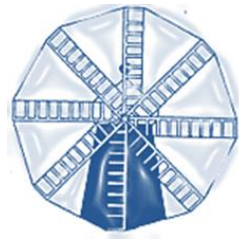


HECKINGTON PARISH COUNCIL



Minutes of the Heckington Parish Council Finance Committee meeting held on 13 March 2025 at 7.30pm in the Parish Council Chambers, St Andrews Street, Heckington

1. Chair's Welcome

The Chair, Councillor Tucker (hereafter referred to as the Chair) welcomed Councillors and members of the public to the meeting. The Chair delivered the usual health and safety announcements.

2. Public Forum

There were six members of the public present.

A member of the public said that she had tried to call the Parish Council telephone number this morning, but the call had not connected. The Clerk said she would check the line.

3. Councillors Present

Councillor Tucker, Chair
Councillor Davison
Councillor Garlick
Councillor Spencer
Councillor Wright

4. Apologies

None.

5. Reports on member's interests, pecuniary or otherwise in relation to the agenda and any dispensations in accordance with the Localism Act 2011

Councillor Wright stated that she is going to be helping the cricket club with a fundraising event and this was duly noted.

6. Approval of Minutes

Councillor Spencer proposed that the minutes of the Finance Committee held on 11 February 2025 meeting are approved as a true and accurate record of that meeting. The proposal was seconded by Councillor Wright and the motion was passed by the unanimous resolution of the council.

7. Finance Matters

a) Community Infrastructure Levy (CIL)

The Clerk informed the meeting that CIL, which is a charge levied by local authorities on new development within the parish, is received twice a year from NK. The Clerk confirmed that the Parish Council has not received any CIL in 24/25, and records seem to indicate that all CIL monies received previously have been spent.

b) Section 106 (funding available for the strategic formation of playing fields)

The Clerk informed the meeting that while investigating CIL and S106 monies, she discovered that NK are holding £35,889.22 (interest will be added on 31 March 2025). The Parish Council will need to apply for the funding prior to April 2026 otherwise the funds will be returned to the developer. The Chair moved on to agenda item c) as this relates directly to the current agenda item.

c) **Review of applications for funding:**

i) **Cricket Club**

Councillor Spencer said that the cricket club would like an electronic scoreboard at a cost of £2499 to enable them to play league matches. They have secured some sponsorship and therefore require a sum of £1669.00. The cricket club have also applied for funding from the Parish Council for an all-weather pitch at a cost of £8400 plus VAT. Unfortunately, their other funding source for this project has fallen through and to proceed with the project, they would need the full amount.

Councillor Spencer asked whether the Parish Council might consider supporting the cricket club via S106 and the Miscellaneous Provisions Act 1976. The Chair said that she would like to support the all-weather pitch, but her priority is the safeguarding of children at the Pavilion and therefore she would support the development of a changing room specifically for children above the scoreboard.

Councillor Davison said that the all-weather pitch and the development of children's changing rooms are connected as the all-weather pitch will allow the cricket club to expand with women's and children's teams. He said that this will also bring more business to the Pavilion.

There was discussion as to whether the S106 funding could be used for the necessary groundwork and window and door replacement. The Clerk expressed doubt as the funding is for the strategic development of the playing field, not maintenance.

The Chair proposed that the Finance Committee make a recommendation to the Parish Council to support the Cricket Club's all-weather pitch, scoreboard, Pavilion lighting upgrades (£2,500) and changing rooms with a review thereafter of remaining sums available. The Chair said that she supported the use of the funds for the scoreboard as the windows do not fall within the spending criteria. The proposal was seconded by Councillor Davison and the motion was passed by unanimous resolution of the Committee. The Chair asked the cricket club representatives present to actively recruit members from the village.

Action: Clerk to add to the agenda for the March meeting of the Parish Council.

ii) **Heckington Area Voluntary Car Service HAVCS**

Councillor Davison reported that he and Councillors Garlick and Wright had a very positive meeting with representatives from HAVCS. There was discussion about the continued use of the Parish Council Chambers and per the resolution from the Parish Council meeting on Monday 24 February 2025 they were asked about the reparation of the £100 per annum contribution to heating and lighting that had been agreed at a meeting in 2012. Neither representative had any knowledge of this agreement, but they did state that they would be happy to contribute to utility costs. This was not explored further during that meeting.

Resolution of 24 February 2025: Councillor Davison proposed use of the foyer free of charge. The Chair proposed an amendment to the proposal. He agreed to no fee but wanted to explore with HAVCS, reparation of the £100 per annum contribution for light and heating that had been agreed historically. Councillor Davison agreed with the counterproposal. – The proposal was seconded by Councillor Stanley and the motion was passed by unanimous resolution of the Council.

HAVCS will reapply for grant funding from the Parish Council later in the year after collecting the required information from their Treasurer.

Action:

Councillor Davison proposed that the Clerk put together a hire agreement document for HAVCS for use during the specified hours of 8-10am. Monday to Friday only. The proposal was seconded by Councillor Garlick and the motion was passed by resolution of the Committee. Councillors Spencer and Tucker voted against the resolution. Access outside these times must be agreed with the Clerk and paid for in line with the pricing structure to be agreed for the Parish Council Chambers.

Action: Clerk to put together a hire agreement document to be agreed at the Parish Council meeting in March. Signing in book required for access to the Parish Council Chambers.

d) Year End Audit (AGAR)

Councillor Davison explained that he, Councillor Tucker and the Clerk attended a training session with LALC on Wednesday 12 March 2025 via Zoom in relation to the year-end process.

He said that he was concerned about the responses to the 24/25 AGAR; the Parish Council operated very differently between April and July and the purchase of the field took place in that period. The Parish Council has put governance in place to ensure that it now operates lawfully and in accordance with proper practices.

He said that guidance from Andrew Everard at LALC is that the responses to assertion 2 are predominantly 'no' with additional documentation detailing what measures have been put in place to mitigate those issues. He hoped that there would be no need for the AGAR to be challenged in 24/25. The Chair said that she was concerned that the outcome of the 23/24 AGAR was not yet known and there was further discussion about the issue of a public interest report and potential implications arising from that.

e) Review of the effectiveness of internal controls 24/25

The Clerk explained that the Internal Auditor will be looking for evidence that the Parish Council has reviewed the effectiveness of the internal controls in place in 24/25 in line with Regulation 6 of the Accounts and Audit Regulations 2015.

- Standing Orders and Financial Regulations – These documents were in place in April 2024, but these were dated 2022. Regulations stipulate that these documents must be reviewed regularly. These documents were updated in DATE 2024.
- Safe & efficient Arrangements to Safeguard Public Money (Authorities need to have in place safe and efficient arrangements to safeguard public money) – The Parish Council has had Financial Regulations in place throughout the financial year, but Financial Regulations were not adhered to in relation to the purchase of Star Fen. Arrangements were not in place during the first quarter to safeguard public money. In contrast the Parish Council now publishes, as part of the agenda and minutes, the details of all income, expenditure, and transfers. These match up with the bank reconciliation which Councillors review on a monthly basis. The Clerk now conducts weekly reconciliations to ensure accuracy.
- Regular review of the effectiveness of arrangements to protect money – The RFO is responsible for the proper administration of the Council's financial affairs, but this was not the case during the first quarter of the financial year.
- Two-member signature controls – The Clerk said that the Parish Council needs to put in place procedures for dual authorization on the Lloyds (if applicable) and Unity bank accounts. Parish Councillors should regularly review the list of income and expenditure against remittance and invoices. It was agreed that two Councillors will perform this task before the monthly Parish Council meetings moving forward. Councillor Garlick has already begun this process for quarter one. Members are aware of all expenditure and approve it accordingly. Details of the expenditure are now transparent unlike the descriptions contained with the Scribe reports which were used in the first quarter.
- Debit/Credit cards – The Parish Council had a debit card during the first quarter of the year, this has been destroyed, and their continued use is not approved.
- Risk Assessment – The Clerk is currently putting together a risk register for review by the Parish Council. It is hoped that this will be ready for adoption in April 2025.
- Robust Payroll arrangements – Payroll information is often not received in a timely manner, but this cannot be altered until April 2026. Standing Orders that were set up to pay HMRC previously have now been cancelled; because of this there have been two accounting errors this financial year which have been reported to Council and duly minuted. A direct debit has

now been set up to ensure the correct amount is paid to the HMRC. Members agreed that processes in place around payroll are robust despite issues with the process and all members are aware of the difficulties as they arise due to formidable lines of communication between the Clerk and the Council.

- Loans and long-term liabilities (only entered into after the authority is satisfied that it can be afforded). There was no discussion as to whether the Parish Council could afford to purchase Star Fen. This was done by wiping out the cemetery land reserves of over £50k and more than 24k of general reserves. The Parish Council now regularly reviews expenditure against the budget. The Parish Council is overspent in the 24/25 financial year, which will need to be explained to the external auditors via the explanation of significant variances.
- Review of the effectiveness of internal controls per Regulation 6 of the Accounts and Audit Regulations 2015 – This is the process that the Finance Committee is undertaking now.
- Fixed Assets – The Clerk explained that the asset register needs to be fully assessed in terms of land, assets and liabilities.

The Chair proposed that the above comments are approved by the Parish Council in relation to the review of the effectiveness of the system of internal controls. The proposal was seconded by Councillor Spencer and the motion was passed unanimously by resolution of the Committee.

Action: Lease agreement for the swimming pool with the Diocese to be located along with title deeds to land. Councillors will assist the Clerk to review the asset register.

f) Internal Auditor 25/26

Councillor Wright proposed that the Finance Committee recommend to the Parish Council the appointment of LALC as the Internal Auditor for 25/26 for robust audit purposes and continuity. The proposal was seconded by Councillor Spencer and the motion was passed by unanimous resolution of the Committee. The Clerk explained that the final audit inspection for 24/25 will take place towards the end of April 2025.

g) Purchase of kitchen equipment for the Chambers

The Chair proposed that this agenda item is deferred until such time as it is needed. Councillor Spencer proposed an amendment. He suggested that a request is made to the Parish Council for £350.00 for the purchase of kitchen equipment and it is spent only as and when required. The Chair accepted the amendment. Councillor Wright seconded the amendment, and the motion was passed by unanimous resolution of the committee.

8. Date and time of the next meeting

Thursday 24 April 2025 at 7.30pm.

9. Questions from the Public

The Chair said she would like to appeal to local businesses to see if they would be willing to sponsor either defibrillator in exchange for advertising at the site of the defibrillator. The cost of replacement pads is an unknown quantity. This will be put to the Parish Council for approval. She expressed thanks to James from Fentec Electrical Services for repairing the defibrillator cabinet at the Pavilion, free of charge.

A member of the public said the Bicker Wind Farm Trust are offering grants of up to £5,000 for local non-profit groups. The Chair of the Cricket club stated that Heckington is not within the designated 10-mile radius.

A member of the public said that the Parish Council are doing a good job. She said that there was concern about how the Parish Council was operated previously but complaints to the Parish Council and NK's Monitoring Officer went unheard. She wanted to be reassured that this could not happen again. The Chair said that the Parish Council cannot comment on NK. She said that in the past, Clerk's have been employed

that have not got the level of knowledge or experience required to do the job effectively. The current regime has a Clerk with both experience and knowledge and the relevant qualification. She said that the Clerk ultimately guides the Parish Council, and she hopes that any future administration will hire appropriately. Councillor Spencer said that the government are currently looking into how Parish Council's operate and there is a consultation online. The Clerk explained that while ever she is Clerk and RFO to the Parish Council she will guide and advise it to conduct business lawfully and in accordance with proper practices.