



Northampton TOWN COUNCIL

ACCOUNTS SUB-COMMITTEE - 12TH AUGUST 2024 – 11:00

To all Members of the Accounts Sub-Committee:

Cllrs Marriott (Chair), Birch, Evans and Hibbert.

You are hereby summoned to attend a meeting of the Accounts Sub-Committee to be held in the Committee Room at the Town Council's offices at the Guildhall, Northampton on Monday 12th August 2024 at 11:00 hours. when the business set out below will be transacted.

This Sub-Committee meeting is open to the public and press to attend and those attending the meeting shall be informed that they may be recorded. Public participation is in accordance with the Town Council's public participation policy.

**Stuart Carter
Town Clerk
6th August 2024**

**Guildhall
Northampton
NN1 1DE**

Cc: Electronically to all Members of the Council for information

AGENDA

1. **APOLOGIES**
2. **DECLARATIONS OF INTEREST**
3. **TO AUTHORISE THE CHAIR TO SIGN THE MINUTES OF THE LAST MEETING HELD ON 7TH JULY 2024 – ATTACHED**

Pages 3-6
4. **TO REVIEW ANY UPDATES ON ACTIONS ASSIGNED DURING THE PREVIOUS MEETING HELD ON 7TH JULY 2024**
5. **NOTES FROM THE BUDGET WORKING GROUP MEETING HELD ON 16TH JULY 2024 - ATTACHED**

Pages 7-9
6. **REVENUE BUDGET – TO BE TABLED**

To receive the budgetary report for the month ending April 2024 (copy to be circulated at the meeting)

7. PAYMENT OF ACCOUNTS – TO BE TABLED

To approve accounts for payment (schedule of accounts to be circulated at the meeting)

8. BANK RECONCILIATION – TO BE TABLED

Bank reconciliation and supporting documents to be tabled, reviewed and signed for accuracy

9. INTERNAL CONTROLS

Responsible Finance Officer to provide verbal update

10. RISK REGISTER

Clerk to give verbal update

11. COST OF STAFF RESOURCES FOR EVENTS

Responsible Finance Officer to provide report

12. FUTURE AGENDA ITEMS FOR CONSIDERATION

ACCOUNTS SUB-COMMITTEE – 8TH JULY 2024

MINUTES OF THE ACCOUNTS SUB-COMMITTEE MEETING HELD ON 8TH JULY 2024 AT 11AM IN THE TOWN COUNCIL'S COMMITTEE ROOM, LOCATED IN THE GUILDHALL, NORTHAMPTON

PRESENT: Councillors Marriott (Chair), Birch, Evans, and Hibbert

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

10. APOLOGIES

No apologies were submitted.

11. DECLARATIONS OF INTEREST

Councillor Birch declared a pecuniary interest in Deputy Mayor's expenses and a payment itemized on the payment list to the sum of £758.50.

12. TO AUTHORISE THE CHAIR TO SIGN THE MINUTES OF THE LAST MEETING HELD ON 10TH JUNE 2024

RESOLVED: The Chair was authorised to sign the minutes of the previous meeting held on 10th June 2024 as a true and accurate record of the proceedings.

13. REVENUE BUDGET

The Responsible Finance Officer (RFO) presented the Revenue Budget and highlighted budget codes where percentage spent had increased by 10% or more.

The RFO highlighted that Post 4110 had increased due to a payment made to the franking machine provider. As of 30th June 2024, 17.0% of the budget had been spent.

Advertising and Marketing under budget code 4140 had increased due to the purchase of the roadside boards for Abington Park, agreed at the Policy & Finance Committee with 87.7% of the budget had been spent.

A Councillor asked if there was an update in relation to the request for quotes for a new Payroll provider. The RFO explained that Webb House had been the chosen supplier following a request for quotes (RFQ) process. In response to a question from Cllrs She added, all providers who provided quotes were asked about their data handling and security of information. The RFO highlighted Webb House had confirmed all documentation was password protected and documents are held in secure filing cabinet, one of the benefits of the change meant Cllrs and Officers could access their payslip via a password protected online portal. The RFO stated she would inform the other providers that they were unsuccessful in the request for quotes.

The RFO commented that some expenses were claimed under the Deputy Mayor budget code 4209, with 35.8% of the budget was spent, and the Mayor's allowance had been paid under budget code 4210, with 26.0% of that budget spent. In relation to Councillors' allowances budget code 4212, the RFO explained this would increase from the next calendar month as two councillors were yet to provide their bank details.

The RFO explained that an interest payment was received from the CCLA Public Sector Deposit Fund.

In relation to Community Infrastructure Levy (CIL), a Councillor asked how much monies had been received from West Northamptonshire Council (WNC) since the Town Council's formation. The RFO explained the funds were within earmarked reserves and would report at the next meeting the total amount received. A Councillor commented the funds could be reclaimed if not used by WNC. The Town Clerk explained that CIL monies had to be used within 5-years of receiving the funds.

The RFO stated there under Public Events, Armed Forces Day budget code 4519 had seen an increase. In response to a question, the RFO stated it was possible that further invoices could be received in relation to the event

The RFO highlighted that there had been a change in the Councillor Community Fund budget code 4171, with 10.4% of the £75,000 budget spent.

The RFO highlighted an Out of Town Grant (budget code 4525) was awarded in the previous Grant Sub-Committee meeting hence a 10% of the budget being spent.

The Town Clerk noted that a water leak had been reported at the Billing Road allotment site, and a repair had been arranged. It was expected that the percentage spent under Repairs and Maintenance (budget code 4400) would be observed at a future meeting. Regarding allotments, a Councillor commented if the Community Governance Review (CGR) recommended the formation of a new parish council in the Abington Vale, Abington Park and Weston Favell Village then, the Graspin Lane and Billing Road allotments would fall within their area.

RESOLVED: The Revenue Budget was presented and reviewed.

ACTION: The RFO to check the amount received in CIL and when payments were received.

ACTION: Water costings for Graspin Lane and Billing Road allotments.

14. PAYMENT OF ACCOUNTS

The RFO presented the Payment of Accounts, she explained the first table were payments made via Direct Debit and required retrospective approval. The RFO requested clarification in relation to CP69 Solarpress and asked why Tangerine Red were not used. The Democratic Services Officer explained the payment was for CGR leaflets and following request for quotes from Tangerine Red, Kalkwik and Able Print, Solarpress were identified as the most competitive

The RFO explained funds had been provided to Northampton Film Festival Limited for the Heritage Film about the Market Square.

The RFO stated that there was a large volume of invoices for Anglian Water, many related to Billing Lane, which would be cleared next month as an invoice had been received that would clear the credit balance.

The RFO explained that the invoice from Tompkins Creative Group Ltd hadn't yet been paid because we still waiting for some final assets to be transferred. A Councillor commented that

there had not been much engagement with Councillors regarding the design of letterheads and business cards.

The Town Clerk explained that the Mayor's car had undergone a MOT, but it failed and required two new tyres which quotes had been sourced for. In response to a question about Bands in the Park, a Councillor explained that the owner of the Abington Park Café sponsored and paid for the bands directly on bank holiday Sundays.

The RFO explained that at the previous meeting, that £14,821.91 had been calculated as usual for payment to HMRC however, on receipt of the report it highlighted that SMP should also have been included in the calculation and deducted. The RFO added that the true amount of £13,142.17 was paid to HMRC.

The RFO explained that a grant application was included on the payment list, but further information was required before payment could be made. Information was requested from the Community Engagement Officer, who was on sick leave the previous week.

RESOLVED: The Payment of Accounts presented and circulated and authorised for payment.

ACTION: Sara to provide details on engagement with branding and promotional material.

15. BANK RECONCILIATION – TO BE TABLED

The RFO explained the VAT Return for the quarter had been completed.

RESOLVED: The bank reconciliation and supporting documents for the CCLA Public Sector Deposit Fund and Unity Trust bank account were tabled, presented, reviewed and signed for accuracy.

16. INTERNAL CONTROLS

The RFO explained the internal controls check was completed with Councillors Lane and Russell. She added that Councillor Russell suggested whether hyperlinks could be used on the invoice register. Councillors Russell and Hallam would complete the next internal controls check.

NOTED

17. RISK REGISTER

The Town Clerk stated the RFO had completed some updates with its format on the spreadsheet, however, there had been no further updates since the previous meeting. The RFO explained the management team need to review the Risk Register further to ensure it is up to date and mitigation actions were accurate. In response to a question, the Town Clerk stated reviews of the risk register were required once annually, however, the Town Council reviewed it more frequently.

A Councillor suggested that "Tax Base Reduction" be increased to a higher risk due to the Community Governance being in its second stage of consultation. The Town Clerk explained some risks included on the risk register may never be de-categorised to green as the impact would be so severe.

ACTION: To update categorisation of risk from amber to red for the Reduction in tax base.

ACTION: The Management Team to review the Council's business continuity plan.

18. INTERNAL AUDITOR

The Town Clerk stated the internal auditor was retiring and the council would need to source a new internal auditor. A Councillor posed whether the payroll provider could provide internal auditing services. The Town Clerk said this may cause a conflict of interest as they provide payroll services.

MEETING CONCLUDED: 12:33PM

DATE OF NEXT MEETING: 12th AUGUST 2024 AT 11AM

BUDGET WORKING GROUP MEETING – 16TH JULY 2024

MINUTES OF THE BUDGET WORKING GROUP MEETING HELD ON 16TH JULY 2024 AT 11AM IN THE TOWN COUNCIL'S COMMITTEE ROOM, LOCATED IN THE GUILDHALL, NORTHAMPTON

PRESENT: Councillors Marriott, Birch, Evans and Holland-Delamere

OFFICERS PRESENT: S Carter (Town Clerk), C Maclellan (Responsible Finance Officer) and F Barford (Democratic Services Officer).

1. APOLOGIES

Apologies were submitted by Councillor Haque and Stevens.

2. DECLARATIONS OF INTEREST

No declarations were made.

3. NOTES OF THE LAST MEETING

The Town Clerk explained in relation Travel and Subsistence, Officers could claim the mileage to the destination however, the mileage to the Guildhall was deducted and the difference was paid. A Councillor added she believed £7.50 could be claimed for lunch and £25 could be claimed for dinner when there was an overnight stay. The Town Clerk stated clarification was needed on whether lunch could be purchased when officers were working an entire day at local events. In response to a question, the Town Clerk explained Councillors could not claim mileage as it was considered part of their duties however, he would double check this.

The RFO stated the action relating to the CCF and CGF Surplus had been communicated to the Community Engagement Officer. A Councillor added the Community Engagement Officer was to discuss and speak to Councillors who had unspent CCF funds from last financial year and assist them with spending it. The Town Clerk clarified the Community Engagement Officers was to work in consultation with those Councillors.

The RFO explained she was unsure what the earmarked reserves action related to however, work had been undertaken in presenting the earmarked reserves in more detail. The RFO circulated a spreadsheet which demonstrated where fund had been earmarked at the end of the 2023-24 Financial Year. She went onto explain the second spreadsheet demonstrated the current position of earmarked reserves and explained this would be kept up-to-date.

The Town Clerk explained he believed the outstanding action for the Advertising and Marketing was that it be broken down further under each committee for more transparency. The RFO stated it was the responsibility of the Communications Officer to ensure the budget stays within the £22,000 budget. The RFO explained the £22,000 had been apportioned to the committees where it was recognised that A&M costs would be needed this was agreed during budget setting. The Town Clerk stated there has been many conversations surrounding Advertising and Marketing Budget and what gets posted to this. A Councillor asked what previously happened to the 'Newsletter' budget code. The Town Clerk explained at a previous budget setting, it was decided that the 'Newsletter' become part of the Advertising and Market budget code.

The RFO provided an update in relation to the procuring of a new payroll provider due to CVS the former provider ceased its payroll services. She added that request for quotes (RFQ) was completed and the preferred supplier was Webb House who now have the contract. The Chair added that Webb House was a local company who were previously based at Moulton Park but now worked remotely after the pandemic. In response to a question, the RFO stated that the cost of Webb House's services saw an increase of £165 compared to CVS.

The Chair had hoped that other Committee Chairs would have attended this meeting as it provides a holistic overview of the Council's financial position especially, when there were some impending risks surrounding accommodation and the potential outcomes of the Community Governance Review. A Councillor requested the minutes of this meeting be circulated to all who have not attended. The Chair explained it was pertinent for Councillors to understand the corporate side of the Council where there were some pressures with long-term staff sickness and maternity which incurs additional costs. A Councillor suggested whether an online briefing could be held. The Chair suggested a bullet point email be circulated to inform Councillors and the budget impacts on the council.

4. BUDGETS BY COMMITTEE

The RFO circulated budgetary reports based on each of the Committees and encouraged Councillors to review the amounts available for the rest of the financial year. A Councillor commented the Accounts Sub-Committee meeting was beneficial in understanding the budgetary reports. The RFO stated she would send the budgetary reports to the Committee Chairs and Vice Chair who have not attended.

5. BUDGET FORECAST

The RFO circulated the forward budget by cost centre and encouraged councillors to think what would be needed next financial year. The RFO highlighted that current expenditure was £2,064,078 with a total income £1,873,000 indicating a deficit of £191,078 which will at the end of year come from General Reserves. The RFO explained if Moulton Leys and Weston Favell Parish were to be removed from the Town Council area through the Community Governance Review she believed this would result in a significant reduction in income.

ACTION: Invite or request clarification from Adam Brown regarding accommodation

ACTION: Stuart to write a letter in relation to license to occupy to West Northants outlining payment would be issued with proviso.

ACTION: Town Clerk to check whether mileage could be claimed for Councillors' travel expenses towards their duties and attendance to meetings.

ACTION: Catherine and Stuart to meet with Jane and Keith to discuss the COVID-19 Response Budget codes.

ACTION: Connor to complete report of remaining funds leftover in CCF to be presented to Community Services Community.

ACTION: Town Clerk to find a copy of West Northamptonshire travel expenses policies.

ACTION: The Town Clerk to write a formal Travel and Subsistence policy.

MEETING CONCLUDED: 11:57AM