgates End	listed building and planning consent for extension	16.06.2026					awaiting decision
26/1272/FUL	Happy Days, Chapel End	1 self/custom-build house	26.06.2026	Consent for two houses granted on appeal				awaiting decision
26/0728/FUL	land r/o Ilona, Chapel End	6 dwellings with parking etc	13.05.2026					refused
25/3238/FUL	land east of Springfield House, Henham	Traveller site with 6 plots, 12 pitches (retrospective appln)	23.4.26	outside parish. Henham PC has requested support. Committee decision	Opposed			awaiting decision
26/0488/DFO	land east of Goodacres Church End	details of plots 1-3 following outline permission	29.3.26	committee decision. Officer recs approval		Committee 8 July 2026	Mark Sawyers	Awaiting decision
26/0388/FUL	land east of Pear Trees, Brick End	build 2 houses	19.3.26	3rd similar application - others refused	opposed			Refused

Previous applications - consultation ended (bold indicates new outcome since last meeting)								
26/0030/FUL	land adj to Goodacres, Church End	erect 1 self-build dwelling and cartlodge	19.2.26	revision to scheme approved on appeal ref 24/0323/FUL	not opposed		Misbah Uddin	Approved
Appeals	Property	Application	Date of refusal	Date of appeal	Appeal validated	Start letter issued	Deadline	Summary
INV/25/0048/C appeal ref 25/00056/ENFNOT, PINs appeal ref APP/C1570/C/25/3372127	Land at New Farm, Stansted Rd, Elsenham	Appeal against enforcement notice 15 August 2026 - unauthorised parking and storage, hardstanding and shipping containers		01.09.25 (against enforcement notice)	23.09.25. Elsenham parish council has commented as a third party.	23.09.25	26.11. 2025	Decision awaited on appeal
Enforcement	Property	Date file opened		Issue				Position at (date)
ENF/INV								5.7.2026
INV/25/0140/C	Boreham Hall Farm	06.08.25		shipping containers used commercially, new building				status not known.
INV/25/0132/B	Wood Farm, Pledgdon Gn	15.07.25		Change to entrance/gate of listed bldg				Most recent planning application, to regularise, has been refused. Current status not known
INV/24/0081/C	Dunwell, Chapel End	opened 16 April 2024		Commercial airport-related parking				Have asked for update.

Enforcement	Property			Issue				Position at (date)
ENF/INV								5.7.26
INV 24 0018 C	land opp Water Hall/ formerly Garrolds Farm	opened 24 Jan 2024		caravan, water treatment plant, groundworks, entrance to road, without PP				Have asked for update (1 June 2026)
23/0013/C and INV/22/0239/C	The Warehouse	opened 31 Jan 2023 and 23 Nov 22		breach of consents				further work on vehicles outside building reported. File still open. Further complaints made Sept 2024 and March 2025

**Broxted Parish Council
Internal Audit Financial Year 2025/26**

Internal Control Objectives (ICO)	Test	Observations/Recommendations	Notes
ICO A Proper bookkeeping	Is the cash book maintained and up to date?	Yes.	
	Is the cash book arithmetically correct?	Yes.	
	Is the cash book regularly balanced?	Yes.	Monthly.
ICO B Standing Orders, Financial Regulations and Payment Controls	Has the council adopted Standing Orders formally? Latest date of review and re-adoption.	Yes, April 2025.	April 2026.
	Has the council adopted Financial Regulations formally? Latest date of review and re-adoption.	Yes, April 2025.	April 2026.
	Has a Responsible Financial Officer been appointed with specific duties?	Yes.	The clerk.
	Have items or services above the <i>de minimis</i> amount (per FinRegs) been purchased competitively?	n/a	
	Are payments in the cash book supported by purchase orders, invoices, authorised and minuted?	Yes.	

	Has VAT on payments been identified, recorded and reclaimed?	Yes, yes, no.	VAT reclaim due this year.
<i>EITHER</i>	Is s137 expenditure separately recorded and within the statutory annual limit?	Yes.	Confirmed February 2026 as within statutory limit.
	Have s137 payments been approved and included in the Minutes as such?	Yes.	Specifically minuted.
<i>OR</i>	Is eligibility for the General Power of Competence evidenced properly?	n/a	
	Date of adoption/confirmation of GPoC; next date for re-adoption	n/a	
ICO C Risk Management Arrangements	Does a review of the Minutes identify any unusual financial activity?	Yes.	Legal concerns over pc's occupancy of common land.
	Do Minutes record the Council carrying out an annual risk assessment or review of their risk management scheme?	Yes.	
	Date of Risk Assessment /Management Policy review and adoption.	Reviewed March 2026.	
	Is insurance cover appropriate and adequate?	Yes.	Clear insurance – known sector-specific provider.
	Are internal financial controls documented (is there an adopted policy, and are IC	None minuted.	

	checks noted in Minutes?) and regularly reviewed?		
ICO D Budgetary controls	Has the Council prepared an annual budget in support of its precept and has this been minuted separately as being approved?	Yes	November 2024, Minute 24/11-7.2
	Has the precept been calculated from the budget and been approved as a £figure as a separate Minute?	Yes.	November 2024, Minute 24/11-7.2 £20,250
	Does the budget include an actual completed year?	Yes.	
	Is expenditure against budget regularly reported to council?	Yes.	Periodically throughout the year.
	Are there any significant unexplained variances from budget?	No.	
	Where necessary, does the council have a formal Investment Policy (bank balances over £100K)?	n/a	
	Has the Council agreed a General Reserve Policy?	Unknown.	Reserves are noted in the budget.
	Are General Reserves and Ear-marked Reserves specifically noted in the Budget? Are specific justifications available?	Yes.	
ICO E Income Controls	Is income recorded properly and banked promptly?	Yes.	

	Does the precept recorded agree to the Council Tax authority's notification?	Agrees to minuted decision and demand to district-level council.	
	Are security controls over cash and near-cash adequate and effective?	n/a	
ICO F Cash Procedures	Is all cash spent recorded and supported by VAT invoices/receipts?	n/a	
	Is cash expenditure reported to each Council meeting?	n/a	
	Is cash reimbursement carried out regularly?	n/a	
ICO G Payroll Controls	Do all employees have contracts of employment with clear terms and conditions? Were they, or a statement of employment particulars, issued on or prior to Day 1 of employment?	Yes.	Same employee as last year.
	Do salaries paid agree with those approved by the Council?	Yes.	Approved as part of regular payments May 2025.
	Are salaries above the National Living Wage / Minimum Wage?	Yes.	
	Are other payments to employees reasonable and approved by the Council?	Yes.	
	Have PAYE/NIC been properly operated by the Council as an employer?	Yes.	

	Has the council complied with the requirements of the Pensions Regulator?	Unknown.	Suggest check with PR to determine status.
ICO H Asset Controls	Does the Council maintain a register of all material assets owned or in its care?	Yes.	Note: land/buildings register on website is from 2024.
	Are the assets and investments registers up to date? When were these last reviewed?	Yes, March 2026.	
	Does the asset insurance valuations agree with those in the asset register?	Yes.	Query – why is the pc insuring the village hall? Surely two bus shelters are not worth £560K?
ICO I Bank account reconciliations	Is there a bank reconciliation for each account and is this reported to Council?	Yes.	
	Is a bank reconciliation carried out regularly and in a timely fashion?	For every meeting.	
	Are there any unexplained balancing entries in any reconciliation?	No.	
ICO J Year-end Procedures	Are year-end accounts prepared on the correct accounting basis? (Receipts and Payments, or Income and Expenditure)?	Yes. R&P.	
	Do accounts agree with the cash book?	Yes.	

	Has a year-end bank reconciliation been undertaken?	Yes.	
	Is there an audit trail from underlying financial records to the accounts?	Yes.	
	Where appropriate, have debtors and creditors been recorded properly?	n/a	
ICO K Exemption from limited assurance review (“external audit”)	For the previous financial year (2024/25) did the council correctly declare itself exempt?	Yes.	
ICO L Transparency: For smaller councils with turnover under £25,000	Have the following been published? All items of expenditure above £100; List of councillor or member responsibilities; Location of public land and building assets; Minutes, agendas and papers of formal meetings.	Yes (in Minutes); yes; yes; yes.	
ICO M Exercise of public rights	Did the council correctly arrange for public rights inspection of the accounts (2024/25)?	Yes.	
ICO N Publication of 2024/25 AGAR	Were the following published? Governance statement; Accounting Statements; Internal Audit Report(s); Limited Assurance Review certificate/Exemption	Yes.	

	certificate; Notice of Conclusion of Audit.		
ICO O Digital & Data Compliance*	Has the council adopted a Data Protection Policy?	Yes, within Privacy Policy.	
	Has the council put in place Privacy Notices?	Yes.	
	Is the council registered with the Information Commissioner's Office?	Yes.	April DD.
	Does the council's website meet accessibility requirements?	Yes.	Last tested December 2024 – suggest request another test in 2026.
	IT Policy: date adopted. Does it include training requirements for councillors?	November 2025.	
	Publication Scheme – has the council adopted an ICO-compliant publication scheme?	Yes.	
	Fol/SAR – does the council have a clear procedure for dealing with these?	Within Publication Scheme.	
	Does the council own its website? (Best practice .gov.uk, but .org.uk acceptable.)	Yes.	
	Does it operate with at least one council-owned email address?	Yes.	
ICO P Councils with Charities	Are all Charities up to date with Charity Commission filing requirements?	Yes.	Village Hall. 301267

	Has the council been named as Sole Trustee on the Charity Commission Register?	Yes.	
	Is the council as sole trustee acting in accordance with the Charity Trust Deed?	Yes.	
	Are the Charity meetings and accounts recorded separately from those of the Council?	Yes.	
Other areas of audit			
Procedural/best practice	Have points raised on the last Internal Audit report been considered by Council, actioned and minuted?	Yes.	
Councils that are Burial Authorities	Records of burials and EROBs tally with receipts?	n/a	
Councils with Allotments	Correct notice given of increases in fees?	n/a	
	Appropriate leases in place?	n/a	

* New Internal Control Objective O (Trust Funds become ICO P): "The authority has complied with laws, regulations & proper practices relating to digital and data compliance."

Per Pro Services Ltd
June 2026