

Minutes of the Meeting of Finance and Governance held in Rickards Hall on 17 November 2025 at 7:30 pm

Present: Cllrs. Michael Gemmell Smith, Alan Layland, Michael Stockdale, Angela Read
In attendance: Town Clerk and Deputy Clerk/RFO; no members of the public and no press.
19.30 Meeting Opened.

In view of the Chairman and Vice-Chair absent from the meeting, Cllr Layland proposed Cllr Stockdale to chair the meeting, seconded by Cllr Read. Members unanimously **resolved to appoint Cllr Stockdale to Chair the meeting.**

1 Apologies for absence

Apologies received, noted and accepted from Cllrs Baker, Compton, Jaques, McGregor, Sumner and Todd.

2 Declaration of Interests or Predetermination

Nothing declared. Cllr Stockdale declared a personal interest at item 8.2, as trustee of the Eden Valley Museum.

3 Public Questions and Statement

19:32 *The Chairman closed the meeting.*

No Public present, and no comments from councillors.

19:32 *The Chairman reopened the meeting.*

4 To receive, approve and sign the minutes of the Finance and Governance Meeting held on 14 July 2025 (pages 2023-101/1-3).

Resolved: to adopt the minutes of the Finance and Governance meeting held on the 14 July, and that they be signed by the Chairman as a true and accurate record, 101/1-3.

5 Matters arising from the minutes for reports and not covered elsewhere (for Information Only)

5.1 Waste sewage removal at Blossoms Park

Members noted that the RFO was still awaiting confirmation from Business Stream of the change over, with regards to the waste water.

5.2 Solar Panels

Members noted that the RFO was still awaiting the Royal Mail to confirm the postcode registration for the Pavilion.

5.3 Waste Bin Supplier

Members noted that the new waste bin supplier had begun collections for both general and recycling waste.

5.4 Period end presented to Full Council in October

Members noted the Consolidated Balance Sheet and Income and Expenditure reports for the second quarter to the 30 September 2025, was presented to full Council on 27 October as the Finance Committee meeting on the 20 October was cancelled due to staff sickness. Members noted that Council had no questions, and noted period end balance.

5.5 Scrutiny Working Group

A verbal update was presented by Cllr Read, Cllrs Read, Sumner and Stockdale, had met up to

review the finances and procedures, and concluded that further work was needed to focus on long-term planning and future implications. They had agreed to meet early 2026 to review the fee structures and other potential income sources that could form part of council's wider vision.

6 AGAR: To receive the external auditors completion of the audit for the year ended 31 March 2025

The following was reported to full Council (October) to note: Following submission of the completed Annual Governance and Accountability Return (AGAR) to the external auditor, Mazars, they have confirmed a clean audit with no issues. The Notice of conclusion of the audit Annual Return for the year ended 31st March 2025 was published 29 September.

However, there was some discussion during the audit regarding wet signatures left unredacted. After much investigation on Mazars behalf, they have confirmed, "After discussing the issue with other external auditors and the National Audit Office (NAO) too, we have updated our view regarding the requirement for the AGAR to be added to the website with signatures not redacted. Following these discussions, we have determined that we will only raise reporting issues where the authority have placed an AGAR on their website with signatures redacted and have not provided an unredacted version to external audit. Where the authority has provided a copy of the AGAR with the signatures unredacted to external audit, we will accept this and will not be raising any reporting issues on the AGAR for this matter. We can confirm that there will not be an expectation for the Council to change their approach to this going forward (unless subsequent legislation mandates a change) so authorities can continue to place a redacted version online and provide the external auditor with an unredacted version".

The completion letter also made comments for some minor scope for improvement in 2025/2026 regarding the 30-days publication period, fixed assets detailed list to be provided with the audit papers to Mazars, and to use the standard proforma provided in their guidance or in the Practitioner's Guide when preparing the bank reconciliation for end-of-year AGAR reporting. This will be presented to the internal auditor.

Members had no comments.

6.1 To note: AGAR changes 2026-27 to include Assertion 10 requirements (GDPR and Data Protection)

New AGAR Assertion 10 requirements mean parish and town councils will need to demonstrate compliance with the Data Protection Act and the UK GDPR with the Annual Governance and Accountability Return. Council September meeting confirmed the expenditure to aid a review of its data protection compliance and policies with 12 month access to a the Local Council Data Protection Compliance Toolkit.

Members had no questions.

7 Financial statements and analysis of receipts and payments (Financial report pack) up to the 31 October 2025

7.1 To ratify the expenditure up to 31 October 2025

Ratified: the expenditure up to the 31 October 2025.

7.2 To approve the list of expenditure for payment

Members noted there was no outstanding payments currently.

7.3 To review expenditure over £500

Members accepted the expenditure over £500 report to the 31 October 2025.

7.4 To receive the income report

Members noted and received the income report to the 31 October 2025, there were no questions.

7.5 To review the Financial I&E Budget Comparisons report

Members received and noted, and had no questions with regards to the Financial I&E Budget Comparison report.

7.6 To confirm the I&E Accounts summary

Members received and confirmed the I&E Accounts report.

7.7 To receive and confirm the Consolidated Balance Sheet

Members received and confirmed the Consolidated Balances.

7.8 To receive the Financial Summary Cashbook

Members received and confirmed the Financial Summary Cashbook.

7.9 To confirm the Bank Reconciliation statements and Procurement Card for July, August and September

Cllr Gemmell Smith confirmed he had checked the bank accounts and procurement card reconciliations for July, August and September. There were no issues, and it was noted these were available for Members to view any time.

Resolved: to confirm the Bank Reconciliation statements and Procurement Card for July, August and September.

7.10 To approve and accept the transfer out of and between bank accounts

Members had no questions, and

Ratified: the transfers into, out of and between accounts as reported in the meeting papers.

7.11 To note and advise on invoices over 3 months

None.

8 Other Financial Business

8.1 To review fees and charges for 2026

Members received the current fees and charges. Each year these are reviewed and increased usually in line with inflation measured by the Retail Prices Index (RPI). The RPI for September was 4.5%; October rates were not known at the time of the Finance Committee meeting. Last year's services were increased by the Precept percentage increase. Members unanimously,

Resolved: to recommend to Council, to increase

- **Allotments, Mowshurst garage, and rents increase by RPI 4.5% (or the October RPI if higher). The Museum rent is based on the October RPI as per the lease.**
- **To freeze Rickards Hall fees and market rents, and to carry out a hiring fees review and possible restructuring in 2026.**
- **Services, including where staff costs are charged, and cemeteries, to increase by the agreed Precept increase percentage rate.**

8.2 To confirm Service Level Agreements (SLA) for 2026

19:49 Cllr Stockdale left the meeting, as a trustee of Eden Valley Museum.

Members noted the the current SLA's: The Eden Valley Museum £6,500; HOUSE £9,000. However, HOUSE were requesting Council to consider increasing this to £13,500. Members discussed, and raised concerns with its budgets and increasing pressures which would increase the Precept and costs to residents. There were several proposals re the HOUSE contribution, including reducing the difference and suggesting an application to the annual grants programme. Members concluded and,

Resolved: to recommend to full Council to continue with the two SLA agreements as budgeted:

- **Eden Valley Museum £6,500.**
- **HOUSE £9,000 and to note potential increase to £13,500 to be confirmed and approved by Council (draft budget to allow for £13,500).**

19:51 Cllr Stockdale rejoined the meeting.

8.3 To Confirm Lease rents for 2026

Members had considered with the full fees and charges for the lease holders (item8.1) and,

Resolved: to recommend to Council, to increase rents by RPI 4.5% (the October RPI if higher).

8.4 Project to review future structure of the Fees and Charges

Members confirmed to investigate the fees and charges, and compare to other councils and organisations. It was also agreed to consider a review of Rickards Hall fees and the potential for a new local organisations and charities rates, noting that the Hall has running costs and it should at the very least look to recoup these costs.

Resolved: a review of its fees and charges particularly for cemeteries, hall hire, and services.

9 Draft budgets 2026-27

Cllrs Compton, Read and Stockdale had met with the Town Clerk and RFO/Deputy Clerk to view the forecasted 2025-26 year-end, and the draft budget for 2026-27. It was noted that the officers had already scrutinised the overall running costs.

Members received a reports:

- Detailing the reasoning for the draft 2026-27 budget and considerations.
- Budget comparison spreadsheet with 2024-25 year-end actuals; 2025-26 budget; actuals; and forecasted year-end; and 2026-27 draft budget.

Members discussed the budgets at length and viewed Precept calculations with the potential Band D scenarios.

9.1 To receive update on Council's Earmarked Reserves and General Reserves

As part of the budget comparisons report, a forecasted year-end had assumed a net surplus of £26k (£50k less the budgeted surplus). The Council's Earmarked Reserves (EMR) and General Reserves (GR) had some movements this year with project expenditure and some further expenditure planned. However, this did not include year-end movements into EMR for current uncomplete works/projects. The recommended guide for GR depends on the size of council, it's assets, and its risks but should be in the region of approximately 50% of annual precept/expenditure, and a council should be able to explain its rational for its reserves (EMR and GR). The Clerk and RFO had looked into the reserve figures, and were currently satisfied with the current forecasted year-end positions.

Members received the reserves movement, presented on the Excel report in the meeting papers. It was noted a slight minor calculation error in the meeting papers, the actual figures:

- Opening: EMR £532,438; GR £329,102 (total council reserves £861,540)
- Opening: CIL allocated and unallocated reserves £171,205
- Opening overall assets £1,032,745

Looking at actual movements, forecasted movements and forecasted surplus, the end-of-year

position:

- EOY: EMR £511,820; GR £352,877 (total council reserves £864,698)
- CIL EMR EOY: CIL allocated and unallocated reserves £411,943
- EOY overall assets £1,276,641

This means a potential GR increase with budget savings of £23,775.

Members had no questions.

9.2 To receive the recommendations from the following committees for budget 2026-27

9.2.1 Personnel Committee

Members noted the salaries overall budget, to sustain staffing levels £572,559.47 (this was an additional £55,995 to allow for estimated increases and NJC pay ward). Personnel Committee had also recommended the the end-of-year surplus on salaries (estimated between £14-16k) to use £7,678 to increase Staffing EMR to £45k, and to release the balance into GR?

Resolved: to support the recommendation from Personnel Committee of salaries budget 2026-27 £572,559.47.

Resolved: to move sufficient surplus of £7,678 to increase staffing EMR to £45k, and to release the rest of salaries surplus to GR.

9.2.2 Open Spaces budget cost centres (300s/3000s)

20:49 Cllr Layland left the room.

Members noted the budget request from Open Spaces Committee, excluding salaries costs, and unanimously,

Resolved: to support the recommendation from Open Spaces Committee, Income £53,684: and Expenditure £179,260 excluding staff costs.

20:50 Cllr Layland rejoined the meeting.

9.3 To receive recommendations on the other budget cost centres

9.3.1 Council (100s/1000s)

Having considered the budget for Council cost centre, Members unanimously,

Resolved: to support the budget recommendations for Council expenditure (100s/1000s) of £100,170.00.

9.3.2 Central Services (200s/2000s)

Having considered the budget for Council cost centre, Members unanimously,

Resolved: to support the budget recommendations for Central Services (200s/2000s), excluding salaries, of £147,404.49.

9.3.3 Community Warden (400s/4000s)

Having considered the budget for Community Warden cost centre, Members unanimously,

Resolved: to support the budget recommendations for Community Warden (400s/4000s) of £22,650.40 (including salaries).

9.3.4 Emergency Planning (500s/5000s)

Having considered the budget for Emergency Planning cost centre, Members unanimously,

Resolved: to support the budget recommendations for Emergency Planning (500s/5000s) of £546.00.

9.4 To confirm the recommendation to Council for the income and expenditure budget for 2026-27

9.5 To consider the full draft budget for 2026-27 and make recommendations to full Council

Having considered the budget and noting other committees scrutiny of its budget, it was noted that efforts had been made for savings, but each year this is difficult to reduce further. The proposed expenditure was £990,056.37. The following decisions were noted:

- Applications to CIL funds had been made to reduce pressure on maintenance plans and infrastructure which helped with 10 and 30 year maintenance plans.
- Election costs (1160) - to not budget for in 2026-27 mindful that EMR were sufficient.
- 30-year Open Spaces Maintenance (3145) - in view of a CIL bid for £40k to replace streetlight columns in Cedar Drive, to not budget further works, saving of £20k; thus reducing expenditure from £30 to £15k for 3145.
- Council contingencies (1010) - mindful of costs for professional fees during the Local Plan Regulation 19 may be higher than budgeted, to maintain the £10k in contingencies.

Members voted, to recommend to Council budgeted for 2026-27:

- Total income: £115,569.00
- Total Expenditure: £965,056.37
- **Net Balance to Precept: £849,487.37**

Members were unanimous, and

Resolved: to recommend to Council the budget for 2026-27, expenditure £965,056.37 and income (other) £115,569.00, plus precept.

10 To consider the Precept for 2026-27 and make recommendations to full Council

Members were keen to maintain the approach to achieve a balanced budget and that it was not recommended to draw down on the current GR, something this Council had been working to improve and strengthen. To achieve this, it required a Precept £849,487.37. Based on last year's precept of £804,054 the deficit would be £45,433.37. Members noted that the tax base for 2026-27 was yet to be confirmed so would need to assume 2025-26 figure of £3988.66 (although it was hoped for at least a 1% increase).

Members unanimously,

Resolved: to recommend to Council to set a Precept at a level to maintain the aim to achieve a balanced budget with the Precept increase at 5.70% this would achieve a Precept of £849,885 (£45,831 increase on last year).

Reflecting the Band D, at the assumed tax base (2025-26 level), Members supported,

Resolved: to recommend the Band D, assuming there was no tax base increase, to increase from £201.08 to £212.54, this was an £11.45 per year increase / £0.95p per month.

11 Date of next meeting - 16 February 2026

20.54 Meeting Closed