



Garstang Town Council

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Garstang Scout and Guide

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Finance & Governance Committee Meeting, 23rd September 2026 Minutes

Minutes of the Finance and Governance Committee meeting, held at Garstang library, on Tuesday 23rd September 2026, 7.00pm.

Present

Chairman: Councillor Pearson

Councillors present: Allan, Halford, Kelly and Pearson

Also present: Town Clerk/RFO Edwina Parry

014(2026-27) Appointment of Chair

Reference minute 001(2026-27); Finance and Governance Committee minutes. Councillor Pearson was appointed Chairman.

015(2026-27) Appointment of Deputy Chair

Councillor Halford was appointed Deputy Chairman.

016(2026-27) Apologies for Absence

Councillor Perkins ex officio member

017(2026-27) Declaration of Interests and Dispensations

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

018(2026-27) Public Participation

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

019(2026-27) Minutes of Finance & Governance Committee meeting, 28 July 2026

Councillors were asked to approve, as a correct record, the minutes of the Finance & Governance Committee meeting held on 28/07/2026.

Resolved: Approval of the minutes was deferred until the next meeting because councillors could not access them while the website was unavailable. The Clerk was asked to circulate future minutes separately via SharePoint to prevent this issue.

020(2026-27) 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 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 had been circulated.

Resolved: The Committee approved the bank reconciliation to 31/08/2026, which the Chairman signed.

021(2026-27) Review of income streams as per financial regulations, RFO

Adhering to the Town Council's financial regulations 13.2. Councillors were asked 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

Resolved: The Committee approved the £1.00 annual increase making a total of £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).

The Committee also noted the extract detailed below of legal advice sought by the Clerk.

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.

Resolved: The Committee recommended that the rent remains at £60 and that the next review of the lease takes place in May 2029.

022(2026-27) Appointment of Internal auditor for year-end 2027, RFO

Background Minute 107(2025-26), Full Council, 20/10/2026.

The Committee was asked 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.

Resolved: The Committee reappointed Atteco as Internal Auditor for 2026/27 and agreed to inform PKF Littlejohn that, due to its queries about the internal auditor's independence and the Clerk's availability, publication of the AGAR may be delayed beyond 30/09/2026, with any resulting external audit consequences resting with PKF Littlejohn.

023(2026-27) Review of Reserves policy, RFO

As part of the budget review and good practice, the Committee are asked to review the Council's Reserve policy. The Committee noted that 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. The RFO recommended that the Reserves policy be approved unamended from last year.

Resolved: Approval of the Reserves policy was deferred until the next meeting because councillors could not access them while the website was unavailable. The Clerk was asked to circulate future policies separately via SharePoint to prevent this issue.

024(2026-27) Budget 2027/2028, RFO

Background Information:

The Town Council's annual budget reflects its expected revenue expenditure, based on routine running costs and any new projects notified to the RFO. Budget setting also takes account of the Council's decisions on appropriate reserve levels.

The Council's main source of income is its precept, which is calculated using the tax base—the number of Band D equivalent dwellings in the parish, adjusted for discounts, premiums and exemptions. The tax base is issued each year after the Valuation Office provides the updated valuation list.

For 2027/28, Wyre Council advises that the updated tax base is normally received in November and will be confirmed to Town and Parish Councils in early December 2026. Councils may use either the new figure or the comparable 2026/27 tax base if their budget meeting is held earlier. The Band D equivalent charge is calculated by dividing the Council's precept requirement by the tax base. 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 had 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

The Committee noted the minute:

Full Council, 21/09/2026 089(2026-27)Precept/Budget 2027/2028, RFO

Resolved: No further projects were proposed for inclusion in the budget beyond those already included.

The RFO advised that an inflation figure of 3.5% had been applied, reflecting recent staff pay awards of 3.2% (2025/26) and 3.3% (2026/27), and current Bank of England CPI rates of 3.3% (August 2026) and 3.5% (September 2026). The RFO also confirmed that SALC had audited and corrected the payroll data previously supplied by Morecambe Town Council, and that the payroll figures as at 22/09/2026 were now accurate. The Committee noted that the RFO would therefore be able to review the staff cost centre in full.

Resolved:

The Committee asked that the inflation rate be increased from 3.5% to 4% for all costs including staff costs, based on CPI information and historical staff pay awards.

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

- a) Virement 0.95 from code 13 to code12
- b) Code 16 —Insurance increase budget (to reflect actual figures)
- c) Code 18 — Change name to Annual membership
- d) Code 22 — Banking fees increase budget (to reflect actual figures)
- e) Code 28 – The Committee approved the RFO's recommendation that EMR 53 Civic Mayor boards is changed to Civic and that the underspends from cost centre Mayoralty are transferred at year end to build up the reserve.
- f) Code 37 — Change name to Playing field inspections.
- g) Cost centre Amenities be amended to include only codes 37 and 38.
- h) Codes 30, 31, 32 and 75 to be detailed under a new cost centre heading of Parish Maintenance scheme.
- i) Increase the budget receipt of code 75 (RFO reported this would be automated under forecasting) - give an extra £12,000 receipt
- j) Create a new EMR for Christmas lights of £3,000, recognising that the Council is in year 4 of a 5-year contract.
- k) Code 25 — Remove Meeting and replace with award.

Summary of budget to date .

	23/09/2026
Receipts	£ 38,464.55
Payments	£ 208,695.35
Precept Value	£ 170,230.80

The Committee **further resolved** that the Clerk/RFO incorporate the above amendments into the updated budget sheet (V0.2) to Full Council on 19/10/2026.

025(2026-27) Full Council Risk register, Clerk

Review of the Full Council Risk register policy was deferred until the next meeting because councillors could not access them while the website was unavailable. The Clerk was asked to circulate future policies separately via SharePoint to prevent this issue.

026(2026-27) Date of next meeting

Tuesday 7.00pm, 27 October 2026

The meeting finished at: 8.50pm