Garstang Town Council

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Finance & Governance Committee Meeting, 23rd September 2026 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, 23 September 2026 at 7.00pm.

Members of the public and press are invited to attend the meeting
Please contact the Clerk by 13.00, Wednesday, 23 September 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
17th September 2026

Agenda

1) **<u>Appointment of Chair – for decision</u>**
Councillor Pearson is willing to be nominated as Chairman. If appointed, arrangements will be made to appoint a new Chairman of the Amenities & Public Realm Committee.

Reference: Finance & Governance Committee, 28/7/2026.
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.

2) **<u>Appointment of Deputy Chair – for decision</u>**
Similarly, the Clerk advises that a Deputy Chair be elected, to serve until the next Annual Meeting of the Council. Councillor Halford is willing to be nominated.

3) **<u>Apologies for Absence</u>**

4) **<u>Declaration of Interests and Dispensations</u>**

5) **<u>Public Participation</u>**
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) **<u>Minutes of Finance & Amenities Committee meeting, 28 July 2026– for decision</u>**
Councillors are asked to approve, as a correct record, the minutes of the Finance & Governance Committee meeting held on 28/07/2026.

7) **<u>Receipts and payments account year end 2025/26 (Q2) and Asset register – for information</u>**
Due to the timing of the publication of the agenda, approval of Receipts and payments account year end 2026/27 (Q2) and the Asset register will be considered at the next Committee meeting on 27/10/2026.
The bank reconciliation to 31/08/2026 has been circulated.

8) **<u>Review of income streams as per financial regs, RFO – for decision</u>**
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 the allotment agreements to tenants detail that '*The rent will increase by £1.00 each calendar year*' annual rents are

requested each year on 1st October. Proposed rates taking effect from 1 October 2026.

i) ½ Plot (approximately 15m x 6m) – 4 number at £41 per annum -
ii) ¼ Plot (approximately 7m x 3m) – 4 number at £21 per annum

Total £248

b) Scout Hut rent

Minute 008(2025-26), 8/10/2025 details: 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).

9) **Appointment of Internal auditor for year end 2027, RFO – for decision**

Minute 107(2025-26), Full Council, 20/10/2026 details: That the Council reviewed the quotations received and agreed to appoint Atteco as the Council's Internal Auditor. Year end 2026 was the first audit undertaken by Atteco.

The Committee is requested to consider whether to reappoint Atteco as Internal Auditor for the 2026/27 financial year or seek alternative quotations.

In light of questions raised by the external auditor, PKF Littlejohn, year-end 2026, the RFO is stating that the internal auditor's completion letter for the 2025/26 audit includes a statement confirming that the internal auditor, Andrew Tristram, is independent of the Council.

10) **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 2026 Smaller Authorities' Proper Practices Panel (SAPPP) guidance compared with the 2025 practitioners' guide.

Recommendation to the Committee:

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

11) **Budget 2027/2028, RFO – 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 2026 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 in December. 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.

- **Wyre Council Guidance for Setting the 2027/28 Precept, dated 23/03/2026**. The tax base is calculated each year following receipt of the latest valuation list from the Valuation Office, which is normally received by Wyre Council in November.

- You will be notified of the 2027/28 tax base for your council area as soon as it has been agreed, which is expected to be in early December 2026. You may use this figure, or the comparable 2026/27 information if your meeting is held earlier, to calculate the Band D equivalent council tax charge for your council based on your 2027/28 budget requirement. At the same time as issuing the tax base information, Wyre Council will also advise you of any poll expenses incurred on your behalf and due for payment.

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.

Receipts	£14,343.00
Payments	£176,612.03
Precept Value 2026-27	£162,269.03
Tax Base (2026/27)	1979.35
Band D Equivalent	£81.98
Last Years Precept (2025/26)	£143,055.60
Last Years Band D	£73.38
Change in Precept	£19,213.43
Change in Band D	£8.60

Committee members have been provided with the following reports to review:

i) Draft budget 2027/28
ii) Budget notes
iii) Current EMR balances

Forecast report 2027/28 will be circulated at the next meeting

All Councillors should be aware of Financial regulations 6.4

Project Fund Requests and EMRs
21/9/2026 Full Council; Precept/Budget 2027/2028, RFO
Projects and associated finance requirements will be reported verbally to the meeting.

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

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) **Date of next meeting**
Tuesday 7.00pm, 27 October 2026