Garstang Town Council

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Finance & Governance Committee Meeting, 28th July 2026 Agenda

FAO Finance & Governance 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 Tuesday, 28 July 2026 at 7.00pm.

If you are unable to attend, please could you submit an apology to the Clerk.

Members of the public and press are invited to attend the meeting
Please contact the Clerk by 13.00, Tuesday, 28 July 2026, 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
22nd July 2026

Agenda

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

Reference: Terms of Reference and Scheme of Delegation. Every committee shall at its first meeting before proceeding to any other business, elect a Chairman and may elect a Deputy-Chairman who shall hold office until the next Annual Meeting of the council.

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

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 Committee meeting, 28 April 2026 – for decision**

Councillors are asked to approve, as a correct record, the minutes of the Finance Committee meeting held on 28/4/2026.

7) **Receipts and payments account year end 2026/27 (Q1) – for decision**

The Committee is asked to approve:

i) Q1 receipts and payment including the comparison against the approved budget; and
ii) approve the bank reconciliations at 30 June 2026 as circulated on Teams. Councillors are advised that the Royal Bank of Scotland account has not yet been fully reconciled due to a pension payment figure that requires further review. An update on staff salary and pension-related figures, as provided by Morecambe Town Council, will be reported by the Clerk.

Please note the circulated copies contain confidential staff salary information and are therefore not for publication.

8) **Reserves – for information and decision**

The RFO has circulated:

i) Reserve balance at 30 June 2026,
ii) Reserve Notes Report and
iii) Transfers to and from - All Reserves at 30 June 2026.
iv) Following receipt of the Section 106 monies for the provision of off-site green infrastructure in Garstang at:
   a) Moss Lane Playing Field.
   b) Moss Lane Football Pitch.
   c) Provision of allotments at Hereford Avenue Community Orchard.
   d) Green Link corridor along the side of High Street Car Park.

The RFO advises that a new EMR cost code has been created for the monies. The Committee is asked to approve the EMR additions/withdrawal as detailed in the Appendix, in accordance with Financial Regulations 4.11: *Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council or Finance committee*.

v) Staff will be reviewing the Reserves in light of expenditure on equipment for the Parish Maintenance Support scheme and consider the financial implications for 2027–28.

9) Report from Internal Auditor – for decision

As part of the AGAR external audit checklist the Town Council needs to have taken ‘appropriate action on all matters raised in reports from internal and external audit.’ To warrant a positive response to this assertion, the authority needs to have considered all matters brought to its attention by its external auditor and internal audit and taken corrective action as appropriate.

The recommendations are outlined in the Appendix.

Note from the IA: Although the Council fall outside the transparency code for smaller authorities and the local governance requirement for larger authorities, it is considered best practice to publish information that meets the transparency code for smaller authorities.

For decision: The Committee is asked to consider the Internal Audit report, circulated on Teams and summarised in the Appendix, and recommend any action to be taken.

10) Full Council Risk register, quarterly review – for decision

The Committee is asked to review the Council approved risk register and identify any issues for consideration.

11) Asset Register – for information

At the time of printing the agenda, the Asset Register had not yet been updated to 30 June 2026. New assets purchased in Quarter 1 with a value over £250 are still being added. The RFO has circulated a draft list of assets, which has yet to be updated in Scribe.

12) Outstanding tasks of Finance & Governance Committee, RFO – for information

Detailed in the Appendix.

13) Date of next meeting

23 September 2026.

Appendix

1) Item 8 iv): Reserves

From	To	Amount	Construction, improvement or enhancement works
EMR Section 106 monies	EMR allotments	£5,000	Paving
EMR Section 106 monies	EMR Moss Lane playing field	£9,935.51	Wet pour surfacing & fencing

2) Item 9): Internal Audit 2025/26 – Action Points Requiring Attention

Ref	Area	Current Position	Recommended Action
15.2	Members' Allowances and Tax Liability	Mayor receives an allowance. Discussion held regarding whether the allowance is subject to Income Tax and National Insurance. Clerk is discussing this with the Mayor and Morecambe Town Council.	Obtain confirmation of the tax and NI treatment of the Mayor's allowance and ensure any required payroll deductions and reporting arrangements are in place.
16.4	Asset Register – Replacement Costs / Insurance Values	Some assets include replacement costs or insurance values, but not all.	Review the asset register and obtain current replacement costs/insurance values for all relevant assets to ensure insurance cover remains adequate.
20.2	Publication of Expenditure Above £100	Not currently published.	Although not mandatory, publish expenditure over £100 on the website as a matter of transparency and good practice.

Ref	Area	Current Position	Recommended Action
20.4	Publication of End-of-Year Accounts	Not currently published.	Publish year-end accounts on the website as a matter of transparency and good practice.
20.5	Publication of Year-End Bank Reconciliation	Not currently published.	Publish the year-end bank reconciliation on the website as a matter of transparency and good practice.
20.6	Publication of Significant Variances	Not currently published.	Publish explanations of significant year-on-year variances as a matter of transparency and good practice.
20.14	Publication of Public Land and Building Assets	Not currently published.	Consider publishing details of the Council's public land and building assets as a matter of transparency and good practice.
26.10	Data Protection Training	No evidence of regular training for members and staff.	Ensure councillors and staff receive periodic data protection awareness training. Consider use of ICO online training resources and maintain training records.
27.13	Safeguarding Policy	Policy lapsed following the disbanding of the Youth Council.	Reinstate and adopt a Safeguarding Policy. While not mandatory, it is considered best practice and may be required by some grant funders.
28.1	Biodiversity Policy	Policy remains work in progress.	Complete and formally adopt the Biodiversity Policy.
28.1	Cloud Storage Backup Arrangements	Alternative cloud storage provider in use. Auditor noted that deleted files cannot be recovered after 90 days.	Consider implementing an independent backup solution from a reputable provider to enable recovery of files and emails in the event of accidental deletion or data loss.

	Task (In Progress and Outstanding)	Reference	Last Committee Action	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.	29/04/2025 The Clerk to set up Councillors Atkinson and Pearson with immediate effect.	Clerk/RFO sought advice Tuesday 20/01/2026, awaiting response. Paperwork to be signed at Committee meeting 28/4/2026.	Clerk
	Kepple Lane Park				
7	Title deeds do not show up on land registry website	8/10/2026Finance Committee 014(2025-26)	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).		Clerk & Chair