



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 Committee Meeting, 8th October 2024 Minutes

Minutes of the Finance & Amenities Committee meeting, held at Garstang library, on Tuesday 8th October 2024, 7.00pm.

Present

Chairman: Councillor Atkinson
Councillors present: Allan, Atkinson, Keyes and Pearson
Councillor Halford (ex-officio member)

Also present: Town Clerk/RFO Edwina Parry.

Councillor Brooks was not present

015(2024-25) Apologies for Absence

Councillor Atkinson reported Councillor Webster's (ex-officio member) apologies.

016(2024-25) Declaration of Interests and Dispensations

025(2024-25), Councillor Halford declared an 'other interest'. As he is a member of the Scout Association.

017(2024-25) Public Participation

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

018(2024-25) Minutes of Finance Committee meeting, 9 July 2024

A copy of the minutes of the Finance Committee meeting held on 9 July 2024 had been circulated.

Resolved: The minutes of the Finance Committee meeting held on 9 July 2024 were confirmed and signed as a true record.

019(2024-25) Receipts and payments account year end 2024/25 (Q2)

Councillor Pearson arrived at the beginning of this item.
The Committee was asked to approve:

- i) Q2 receipts and payments that includes a comparison with budget and
- ii) approve the bank reconciliation at 30 September 2024.

Resolved: The Committee approved year end Q2 receipts and payments and the Chair signed a copy of the approved bank reconciliation at 30 September 2024.

020(2024-25) Review of income streams as per financial regs, RFO

The Committee noted the Town Council's financial regulations point 13.2. The allotment and scout hut rent was discussed.

a) Allotments rent

Resolved: Setting of the rent for the allotments (after the plot has been cleared and the new plots marked out) was delegated to the RFO in consultation with the Chair, Councillor Atkinson and Councillor Pearson, who is the lead Councillor on the allotment project.

b) Scout Hut rent

Councillor Halford asked for clarity on the term 'Scout Hut rent'. The building was not an asset of the Town Council. The RFO said she would check the lease. Footnote to the minutes; the description in the lease is 'plot of land off Kepple Lane, Garstang forming the site of the building used as a Scout & Guide HQ'. The RFO will use this as the reference term going forwards.

Resolved: The Committee recommended no changes to the current rent of £60 and that the rent be reviewed in May 2025, as per the lease agreement.

021(2024-25) Appointment of Internal auditor, RFO

The RFO reported that the Council had received a quotation from Account-ant (Yorkshire) Limited, who carried out the internal audit for year-end 2024.

Resolved: The Committee approved that Account-ant (Yorkshire) Limited carry out the Internal Audit for year end 2025 at a cost of £307.50 (net of VAT) as per quote QU-0237.

022(2024-25) Review of Reserves policy, RFO

As part of the budget review and good practice, the Committee were asked to review the Council's Reserve policy. The RFO brought the Committee's attention to points 5.31 to 5.39 of the JPAG 2024 practitioners' guide and the RFO's advisory note.

Resolved: The Committee recommended that 'the current levels of reserves to be held by the Council be changed from '3 to 5 months' to '3 to 12 months' in line with JPAG guidance. This recommendation would be taken to Full Council for approval on 21/10/2024. The JPAG reference in the policy to be updated by the RFO.

The Committee also resolved to rename the Earmarked reserve on the Scribe accounts titled 'Reserves' to 'General Reserves'.

023(2024-25) Full Council Risk register, Clerk

- i) Point 2 Legal / H&S Failure to comply with requirements for operational legal and safety compliance. Risk Assessments prepared for all assets and professional companies appointed to undertake compliance evaluations where needed.

Resolved: The Committee endorsed the Clerk's advice:

The Clerk to complete the outstanding risk assessments relating to the Lengthsman's position, as a high priority for October, due to imminent starting date of new Lengthsman.

- ii) Points
 - 27 H&S Risks arising from Lone Working
 - 28 H&S Workplace hazards Risk assessments undertaken for all assets and communicated to staff.
 - 29 H&S Inappropriate workplace set up results in injury. Regular assessments of suitability of equipment.

Resolved: The Committee endorsed the Clerk's advice: Action points 27-29 relating to Lengthsman's position. High priority for October, due to imminent starting date of new Lengthsman.

iii) Risk to consider from Chair of Committee, Councillor Atkinson Risk of Christmas lights receipts, from other partnership income streams, not being sufficient to cover annual costs.

Resolved: The Committee agreed to enter a new risk 31.

iv) Councillor Halford raised the risk of a cyber-attack.

Resolved: The Committee agreed to enter a new risk 32.

Risk 31 & 32 detailed in the Appendix.

024(2024-25) Asset Register, RFO

The Clerk reported that no items have been added for Q2.

Resolved Councillors approved the asset register to 30 September 2024.

025(2024-25) Budget 2025/26, RFO and Councillor Atkinson

Members had been circulated a draft budget to consider alongside the current position of the Councils reserves, forecast report and overall finances. The Committee worked through the codes line by line.

The precept has been set at zero to highlight the shortfall.

The main points of discussion related to:

- i) Staff costs – Local Government Pay Claim 2024/25 for employees had not yet being determined; once determined this would be backdated to 1/4/2024. Councillors noted that the forecast report calculated an underspend of circa £15,000; due to the vacant post of Lengthsman for Q1&2.
- ii) General reserves. The RFO advised that the reserves, in the Earmarked reserve at the end of Q2, were 'healthy' in light of review of the Reserves policy earlier that evening. Monthly net revenue expenditure circa 8-10k. Scribe advised a Council with a precept of £150,000 - 6 months might be appropriate. The inclusion of possible by-election costs was currently covered in the reserves.

Resolved: The Committee recommended the following changes to the tabled budget (V0.1). Full Council would be asked to review the tabled budget (V0.2) on 21 October 2024.

- a) Any underspend from staff salaries for 2024/25 to be transferred and split between; EMR Kepple Lane Park (70%) and EMR Moss Lane Park 30%.
- b) Any underspend line 48 NW stages rally for 2024/25, to be transferred into the EMR Community Engagement.
- c) Staff costs budget line to be increased by 4% for 2024/25 (RFO to amend Lengthsman figure to 4%).
- d) Line 32 - Lengthsman Assets replacement - Forecast figure to be increased to £1,250 to enable purchase of a new mower.
- e) Line 40 and 42 to be merged.
- f) Line 47 Grants budget figure to be rounded up to £2,600.
- g) Line 52 Reserves – reduce figure from £19,656 to £3,656. £16,000 to be reallocated to EMR New Community Investment which would involve a new code being entered on the budget. An explanation of what projects came under this EMR to be detailed so there is transparency for the residents of the town.
- h) Line 64 Community Hall remove budget figure of £520.04.
- i) Line 67 Drainage Moss Lane playing field reduce from £5,200.04 to £5,000.
- j) Line 56 Community engagement updated to include any VJ Day 80 event.
- k) All budget payment figures for 2025-26, on the budget report, to be rounded up or down to nearest £.

The above recommendations brings the updated precept figure for 2025-26 as detailed in the table below.

Receipts	£	13,939.00
Payments	£	151,090.00
Precept Value 2025-26	£	137,151.00
Tax Base (2024)		1955.04
Band D Equivalent	£	70.15
Last Years Precept	£	139,325.00
Last Years Band D	£	71.26
Change in Precept	-£	2,173.75
Change in Band D	-£	1.11

026(2024-25) Outstanding/In Progress Minutes Log, RFO – for decision

The Clerk had circulated the outstanding/in progress minutes log for Councillors reference. Updates on the Allotments, Scout Hut Lease and priority of actioning tasks was summarised by the Chair and RFO.

027(2024-25) Date of next meeting

29 October 2024.

The meeting finished at: 9.00pm

Appendix

Risk register - new risks to be added

31	Financial	Reduced income associated with Christmas Lights	2	Contact external funders early to confirm contributions	2	4	MED		September	Town Clerk
32	Business	Threat of cyber attack	3	Cyber security package & multi factor authentication	1	3	LOW			Town Clerk

Budget 2025/26 Timeline

Town Council notify Wyre Council of precept figure	17 December 2024
Town Council meeting to recommend precept figure & recommend budget	16 December 2024
Tax base figure received from Wyre Council	6 December 2024
Full Council consider recommended 2 nd draft budget figure & precept from Finance & Amenities Committee	18 November 2024
Finance & Amenities Committee meet to consider budget	29 October 2024
Full Council consider 1 st draft of budget	21 October 2024
Finance & Amenities Committee meet to consider budget	8 October 2024
Full Council to consider objectives for the year ahead (2025/2026) to enable budget preparations to be made.	16 September 2024