



Garstang Town Council

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Garstang Scout and Guide

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Finance and Governance Committee Meeting,

8th October 2025 Minutes

Minutes of the Finance and Governance Committee meeting, held at Garstang library, on Wednesday 8th October 2025, 7.00pm.

Present

Chairman: Councillor Atkinson

Councillors present: Allen, Atkinson, Halford and Pearson

Also present: Town Clerk/RFO Edwina Parry

001(2025-26) Appointment of Chair

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

Resolved: Councillor Atkinson was appointed Chair.

002(2025-26) Appointment of Deputy Chair

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

Resolved: Councillor Pearson was appointed Deputy Chair.

003(2025-26) Apologies for Absence

Councillors Perkins and Webster (ex-officio members).

004(2025-26) Declaration of Interests and Dispensations

008(2025-26), Councillor Halford declared a 'pecuniary interest'. He is a Trustee of 1st Garstang Scouts Executive. He did not take part in the discussion or voting.

All dispensations were in order for those Councillors living in the Township of Garstang for precept discussions and decisions.

005(2025-26) Public Participation

There were no members of the public present at the meeting.

006(2025-26) Minutes of Finance & Amenities Committee meeting, 8 July 2025

A copy of the minutes of the Finance & Amenities Committee meeting held on 08/07/2025 had been circulated.

Resolved: The minutes of the Finance & Amenities Committee meeting held on 08/07/2025 were confirmed and signed as a true record.

007(2025-26) Receipts and payments account year end 2025/26 (Q2) and Asset register

The Committee noted that, 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 would be considered at the next Committee meeting on 28/10/2025.

008(2025-26) Review of income streams as per financial regs, RFO

The Committee noted the Town Council's financial regulations point 13.2.

Resolved: Councillors reviewed the fees and recommended the following proposals to Full Council.

a) Allotments rent

That the new rents for the allotments 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

Making a total receipt of £240.

b) Scout Hut rent

Currently the rent is £60 The tenancy agreement states that the rent is to be reviewed every 5-year period. Next review May 2025. The Committee recommended no changes to the current rent of £60 for 1 year and that the rent be reviewed as part of the lease agreement; minute 014(2025-26).

009(2025-26) Appointment of Internal auditor for year-end 2026, RFO

The Committee noted that the Internal auditor, Account-ant (Yorkshire) Limited, is no longer carrying out IA's. The Clerk has utilised the Internal Audit Forum and is seeking alternative quotations. Approval will be sought from Full Council on 20/10/2025 to appoint an Internal auditor.

010(2025-26) Completion of the limited assurance review for the year ended 31 March 2025, RFO

The Committee noted that 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, detailed:

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

Resolved: 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. Thanks were expressed to the Clerk/RFO for her work on the audit leading to this positive outcome.

011(2025-26) Review of Reserves policy, RFO

The Committee reviewed the Council's Reserves Policy as part of the budget process. It was noted that sections 5.31–5.39 of the 2025 SAPPP (formerly JPAG) guidance are unchanged from 2024.

Resolved: To report to Full Council on 20/10/2025, that the Reserves Policy be approved without amendment.

012(2025-26) Full Council Risk register, Clerk

The Committee was asked to review the Council's risk register and identify any issues for consideration.

Resolved:

- i) Item 13 Routine assessment on trees on all council land to establish necessary works.
Insert 'every 3 years' in between 'land and to'.
- ii) Item 16 Loss of assets
Staff were tasked with investigating options for tagging the Lengthsman's equipment to improve asset tracking.
- iii) Item 6 Financial Banking failure.
It was agreed that, to maintain timely staff payments, Councillor Allan will authorise payments with another authorised Councillor. Authorisations will be communicated to the Clerk. Councillor Pearson to serve as the second alternative contact, if required.

013(2025-26) Budget 2026/27, RFO and Councillor Atkinson

The Committee noted the Smaller Authorities' Proper Practices Panel (SAPPP formerly JPAG) Guide March 2025 section 5.25 – 5.28 and the process of the budget review summarised below.

The Town Council's budget reflects anticipated revenue expenditure, including annual running costs and new projects, alongside decisions on reserve levels. Its principal income comes from the precept, calculated using the annual tax base of Band D equivalent dwellings. The Valuation Office will issue the tax base figure to Parish and Town Councils on 5 December 2025, enabling the Council to calculate the Band D equivalent by dividing the precept requirement by the tax base.

The Committee had been circulated a draft budget to review, taking into account the Council's current reserves and overall financial position. The Committee considered the budget codes line by line. The precept had been shown as zero to highlight the funding shortfall.

The historical precept figures and budget 2026/2027 timeline had been circulated.

Resolved: The Committee recommended the following changes and actions to the tabled budget (V0.1).

- a) Any underspend from costs codes with a linked EMR to be transferred on 31/3/2026.
- b) Staff costs; increase percentage increase from 3% to 3.5%.
- c) Budget code 7, Lengthsman salary; be examined to ensure it reflects a realistic value, after recent salary upgrade.
- d) Budget code 9, NI employers figure; be examined to ensure it reflects a realistic value.
- e) Budget code 12 and 13 to be kept separate and reflect title description.
- f) Budget code 16 Insurance; be examined to ensure it reflects a realistic value, after recent claim made.
- g) Budget code 22 Banking fees; be examined to ensure it reflects a realistic value.
- h) Budget code 38 Tree surveys; Change description to include ' & maintenance ' and increase budget to £1,000.
- i) Budget codes 40 and 42 under IT; check detail on descriptions.
- j) Budget code 48 NW stages rally, underspend for 2025/26 (event not taking place), to be transferred into the EMR Community Engagement.
- k) EMR code 36 Moss Lane playing field, Review the budget figure in light of surface maintenance requirements and the Section 106 contribution from Wyre Council. Staff, with the Chair of Amenities, to obtain a drainage quote and report to the next Committee meeting on 28/10/2025, liaising with the Garstang Sports & Social Club.
- l) EMR code 56 Community engagement, reduce budget figure by £800 – see point j) above.

The Committee **further resolved** that the Clerk/RFO incorporate the above amendments into the updated budget sheet (V0.2) in consultation with the Committee Chair, prior to its presentation to Full Council on 18/10/2025.

014(2025-26) Outstanding/In Progress Tasks, RFO & Councillor Atkinson

Scout hut lease:

- 7 Title deeds do not show up on land registry website
- 8 Tenancy Agreement requires alteration due to incorrect boundary being detailed.

The Clerk informed the Committee that legal advice had been sought:

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.

Resolved: 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).

015(2025-26) Date of next meeting
28 October 2025.

The meeting finished at: 8.13pm

DRAFT