



Minutes of the Heckington Parish Council Finance Committee meeting held on Thursday 9 March 2026 at 7.30pm in the Parish Council Chambers, St Andrews Street, Heckington

1. Chair's Welcome (FC/066)

The Chair, Councillor Davison (hereafter referred to as the Chair) welcomed Councillors and one member of the public to the meeting.

2. Public Forum (FC/067)

There was one parishioner present. He asked whether the Parish Council had thought of reporting the previous Chair and Vice Chair to the Police Authority for their actions which in his opinion amounted to misconduct whilst in public office. The Chair said that the Parish Council has referred the matter for investigation but will not be making any comments on the matter. The member of the public said that this isn't a satisfactory answer to which the Chair replied, '-that is the only one you are going to get'.

3. Councillors present (FC/068)

Councillor Davison, Chair of the Finance Committee
Councillor Cocks
Councillor Malone
Councillor Spencer

4. Apologies (FC/069)

Councillor Wright submitted her apologies. The reason for her absence was noted and accepted.

5. To receive any reports of member's interest, pecuniary or otherwise in relation to the agenda and any dispensations in accordance with the Localism Act 2011 (FC/070)

None.

6. Approval of Minutes (FC/071)

Councillor Spencer proposed that the Clerk's notes of the Finance Committee meeting on Thursday 30 October 2025 are a true and accurate record of that meeting. The proposal was seconded by Councillor Cocks and the motion was passed by resolution of the Committee. Councillor Garlick abstained from the vote as he was not present at that meeting.

7. Finance (FC/072)

a) Pavilion Budget Head, 2026/27

The Chair asked for this to be added to the agenda. He explained that his understanding of the Pavilion budget head for 2026/27 is that it is to be used as a last resort. Councillor Spencer went on to say that his understanding is that it will be used to pay the legal fees arising as a result of the lease negotiations, any required works at the Pavilion before the CIO takes over and potentially a no interest loan to the CIO to be repaid. Councillors discussed the matter at length and there was general consensus that this was the right approach.

b) Year end process and AGAR

The Clerk explained that after 31 March 2026 she will complete the year end process and AGAR document which will be followed by Internal Audit. The Parish Council will review the AGAR and sign it off at the Annual Parish Council meeting in May which will be followed by the Public Rights period. The Clerk went on to say that due to the Parish Council's expenditure exceeding £200k, the accounts must follow the income and expenditure accounting method (as opposed to receipts and payments).

c) AGAR Assertions

Members reviewed the AGAR assertions using the Practitioner's Guide 2025 to explore potential responses to each assertion in detail.

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| <p>1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.</p> <ul style="list-style-type: none"> • Was the budget prepared in a timely manner before setting the precept and before the start of the new financial year? • Has the budget been periodically reviewed and has any corrective action been taken? • Have you appointed a RFO per Section 151 of the Local Government Act 1972? • Are there effective procedures in place to ensure that financial transactions are recorded promptly and accurately (cashbook)? • Are the accounting records maintained throughout the year with supporting documentation (Regulation 4 of the Accounts and Audit Regulations 2025) i.e. bank statements and invoices. • Are bank reconciliations prepared and reviewed by Councillors periodically and at year end? • Are there arrangements in place to ensure that year end accounts are prepared in a timely manner per statutory obligations and proper practices. • Does the Parish Council have a general reserves policy? |
| <p>2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.</p> <ul style="list-style-type: none"> • Are Standing Orders and Financial Regulations (are the financial controls embedded in Standing Orders and Financial Regulations, Section 150(5) of the Local Government Act 1972) in place? • Are there arrangements in place for the safeguarding of public money (policies and procedures and arrangements including dual authorisation)? • Does the Parish Council regularly review the effectiveness of arrangements to protect money? • Has the Parish Council reviewed the setting up or any changes to bank accounts (including a review of bank mandates)? • Are there controls in place in relation to debit/credit cards? • Does the Parish Council have a risk assessment/risk register? • Has the RFO received adequate training? • Are there robust payroll arrangements in place? • Are there any loans and long-term liabilities? • Is the VAT 126 completed and submitted in a timely manner? • Is there an up to date asset register for fixed assets? • Are the internal controls effective per Regulation 6 of the Accounts and Audit Regulation 2015? |
| <p>3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have significant financial effect on the ability of the authority to conduct its business or manage its finances.</p> <ul style="list-style-type: none"> • Has the Parish Council acted within its powers, within laws, regulations and proper practices? • Are there procedures in place to ensure compliance with statutory regulations and proper practices? |
| <p>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.</p> <ul style="list-style-type: none"> • Did the authority provide for the exercise of public rights as set out in Section 26 and 27 of the Local Audit and Accountability Act 2014 & Part 5 of the Accounts and Audit Regulations 2015. • Has the External Auditor's Review along with any relevant accompanying information been published, including on the website per Regulation 16 of the Accounts and Audit Regulations 2015. |
| <p>5. We carried out an assessment of the risk facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.</p> <ul style="list-style-type: none"> • Has the Parish Council identified, assessed and recorded risks associated with actions and decisions it has taken throughout the financial year including reputational consequences? |

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| <ul style="list-style-type: none"> • Are appropriate measures in place to mitigate and manage risk including insurance cover? |
| 6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems. |
| <ul style="list-style-type: none"> • Has the Parish Council appointed an independent and competent person to undertake the internal audit and facilitated the process? <i>Family members or close associates are not considered to be independent.</i> • Has the Parish Council published the Internal Auditors report? |
| 7. We took appropriate action on all matters raised in reports from internal and external audit. |
| <ul style="list-style-type: none"> • Has the Parish council considered the matters raised in reports from internal and external audit and taken corrective action as appropriate? |
| 8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during of after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements. |
| <ul style="list-style-type: none"> • Has the authority considered if any events that occurred during the financial year have consequences or potential consequences on the authority's finances? |
| 9. The Council is the sole managing trustee and has discharged its accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit. |
| <ul style="list-style-type: none"> • Sole Managing Trustees – Not applicable. |
| 10. Digital and data compliance |
| <ul style="list-style-type: none"> • Email management (authority owned domain). • Website compliance including a review of the accessibility statement per the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies Accessibility Regulation 2018, Freedom of Information Act 2000 and the Transparency Code for Smaller Authorities. • Compliance with GDPR 2016 and the DPA 2018 (training). • Has an IT Policy been adopted? |

Councillor Spencer proposed that the Finance Committee make the recommendation to the Parish Council to respond yes to each assertion with qualification as required regarding dual authorisation. The proposal was seconded by Councillor Malone and the motion was passed unanimously by resolution of the Committee.

Action: Clerk to circulate these minutes to the Parish Council for review ahead of the May meeting with a view to evaluating the recommendation made by the Finance Committee.

d) Finance Policy Review

- Expenses Councillors
- Expenses Staff
- Financial Reserves Policy
- Financial Regulations
- Grant Awarding Policy
- Risk Register
- Investment Strategy
- Terms of Reference

Councillor Garlick proposed that the Terms of Reference are amended; to remove 'the financial aspects of HR' from Section 5 Purpose as this falls within the remit of the Staffing Committee. The proposal was seconded the Councillor Spencer and the motion was passed unanimously by resolution of the Committee.

The Chair proposed that the Finance Committee make a recommendation to the Parish Council at the May Annual Parish Council meeting to re-adopt the above listed policies The proposal was seconded by Councillor Spencer and the motion was passed unanimously by resolution of the Committee.

e) A review of the action plan arising from the intermediate audit (November 2025)

The Clerk reported on the following:

- The safeguarding Policy is outstanding but the Clerk has identified an online safeguarding training course with Worknest and has a template safeguarding policy.
- Routine asset inspections are outstanding but are expected to commence next week.
- The burial records are being digitised by Ancestry and the Clerk is creating an up to date digital plan of the burial ground.
- An invoice numbering system is in progress.
- Land owned by the Parish Council is published on the Parish Council website but this needs to be verified for accuracy.

f) Chambers

i) Fire Warden Training for Library Volunteers

Members reviewed the benefits of providing training for the volunteers. Arion have quoted £75.00 per person for in person training, per person. The Clerk is exploring an online option with Worknest. The library liaison, Judith Hibbert has confirmed that there is no funding available for this type of training.

Members discussed whether there should be CO2 provision in the library. The Clerk said she had received an email from Arion explaining why there is no CO2 provision in the library.

The Clerk reminded members that when the hubs were set up, each was allocated capital funding of £15k; there is £11,884.28 remaining. The Chair reminded the meeting that there had been a conversation about using this to improve accessibility.

The Chair asked whether a fire suppression system could be installed when the new fire alarm system is installed.

Action: Clerk to circulate correspondence from Arion to the Committee. Clerk to add to the agenda for the March Parish Council meeting. Clerk to make enquiries with Arion about the installation of a fire suppression system.

ii) Chambers accessibility report

Item to be deferred to the next meeting of the Finance Committee. The report has been circulated to members of the Committee today.

iii) Evac Chair Provision for the Parish Council Chambers

A quote has been received for an evacuation chair at a cost of £2,913.60 including training and annual maintenance. **The Chair proposed as an alternative, the purchase of an evaculider at a cost of up to a maximum of £350.00. This is cheaper and does not require a trained person to be in attendance to operate it. The proposal was seconded by Councillor Spencer and the motion was passed unanimously by resolution of the Committee.**

Action: Clerk to sell on the EvacChair obtaining the best price possible.

8. Date and time of the next meeting (FC/073)

Thursday 11 June at 7.30pm (subject to change).

9. Questions from the public (FC/074)

The member of the public repeated comments made in the earlier public forum. Members clarified the position of the Parish Council.

The Chair closed the meeting at 8.35pm.