



Garstang Town Council

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Garstang Scout and Guide

Headquarters

Kepple Lane

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Finance & Governance Committee Meeting, 8th October 2025 Agenda

FAO Finance and Amenities Committee

You are summoned to attend the meeting of the Finance & Governance Committee to consider the items detailed on the attached agenda.

The meeting will be held at Garstang library,
Windsor Road, Garstang, PR3 1EX
on Wednesday, 8 October 2025 at 7.00pm.

Members of the public and press are invited to attend the meeting

Please contact the Clerk by 13.00, Wednesday, 8 October 2025, to express your interest in attending the meeting.

Recording of Public Council Meetings

Please be aware that the public meeting may be recorded for the accuracy of the minutes.

As per standing orders 12g; for any meeting that has been recorded the recording will be kept for a period of 6 months after the minutes have been approved as accurate before the recording is deleted.

E Parry

Town Clerk

25th September 2025

Agenda

1) **Appointment of Chair – for decision**

As this is a first meeting of the new Committee, the Clerk advises that the first order of business is to elect a Chair, who will serve until the next Annual Meeting of the Council.

2) **Appointment of Deputy Chair – for decision**

Similarly, the Clerk advises that a Deputy Chair be elected, to serve until the next Annual Meeting of the Council.

3) **Apologies for Absence**

4) **Declaration of Interests and Dispensations**

5) **Public Participation**

The Chairman will ask Councillors to agree to adjourn the meeting to allow non-Councillors to speak and will ask Councillors to agree to reconvene the meeting on the conclusion of the public participation.

6) **Minutes of Finance & Amenities Committee meeting, 8 July 2025 – for decision**

Councillors are asked to approve, as a correct record, the minutes of the Finance & Amenities Committee meeting held on 24/07/2024 (circulated on Teams).

7) **Receipts and payments account year end 2025/26 (Q2) and Asset register – for information**

Due to the timing of the publication of the agenda, approval of Receipts and payments account year end 2025/26 (Q2) and the Asset register will be considered at the next Committee meeting on 28/10/2025.

8) **Review of income streams as per financial regs, RFO – for decision**

The Town Council's financial regulations state:

13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually by the Finance Committee at October's meeting as part of the budget-setting process, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the council.

Councillors to review the fees listed below and recommend any proposals to Full Council.

a) Allotments rent

The RFO is advising that new rents have been set which will take effect from 1 October 2025.

i) ½ Plot (approximately 15m x 6m) – 4 number at £40 per annum -

ii) ¼ Plot (approximately 7m x 3m) – 4 number at £20 per annum

Total £240

b) Scout Hut rent

Currently the rent is £60 (approved Full Council 106 (2019-20)). The tenancy agreement states that the rent is to be reviewed every 5-year period. Next review May 2025.

- 9) **Appointment of Internal auditor for year end 2026, RFO – for information**
The RFO has received been notified, whilst seeking a quotation from Accountant (Yorkshire) Limited, that the company is no longer carrying out IA's.

The Clerk is utilising the [Internal Audit Forum](#) and seeking alternative quotations. Approval will be sought from Full Council on 20/10/2025 to appoint an Internal auditor.

- 10) **Completion of the limited assurance review for the year ended 31 March 2025, RFO – for decision**

PKF Littlejohn LLP has completed their review of the Annual Governance & Accountability Return (AGAR) for the year ended 31 March 2025.

The External auditor's limited [assurance opinion 2024/25, details](#):

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority: None

Recommendation to Full Council

Committee Terms of Reference and Scheme of Delegation details
Finance and Governance Committee

ix) To consider any recommendations identified by the Council's internal and/or external auditor;

To report to Full Council on 20/10/2025, that the Completion of the limited assurance review for the year ended 31 March 2025 has been received with no further action required.

- 11) **Review of Reserves policy, RFO – for decision**

As part of the budget review and good practice, the Committee are asked to review the [Council's Reserve policy](#).

There are no changes in points 5.31 to 5.39 in the 2025 Smaller Authorities' Proper Practices Panel (SAPPP, formerly JPAG) guidance compared with the 2024 practitioners' guide.

Recommendation to the Committee:

That the Committee recommends to Full Council that the Reserves policy be approved unamended from last year.

- 12) **Full Council Risk register, Clerk – for decision**

The Committee is asked to review the Council approved the [risk register](#) and identify any issues for consideration.

13) **Budget 2026/27, RFO and Councillor Atkinson – for decision**
(All supporting papers can be accessed via Scribe and Teams).

Background Information

Reference The [Smaller Authorities' Proper Practices Panel \(SAPPP formerly JPAG\) Guide March 2025 section 5.25 – 5.28](#)

The Town Council's budget is comprised of its anticipated revenue expenditure for the year, based on the annual running costs and what information the RFO has received from Councillors about any new projects which need to be included. This sits alongside decisions by the Council on reserve levels.

The Town Council's principal income is derived from its precept. The precept is calculated as follows:

- The Tax base is calculated each year after receipt from the Valuation Office of the latest Valuation list.
- A "tax base" is the number of Band D equivalent dwellings in a local authority area. To calculate the tax base for an area, the number of dwellings in each council tax band is adjusted to take account of any discounts, premiums or exemptions.
- The Tax base figure will be sent out to Parish & Town Council's on Friday 5th December 2025. The Town Council will then be able to use this information to calculate the Band D equivalent, by taking the precept requirement divided by the tax base.

In the Appendix, Councillors will find the draft budget timetable.

Members have been circulated a draft budget to consider alongside the current position of the Councils reserves and overall finances. It is a working paper and is expected that the Committee will work through the codes line by line

The precept has been set at zero to highlight the shortfall.

In terms of Band D equivalent this would need to be determined following receipt of the Tax Base from Wyre Council. The historical precept figures are detailed below.

	2024/25	2024/25
Precept	£139,325	£143,056
Tax base	1,955.04	1,949.65
Band D Equivalent	£71.26	£73.38
Change on Previous Year	£10.63	£2.12
% Change on Previous Year	17.53%	2.97

Committee members have been provided with the following reports:

- i) [Draft budget 2026/27](#) (the potential Lengthsman expansion scheme budgetary figures have not been included). Sought advice from Scribe for inflation figure; used 4.5%

- ii) [Budget notes](#)
- iii) [Current EMR balances](#)

Forecast report 2025/26 will be circulated at the next meeting

Points for consideration are as follows:

- a) It is anticipated that Committee members will go through the draft budget paper line by line to review the budget for each code and agree upon any revisions.

All Councillors should be aware of Financial regulations 6.4

- b) Project Fund Requests and EMRs

15/9/2025 Full Council; 07(2025-26) Precept/Budget 2026/2027, Councillor Atkinson and RFO

Councillor Atkinson reported that the Finance Committee will meet on 8/10/2025 to discuss the budget for 2026/2027. Councillors were asked to provide the RFO with projects and associated finance requirements/budgets (based on estimates obtained), so that they may be included in next year's precept.

Resolved: Councillor Allan put forward a budget request of £1,000 for the North West Stages 2027 - £1,000.

(Financial Regulations 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council or Finance committee).

14)

Outstanding/In Progress Tasks, RFO – for decision

The outstanding list of Finance tasks are detailed in the Appendix.
Points 7 & 8

The Clerk sought advice from SLCC, who in turn sought legal advice.

The lease is within the Landlord and Tenant Act 1954 Part II and as a result will continue beyond 2029 on the same terms unless it is brought to an end by formal notice under the Act. The Tenant is entitled to a new lease on the same terms (but at current market rent) unless the Council can prove one of the statutory grounds for possession.

The Tenant should have registered the lease at the Land Registry, but failure to do so does not render the lease invalid.

Wellers are used to dealing with leases on behalf of local Councils, including those to Scout organisations and we can provide a competitive quote.

Yours sincerely, Roger Taylor, Consultant, Wellers: Solicitors

Proposal, Councillor Atkinson

That the lease is extended for an agreed period of time (no longer than 5 years). This will be amended by side letter, including an update to the boundary and rental value (delegated to the Clerk and Chair of Finance to agree).

- 15) **Date of next meeting**
28 October 2025.

Appendix

Budget 2026/27 Timeline

Town Council notify Wyre Council of precept figure	16 December 2025
Town Council meeting to recommend precept figure & recommend budget	15 December 2025
Tax base figure received from Wyre Council	5 December 2025
Full Council consider recommended 2 nd draft budget figure & precept from Finance & Amenities Committee	17 November 2025
Finance & Amenities Committee meet to consider 2nd draft budget figure & precept	28 October 2025
Full Council consider 1 st draft of budget	20 October 2025
Finance & Amenities Committee meet to consider budget	Wednesday 8 October 2025
Full Council to consider objectives for the year ahead (2026/2027) to enable budget preparations to be made.	15 September 2025

	Task (In Progress and Outstanding)	Reference	Last Committee Action 29/04/2025	Update/Discussion at Committee	Action
3	Financial Regulations 7.5. In the prolonged absence of the Service Administrator an authorised signatory shall set up any payments due before the return of the Service Administrator.	Allows a signatory Councillor to place payments if the Clerk were ill/on long term leave. Enables business continuity.	The Clerk to set up Councillors Atkinson and Pearson with immediate effect.	Clerk/RFO to action	
	Kepple Lane Park				
7	Title deeds do not show up on land registry website		Councillors Keyes and Pearson to assist the Clerk with review of Scout Hut Lease to come into effect May 2025.	Tabled information at Committee 8/10/2025	
8	Tenancy Agreement requires alteration due to incorrect boundary being detailed		Councillors Keyes and Pearson to assist the Clerk.	As above	