



Garstang Town Council

Town Clerk: Mrs E Parry
Tel: 07592 792 801
Email: clerk@garstangtowncouncil.gov.uk
Web: www.garstangtowncouncil.gov.uk

Garstang Scout and Guide
Headquarters
Kepple Lane
Garstang
PR3 1PB

Finance & Governance Committee Meeting, 28th July 2026 Minutes

Minutes of the Finance and Governance Committee meeting, held at Garstang library, on Tuesday 28th July 2026, 7.00pm.

Present

Chairman: Councillor Pearson
Councillors present: Allan, Kelly and Pearson

Also present: Town Clerk/RFO Edwina Parry

001(2026-27) Appointment of Chair

The Committee noted that Councillor Atkinson did not wish to put himself as Chairman.

Resolved: That the Committee appoint a Chairman at September's meeting.

002(2026-27) Appointment of Deputy Chair

Councillor Pearson was appointed Deputy Chairman.

003(2026-27) Apologies for Absence

Councillors Atkinson and Halford

Councillor Perkins (ex-officio member).

004(2026-27) Declaration of Interests and Dispensations

No declarations of interest or dispensations were received.

005(2026-27) Public Participation

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

006(2026-27) Minutes of Finance Committee meeting, 28 April 2026

A copy of the minutes of the Finance & Governance Committee meeting held on 28 April 2026 had been circulated.

Resolved: The minutes of the Finance Committee meeting held on 28 April 2026 were confirmed and signed as a true record.

007(2026-27) Receipts and payments account year end 2026/27 (Q1)

Resolved: The Committee approved:

- i) Q1 receipts and payment that included a comparison with budget

- ii) the bank reconciliations at 30 June 2026 for Unity Trust bank, Nationwide, Hinckley & Rugby Building Society and Lloyds Bank (payment card). The RFO advised that the Royal Bank of Scotland account had not yet been fully reconciled due to a pension payment figure that required further review by Morecambe Town Council. The Committee understood and had no concerns.

008(2026-27) Reserves

The RFO had circulated the following 3 reports:

- 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 advised that a new EMR cost code has been created for the monies. The Committee is asked to approve the EMR additions/withdrawal 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.

Resolved: The Committee noted the 3 circulated reports Reserve balance at 30 June 2026, Reserve Notes Report and Transfers to and from - All Reserves at 30 June 2026. The RFO was asked to check and review the status on EMR's for example the Queen's Platinum Jubilee denotes Status 'Open'. This EMR has zero reserves and the project has been completed.

The Committee **further resolved** to approve the transfers detailed below:

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

The Committee noted that 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.

009(2026-27) Report from Internal Auditor

The Committee noted that 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.

Resolved: The Committee reviewed and responded to the points raised as detailed in the Appendix. In summary the Committee approved to follow the transparency code for smaller authorities that came into effect on 1 April 2015, whereby:

'This code mandates that smaller councils with an annual turnover not exceeding £25,000 must publish specific financial and administrative information online, making it accessible to the public. The goal is to provide taxpayers with a clear understanding of the authority's activities, spending, and governance, thereby enhancing the community's ability to hold local public bodies accountable. Compliance is required for all parish and town councils with a turnover not exceeding £25,000'.

010(2026-27) Full Council Risk register, quarterly review

The Committee reviewed the Council approved risk register. No issues were identified.

011(2026-27) Asset Register

The Committee noted that, when the agenda was printed, the Asset Register had not yet been updated to 30 June 2026, as Quarter 1 assets valued over £250 were still being added. The Committee was assured that the assets included in the circulated draft list would be updated in Scribe.

Resolved: The RFO was encouraged to request a simplified asset list from suppliers. The Committee accepted the explanation and agreed that a full review would be undertaken at the next meeting on 23 September 2026.

012(2026-27) Outstanding tasks of Finance & Governance Committee, RFO

The Committee noted the outstanding tasks detailed in the Appendix.

The Committee noted that a proposal to address point 3 would be raised at Full Council on 17/8/2026. Councillor Allan to replace Councillor Atkinson.

013(2026-27) Date of next meeting

23 September 2026.

The Meeting Finished at: 8.02pm

Appendix

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

Ref	Area	Current Position	Recommended Action	Committee approved actions
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.	Addressed - record of payments being kept by Mayor – no requirement for payroll
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.	In progress see minutes
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.	No action required
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.	Agreed to publish cost centre summary Receipts and Payments
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.	Approved
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.	Approved
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.	Detailed in asset register on website.

Ref	Area	Current Position	Recommended Action	Committee approved actions
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.	Accept and action recommendation.
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.	In Progress, policy to be tabled at Full Council 17/8/2026.
28.1	Biodiversity Policy	Policy remains work in progress.	Complete and formally adopt the Biodiversity Policy.	In progress - Staff to action Q3
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.	In progress minute 16/2/26, 201(2025-26)

2) **Item 12): Outstanding tasks of Finance & Governance Committee**

	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	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

	Task (In Progress and Outstanding)	Reference	Last Committee Action	Update/Discussion at Committee	Action
	the Service Administrator.				
	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