

ACCOUNTS SUB-COMMITTEE

MINUTES OF THE ACCOUNTS SUB-COMMITTEE MEETING HELD ON 9TH OCTOBER 2023 AT 11AM IN THE TOWN COUNCIL'S COMMITTEE ROOM LOCATED IN THE GUILDHALL, NORTHAMPTON

PRESENT: Cllr Marriott (Chair), Birch, Hibbert and Purser

OFFICERS PRESENT: Mr S Carter (Town Clerk), Mrs C Maclellan (Finance Officer) and Miss F Barford (Democratic Services Officer)

38. APOLOGIES

No apologies were submitted.

39. DECLARATIONS OF INTEREST

There were no declarations of interests.

40. TO AUTHORISE THE MINUTES OF THE PREVIOUS MEETING HELD ON 12TH SEPTEMBER 2023

RESOLVED: The Chair was authorised to sign the minutes of the previous meeting held on the 12th September 2023 as a true and accurate record of the proceedings.

41. REVENUE BUDGET

Tabled was the revenue budget for the month ending September 2023.

The Finance Officer (FO) had highlighted items the following budget codes had increased by 10% or more:

- 4000 Salaries, NI and Pension had increased to 43.2%

The FO explained that this was as expected with this budget code increasing after each payroll.

- 4015 Travel and Subsistence had increased to 62.8%

In response to a question posed, the FO stated that once approved Travel and Subsistence was claimed via expenses for any mileage incurred outside of the general commute to and from the office. A Councillor stated that he had requested that mileage claimed be costed to the committee it relates to and therefore enable better clarification.

The Town Clerk explained travel expenses were incurred when an Officer would travel for example, to the Racecourse for a meeting or event on behalf of the Town Council. A Councillor posed that a discussion should be had in relation to travel and subsistence expenses to clarify the detail.

ACTION: A meeting be scheduled to clarify the claiming of travel and subsistence.

- 4125 Telephone and internet had increased to 66.5%

The FO stated that invoices had been received from Horizon who supply the internet and telephone services.

- 1176 Precept Received had increased to 100%

The FO explained the final precept payment had been received from West Northamptonshire Council, the collecting authority.

- 1190 Interest Received had increased to 782.4%

The FO stated interest had been received from the Town Council's investment in the CCLA Public Sector Deposit fund. A Councillor commented the interest from the Public Sector Deposit Fund has been very beneficial especially as no interest was incurred on the current account.

- 4561 Environmental Grants had increased to 40%

The FO highlighted there had been expenditure from the Environmental Grant Schemes as an application was approved therefore, the change from the previous month.

- 4015 Christmas Events had increased to 55.5%

The FO explained the Christmas Events budget had expenditure as deposits for the entertainment.

- 4524 Heritage Open/Projects

The FO proposed that Virtual Heritage Tour and Heritage Day budget codes be combined into a general Heritage budget code. In response to a question, the FO explained that the budget code at first glance looks overspent however, further expenditure was agreed by the Community Services Committee.

RESOLVED: The Revenue Budget for month ending September 2023 was circulated and reviewed.

42. PAYMENT OF ACCOUNTS

The Payment of Accounts were circulated at the meeting.

The FO outlined on the Payment of Account the first box included items billed via Direct Debit and includes the bank card statement. The FO highlighted a grant payment was made to the United Women's and Youth programme as it was time sensitive in nature therefore, requires retrospective approval. The FO requested that members take their time to review the payment list and ask any questions.

In response to a question, the Town Clerk explained he attended a NCALC Training Course centred around complaint handling and management.

In response to a question, the FO stated that Wave Utilities were estimating the allotment's water usage however, once the metre readings had been completed the costs could reduce. The Town Clerk added that he had contacted an Officer at West Northamptonshire Council who clarified that Idverde were not contracted to repair any water leaks and therefore would be the responsibility of the Town Council to resolve.

The FO stated an invoice had been received from the Wild Tribe for 50% upfront for the services provided as part of the Christmas Events Programme.

The FO explained that Councillors allowances were included within the salaries outlined in the Payment List and this included the backdate uplift.

RESOLVED: The payments as detailed in the Payment of Accounts and attached to these minutes be approved.

43. BANK RECONCILIATION

Tabled were the latest bank reconciliation and supporting documents.

RESOLVED: The statements showed the bank statements did reconcile and the documents were signed accordingly.

NOTED

44. INTERNAL CONTROLS

The FO shared the Internal Controls checklist that was completed on 25th September with Councillor Hibbert and Purser. A Councillor commented that the internal controls process went successfully and was a helpful training exercise.

RESOLVED: The Internal Controls were completed on 25th September 2023 and the documents were signed.

RESOLVED: It was agreed that Councillor Soan and Hibbert would complete the next internal controls in January 2023.

45. RISK REGISTER

The Town Clerk stated he had spoken with the Mayor's Driver on completing a risk assessment and had consulted the insurance company. He continued that a temp had been hired and contracted for two-days a week to cover an Officer's long-term sickness.

NOTED

46. AGAR

The Town Clerk explained the Annual Governance and Accountability Return (AGAR) had been completed and signed however, two items were flagged including the appointment of an internal auditor and the minuting of the amount held in reserves. The Town Clerk stated in response to a question, that RPF Jones were a large company who complete audits of local government on behalf of Her Majesty's Government.

NOTED

47. FORWARD BUDGET

The FO explained she had worked on a forward budget that focused on 2025 to 2029 and wished to circulate this alongside a presentation. She highlighted the forward budget was a simulation exercise dependent on variables however, could provide some insight into future budget considerations. A Councillor suggested the FO should attend group meetings to provide this presentation. In response to a question, the FO stated that she had compiled a list of the assumptions included within the forward budget.

NOTED

MEETING CONCLUDED: 12:30PM

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>Policy and Finance</u>							
<u>101 Central Administration</u>							
1536 Contribution to Service	0	1,500	0	(1,500)			0.0%
Central Administration :- Income	0	1,500	0	(1,500)			
4000 Salaries NI and Pension	36,937	222,589	515,000	292,411		292,411	43.2%
4006 Recruitment	0	0	2,000	2,000		2,000	0.0%
4010 Payroll Costs	65	401	1,100	699	625	74	93.3%
4015 Travel and Subsistence	107	440	700	260		260	62.8%
4027 Training and Staff Development	42	1,543	10,000	8,457	560	7,897	21.0%
4101 Office Supplies & Photocopying	434	1,621	5,000	3,379	108	3,271	34.6%
4110 Post	0	395	2,000	1,605		1,605	19.8%
4120 Subscriptions	30	8,174	9,000	826		826	90.8%
4125 Telephone and Internet	661	3,990	6,000	2,010		2,010	66.5%
4128 Information Technology	675	6,314	10,000	3,686	5,017	(1,331)	113.3%
4130 Insurance	0	16,312	7,770	(8,542)		(8,542)	209.9%
4140 Advertising and Marketing	210	5,631	10,000	4,369	5,245	(876)	108.8%
4155 Accounting Support	295	1,475	4,000	2,525	2,065	460	88.5%
4190 Equipment	0	35	10,000	9,965		9,965	0.3%
Central Administration :- Indirect Expenditure	39,455	268,919	592,570	323,651	13,620	310,031	47.7%
Net Income over Expenditure	(39,455)	(267,419)	(592,570)	(325,151)			
<u>105 Corporate Management</u>							
4150 Bank Charges	21	82	1,000	918		918	8.2%
4156 Audit Fees	0	0	4,000	4,000		4,000	0.0%
4159 Legal & Professional Fees	0	1,700	30,000	28,300	1,984	26,316	12.3%
4162 Health and Safety	44	44	8,000	7,956		7,956	0.5%
Corporate Management :- Indirect Expenditure	65	1,826	43,000	41,174	1,984	39,190	8.9%
Net Expenditure	(65)	(1,826)	(43,000)	(41,174)			
<u>110 Civic and Democratic</u>							
4130 Insurance	0	2,309	4,460	2,151		2,151	51.8%
4140 Advertising and Marketing	109	109	2,000	1,891		1,891	5.5%
4200 Elections	0	0	40,000	40,000		40,000	0.0%
4208 Mayoral Activity	379	1,522	12,000	10,478	675	9,803	18.3%
4209 Deputy Mayor	0	10	2,000	1,990		1,990	0.5%
4210 Mayoral Allowance	500	3,901	6,000	2,099		2,099	65.0%
4211 Mayor's Transport	2,719	12,167	24,770	12,603	12,881	(278)	101.1%

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4212 Councillor Allowances	0	12,000	30,000	18,000		18,000	40.0%
4213 Councillor Training/Conference	0	128	5,000	4,872		4,872	2.6%
4214 Civic Events	0	10,125	16,000	5,875	929	4,946	69.1%
4215 Civic Regalia	0	14,627	4,500	(10,127)		(10,127)	325.1%
4216 Council Meetings & Room Hire	2	550	5,000	4,450	1,153	3,296	34.1%
4217 Mayor Contingency	0	0	6,000	6,000		6,000	0.0%
4523 Windrush	0	4,872	0	(4,872)	0	(4,872)	0.0%
4540 Town Twinning	0	0	2,000	2,000		2,000	0.0%
Civic and Democratic :- Indirect Expenditure	3,709	62,320	159,730	97,410	15,638	81,772	48.8%
Net Expenditure	(3,709)	(62,320)	(159,730)	(97,410)			
115 Other Cost and Income							
1001 CIL	0	9,599	0	(9,599)			0.0%
1176 Precept Received	903,919	1,807,837	1,807,837	0			100.0%
1190 Interest Received	10,348	36,420	5,000	(31,420)			728.4%
Other Cost and Income :- Income	914,267	1,853,856	1,812,837	(41,019)			102.3%
4998 Service Reserve	0	0	214,500	214,500		214,500	0.0%
4999 Contingency	0	0	71,437	71,437		71,437	0.0%
Other Cost and Income :- Indirect Expenditure	0	0	285,937	285,937	0	285,937	0.0%
Net Income over Expenditure	914,267	1,853,856	1,526,900	(326,956)			
201 The Guildhall							
4300 Service Charge	0	17,144	77,000	59,856	51,431	8,425	89.1%
4390 Accommodation Reserve	0	0	108,000	108,000		108,000	0.0%
The Guildhall :- Indirect Expenditure	0	17,144	185,000	167,856	51,431	116,425	37.1%
Net Expenditure	0	(17,144)	(185,000)	(167,856)			
Policy and Finance :- Income	914,267	1,855,356	1,812,837	(42,519)			102.3%
Expenditure	43,229	350,209	1,266,237	916,028	82,673	833,355	34.2%
Movement to/(from) Gen Reserve	871,038	1,505,147					

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>Environmental Services</u>							
<u>210 Open Spaces & Environment</u>							
1537 Northampton in Bloom Income	0	23,021	23,021	0			100.0%
Open Spaces & Environment :- Income	0	23,021	23,021	0			100.0%
4140 Advertising and Marketing	0	69	0	(69)		(69)	0.0%
4536 Northampton In Bloom	0	57,124	60,000	2,876	535	2,341	96.1%
4560 Environmental Projects	0	4,208	25,000	20,792	80	20,712	17.2%
4561 Environmental Grants	5,000	10,000	25,000	15,000		15,000	40.0%
Open Spaces & Environment :- Indirect Expenditure	5,000	71,401	110,000	38,599	615	37,984	65.5%
Net Income over Expenditure	(5,000)	(48,380)	(86,979)	(38,599)			
<u>230 Allotments</u>							
4400 Repairs and Maintenance	688	5,422	30,000	24,578		24,578	18.1%
Allotments :- Indirect Expenditure	688	5,422	30,000	24,578	0	24,578	18.1%
Net Expenditure	(688)	(5,422)	(30,000)	(24,578)			
Environmental Services :- Income	0	23,021	23,021	0			100.0%
Expenditure	5,688	76,822	140,000	63,178	615	62,563	55.3%
Movement to/(from) Gen Reserve	(5,688)	(53,801)					

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>Community Services</u>							
<u>301 Community Grants</u>							
4170 Community Grant Scheme	5,000	21,916	100,000	78,084		78,084	21.9%
Community Grants :- Indirect Expenditure	5,000	21,916	100,000	78,084	0	78,084	21.9%
Net Expenditure	(5,000)	(21,916)	(100,000)	(78,084)			
<u>310 Community Services</u>							
4171 Councillor Community Funding	0	15,484	75,000	59,516		59,516	20.6%
4221 Community Needs Analysis	0	0	50,000	50,000	2,677	47,323	5.4%
4225 Community Projects	0	29	50,000	49,971	16	49,955	0.1%
Community Services :- Indirect Expenditure	0	15,513	175,000	159,487	2,693	156,794	10.4%
Net Expenditure	0	(15,513)	(175,000)	(159,487)			
<u>315 Public Events</u>							
1155 WNC Transfer	0	67,459	83,979	16,521			80.3%
1536 Contribution to Service	0	2,000	5,000	3,000			40.0%
Public Events :- Income	0	69,459	88,979	19,521			78.1%
4015 Travel and Subsistance	25	179	300	121		121	59.6%
4140 Advertising and Marketing	34	4,682	10,000	5,318	250	5,068	49.3%
4500 Diwali	0	0	10,000	10,000	5,553	4,447	55.5%
4501 Christmas Event	0	367	200,000	199,633	71,575	128,058	36.0%
4502 Fireworks	13,000	22,004	55,000	32,997	1,004	31,993	41.8%
4503 Bands in the Park	1,200	9,928	10,000	72	850	(778)	107.8%
4508 Ukraine Art Exhibition	0	281	5,000	4,719		4,719	5.6%
4509 Virtual Heritage Tour	5,400	5,400	7,000	1,600		1,600	77.1%
4510 General Events	89	742	49,800	49,058		49,058	1.5%
4511 EID	0	10,840	10,000	(840)		(840)	108.4%
4512 NMF22 / NMF23	1,790	15,275	10,000	(5,275)		(5,275)	152.8%
4513 Northampton Carnival	0	19,421	20,000	579		579	97.1%
4514 Party in the Park/Balloon Fest	0	5,000	5,000	0		0	100.0%
4515 Pride	0	3,698	4,000	302		302	92.5%
4516 QueensJubilee/Kings Coronation	0	14,758	15,000	242		242	98.4%
4517 Remembrance Day	0	0	10,000	10,000	1,300	8,700	13.0%
4518 Town Festival	0	5,000	5,000	0		0	100.0%
4519 Armed Forces Day	0	6,575	5,000	(1,575)	116	(1,691)	133.8%
4520 Beer Festival	0	5,000	5,000	0		0	100.0%
4521 Van Hire (Events)	0	0	2,000	2,000		2,000	0.0%

Detailed Income & Expenditure by Budget Heading 30/09/2023

Month No: 6

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4522 St Georges Day	0	5,035	0	(5,035)		(5,035)	0.0%
4524 Heritage Open /Projects	5,403	5,403	0	(5,403)	2,667	(8,070)	0.0%
Public Events :- Indirect Expenditure	26,941	139,589	438,100	298,511	83,315	215,197	50.9%
Net Income over Expenditure	<u>(26,941)</u>	<u>(70,130)</u>	<u>(349,121)</u>	<u>(278,991)</u>			
Community Services :- Income	0	69,459	88,979	19,521			78.1%
Expenditure	31,941	177,017	713,100	536,083	86,008	450,075	36.9%
Movement to/(from) Gen Reserve	<u>(31,941)</u>	<u>(107,559)</u>					

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Planning							
400 Planning							
4140 Advertising and Marketing	0	125	0	(125)		(125)	0.0%
4600 Neighbourhood Planning	0	0	10,000	10,000		10,000	0.0%
4601 Planning Support	0	0	10,000	10,000		10,000	0.0%
Planning :- Indirect Expenditure	<u>0</u>	<u>125</u>	<u>20,000</u>	<u>19,875</u>	<u>0</u>	<u>19,875</u>	<u>0.6%</u>
Net Expenditure	<u>0</u>	<u>(125)</u>	<u>(20,000)</u>	<u>(19,875)</u>			
Planning :- Income	0	0	0	0			0.0%
Expenditure	0	125	20,000	19,875	0	19,875	0.6%
Movement to/(from) Gen Reserve	<u>0</u>	<u>(125)</u>					
Grand Totals:- Income	914,267	1,947,835	1,924,837	(22,998)			101.2%
Expenditure	80,858	604,173	2,139,337	1,535,164	169,297	1,365,867	36.2%
Net Income over Expenditure	<u>833,409</u>	<u>1,343,662</u>	<u>(214,500)</u>	<u>(1,558,162)</u>			
Movement to/(from) Gen Reserve	<u>833,409</u>	<u>1,343,662</u>					

Invoices / Grants Paid / Bank Deductions - Requires Retrospective Committee Approval					
Invoice Date	Invoice No	A/c Name	Net Value	VAT	Invoice Total
30/09/2023	Service Charge	Unity Bank	£ 18.00	£ -	£ 18.00
02/10/2023	DD Oct	Xerox			£ 415.10
12/09/2023	Ending 3373	Lloyds Bank Card Statement	£ 215.87	£ -	£ 215.87
04/10/2023	CCF: CCF203	03 - United Women and Youth Program	£ 920.00	£ -	£ 920.00
12/09/2023	12537905A9021592	Wave Utilities	£ 546.48	£ -	£ 546.48
			£ 1,682.35	£ -	£ 2,097.45

Invoices posted to System pending approval and Payment					
Invoice Date	Invoice No	A/c Name	Net Value	VAT	Invoice Total
19/09/2023	124	60's Club Band	£400.00	£0.00	£400.00
18/09/2023	NC3-23/24	Alan Larson t/a The Troop	£2,385.00	£477.00	£2,862.00
16/09/2023	INV-0099	Classic Carriages of Northampton	£1,957.50	£0.00	£1,957.50
16/09/2023	INV-0100	Classic Carriages of Northampton	£761.25	£0.00	£761.25
26/09/2023	7096787	Eastern Shires Purchasing Organisatio	£263.60	£52.72	£316.32
01/10/2023	SINV053595	WORKNEST	£3,369.86	£673.97	£4,043.83
01/10/2023	SINV053834	WORKNEST	£347.50	£11.00	£358.50
26/09/2023	EXPENSESSEPT23	Josephine Haines (Expense Claims)	£8.59	£0.00	£8.59
28/09/2023	EXPENSES SEPT23	Louise Hannam-Jones	£101.51	£0.00	£101.51
18/09/2023	INV:1001363	LUNAR PUBLISHING LTD	£150.00	£30.00	£180.00
28/09/2023	18328	Microshade Business Consultants Ltd	£295.00	£59.00	£354.00
06/10/2023	18392	Microshade Business Consultants Ltd	£728.35	£145.67	£874.02
21/09/2023	MMMGUILDHALL23	Moulton Morris Men	£350.00	£0.00	£350.00
30/07/2023	1/23	Nene Valley Community Band	£500.00	£0.00	£500.00
29/09/2023	INV-3296	Northants CALC Ltd	£42.00	£8.40	£50.40

29/09/2023	11	Northampton Film Festival Ltd	£2,667.58	£0.00	£2,667.58
29/09/2023	011 INT CORRECTION	Northampton Film Festival Ltd	-£0.08	£0.00	-£0.08
09/09/2023	NMF/1-2023	NS-UK Group (Northern) Ltd	£1,659.00	£331.80	£1,990.80
10/09/2023	NMF/2-2023	NS-UK Group (Northern) Ltd	£540.00	£108.00	£648.00
31/08/2023	SI-266	South Northants Responders	£575.00	£0.00	£575.00
15/09/2023	1396	Stage Right Productions	£162.00	£32.40	£194.40
08/09/2023	MTR-07574	Tangerine Red Ltd	£300.00	£60.00	£360.00
19/09/2023	MTR-07609	Tangerine Red Ltd	£109.00	£0.00	£109.00
26/01/2023	11550149.9	Anglian Water t/a Wave Utilities	-£1,767.75	£0.00	-£1,767.75
26/01/2023	11550149A9014408AN	Anglian Water t/a Wave Utilities	£1,767.75	£0.00	£1,767.75
26/01/2023	11550149A9014408CR	Anglian Water t/a Wave Utilities	-£1,753.25	£0.00	-£1,753.25
26/04/2023	11939338A9014408	Anglian Water t/a Wave Utilities	£616.96	£0.00	£616.96
20/07/2023	12325653A984758	Anglian Water t/a Wave Utilities	-£618.40	£0.00	-£618.40
26/07/2023	12340185A9014408	Anglian Water t/a Wave Utilities	£671.61	£0.00	£671.61
26/07/2023	12341409A984758	Anglian Water t/a Wave Utilities	£16.79	£0.00	£16.79
11/08/2023	ON ACC 0	Anglian Water t/a Wave Utilities	-£0.03	£0.00	-£0.03
02/09/2023	12492718A984758	Anglian Water t/a Wave Utilities	£118.11	£0.00	£118.11
12/09/2023	424001679689	West Northamptonshire Council	£1,359.36	£271.87	£1,631.23
19/09/2023	424001705948	West Northamptonshire Council	£325.00	£65.00	£390.00
03/10/2023	424001719688	West Northamptonshire Council	£37.50	£7.50	£45.00
03/10/2023	424001719691	West Northamptonshire Council	£45.00	£9.00	£54.00
		Total Unpaid	£18,491.31	£2,343.33	£20,834.64

Invoices received after list produced and not posted to the system and / or Officer unapproved.					
Invoice Date	Invoice No	A/c Name	Net Value	VAT	Invoice Total
05/10/2023	VOI0034368	Zen Office	£83.15	£16.63	£ 99.78
16/09/2023	1398	Stage Right	£3,080.00	£616.00	£ 3,696.00
31/08/2023	122362	IMS	£111.24	£22.25	£ 133.49
?	Quote	Dale Williams	£350.00		£ 350.00
02/10/2023	3034	The Wild Tribe	£3,500.00	£ -	£ 3,500.00
02/10/2023	12618204A984757	Wave Utilities	£52.14		£ 52.14
02/10/2023	12617486A984758	Wave Utilities	£203.40		£ 203.40
					£ 8,034.81
Salaries / HMRC / Pension payments July					Value presented
Salaries (Net) for Sept including Mayoral Allowance					£ 32,721.41
HMRC -					£ 12,508.11
Pensions -					£ 8,413.83
Total Salaries / HMRC / Pension					
Grant / Councillor Community Fund Applications, Approved at Grants Sub-Committee					
31/07/2023	CGF69	Family Support Link	£ 3,150.00	£ -	£ 3,150.00
21/09/2023	CCF197	a)Northampton Association of Youth C	£ 600.00	£ -	£ 600.00
21/09/2023	CCF198	b)Spring Family Centre	£ 1,012.00	£ -	£ 1,012.00
21/09/2023	CCF200	c)Spring Borough's Voice	£ 750.00	£ -	£ 750.00
21/09/2023	CCF201	d)Friends of Northampton Racecourse	£ 200.00	£ -	£ 200.00
21/09/2023	CCF202	e)Alliston Gardens Youth and	£ 200.00	£ -	£ 200.00
21/09/2023	CGF72	h)The United African Association	£ 1,902.00	£ -	£ 1,902.00
21/09/2023	CGF75	k)Northampton Assoc. of Youth Clubs	£ 10,000.00	£ -	£ 10,000.00
21/09/2023	CGF76	l)Northampton Film Festival	£ 4,000.00	£ -	£ 4,000.00
					£ 21,814.00

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