

ACCOUNTS SUB-COMMITTEE – 14TH OCTOBER 2024

MINUTES OF THE ACCOUNTS SUB-COMMITTEE MEETING HELD ON 14TH OCTOBER 2024 AT 11:00 HOURS 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) and C Maclellan (Responsible Finance Officer)

42. APOLOGIES

There were no apologies, all were present.

43. DECLARATIONS OF INTEREST

No declarations of interests were submitted.

44. TO AUTHORISE THE CHAIR TO SIGN THE MINUTES OF THE LAST MEETING HELD ON 9TH SEPTEMBER 2024

RESOLVED: The Chair was authorised to sign the minutes of the previous meeting held on 9th September 2024 as a true and accurate record of the proceedings.

45. REVENUE BUDGET

The RFO presented the Revenue Budget and drew attention to the highlighted items that had 10% movement in expenditure. The budget as tabled is attached for information.

RESOLVED: The Revenue Budget for month ending September 2024 was presented and reviewed.

46. PAYMENT OF ACCOUNTS

The RFO presented the Pay List for approval and went through each payment line by line on screen.

It was confirmed that the Card had refunded the money spent on Amazon Prime however on closer inspection the Card issuer had corrected this. The money was paid directly by the officer responsible and was unaware that the Council card had been used.

RESOLVED: The Payment of Accounts as attached were presented, reviewed and approved for payment including the transfer value of funds from Unity to CCLA.

47. BANK MANDATE UPDATE

It was noted that the process to remove Cllr Purser and add Cllr Evans had been delayed. The form had been submitted but there was an error and the process would need to be done again leading to a slight delay.

NOTED

48. BANK RECONCILIATION

The reconciliation documents were circulated.

RESOLVED: That the bank reconciliation documents were checked, reviewed and approved.

Cllr Birch left the meeting to attend another engagement.

49. INTERNAL CONTROLS

The RFO explained the Internal Controls meeting had been held with Cllrs Russell and Haque. The check had gone well with no major issues being raised.

It was reported that the RFO followed up the meeting with an email to the participating councillors which detailed areas covered, questions asked, etc.

Cllr Haque and Cllr Alwahabi would be doing the next check. It was agreed that Cllr Evans would also do the check with them. **NOTED**

50. RISK REGISTER

The risk register was reviewed. and agreed.

It was noted that the risk with regards to tax base and boundaries needed to be reduced following the outcome of the community governance review (CGR).

Action: update the register following the CGR outcome.

NOTED

51. BUDGET PREPARATION PRESENTATION

The RFO circulated an update of the 'Budget Considerations' presentation in preparation of the budget review, for the coming year. It was agreed that the presentation slides should be circulated as a supporting document with the forthcoming Policy and Finance agenda. **NOTED**

52. ANY FUTURE AGENDA ITEMS FOR CONSIDERATION

No discussion was held under this item.

Date of next meeting was confirmed as 12 November 2024 11am

MEETING CONCLUDED: 12:14 HOURS

ACTIONS:

- Update Risk Register following CGR outcome

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>Policy and Finance</u>								
<u>101 Central Administration</u>								
4000 Salaries NI and Pension	45,888	278,179	597,000	318,821		318,821	46.6%	
4006 Recruitment	0	0	2,000	2,000		2,000	0.0%	
4010 Payroll Costs	120	956	1,600	644	1,080	(436)	127.3%	
4015 Travel and Subsistence	0	28	621	593		593	4.5%	
4027 Training and Staff Development	300	1,740	10,000	8,260	217	8,043	19.6%	
4101 Office Supplies & Photocopying	266	2,257	5,000	2,743	95	2,648	47.0%	
4110 Post	0	350	2,060	1,710		1,710	17.0%	
4120 Subscriptions	50	9,290	14,000	4,710		4,710	66.4%	
4125 Telephone and Internet	702	3,549	6,600	3,051		3,051	53.8%	
4128 Information Technology	806	8,414	18,000	9,586	4,306	5,280	70.7%	
4130 Insurance	0	11,239	14,700	3,461		3,461	76.5%	
4140 Advertising and Marketing	120	7,294	8,300	1,006	560	446	94.6%	
4155 Accounting Support	0	868	4,120	3,252		3,252	21.1%	
4190 Equipment	0	692	12,000	11,308		11,308	5.8%	
Central Administration :- Indirect Expenditure	48,252	324,856	696,001	371,145	6,258	364,887	47.6%	0
Net Expenditure	(48,252)	(324,856)	(696,001)	(371,145)				
<u>105 Corporate Management</u>								
4150 Bank Charges	21	80	1,030	950		950	7.8%	
4156 Audit Fees	0	3,870	4,120	250		250	93.9%	
4159 Legal & Professional Fees	64	7,601	25,000	17,399	4,253	13,146	47.4%	
4162 Health and Safety	0	0	5,000	5,000		5,000	0.0%	
Corporate Management :- Indirect Expenditure	85	11,552	35,150	23,598	4,253	19,345	45.0%	0
Net Expenditure	(85)	(11,552)	(35,150)	(23,598)				
<u>110 Civic and Democratic</u>								
4130 Insurance	0	4,810	4,906	96		96	98.0%	
4140 Advertising and Marketing	98	284	1,030	747	240	507	50.8%	
4200 Elections	0	0	40,000	40,000		40,000	0.0%	
4203 Civic Reception & Mayor Making	0	6,745	8,940	2,195		2,195	75.5%	
4204 Civic Oak Apple Day	0	2,129	1,600	(529)	350	(879)	154.9%	
4207 Civic - Service	0	350	1,345	995		995	26.0%	
4208 Mayoral Activity	92	2,343	8,000	5,657	1,232	4,425	44.7%	
4209 Deputy Mayor	0	716	2,000	1,284		1,284	35.8%	
4210 Mayoral Allowance	550	3,363	6,600	3,237		3,237	51.0%	

Detailed Income & Expenditure by Budget Heading 07/10/2024

Month No: 6

Committee Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4211 Mayor's Transport	3,167	11,236	26,009	14,773	12,315	2,458	90.6%	
4212 Councillor Allowances	0	14,024	35,060	21,036		21,036	40.0%	
4213 Councillor Training/Conference	0	580	5,150	4,570		4,570	11.3%	
4214 Civic Events (Contingency)	0	185	3,815	3,630		3,630	4.9%	
4215 Civic Regalia	0	4,340	4,500	160		160	96.4%	
4216 Council Meetings & Room Hire	70	1,217	2,000	783	780	3	99.8%	
4217 Civic Contingency	0	0	6,000	6,000		6,000	0.0%	
4517 Remembrance Day	0	0	2,000	2,000	1,350	650	67.5%	
4519 Armed Forces Day	0	150	250	100		100	60.0%	
4540 Town Twinning	0	0	1,000	1,000		1,000	0.0%	
Civic and Democratic :- Indirect Expenditure	3,978	52,473	160,205	107,732	16,267	91,465	42.9%	0
Net Expenditure	(3,978)	(52,473)	(160,205)	(107,732)				
115 Other Cost and Income								
1001 CIL	0	14,245	0	(14,245)			0.0%	
1176 Precept Received	905,500	1,811,000	1,811,000	0			100.0%	
1190 Interest Received	12,583	60,815	50,000	(10,815)			121.6%	
Other Cost and Income :- Income	918,083	1,886,060	1,861,000	(25,060)			101.3%	0
Net Income	918,083	1,886,060	1,861,000	(25,060)				
201 The Guildhall								
4300 Service Charge	0	34,288	84,700	50,412		50,412	40.5%	
4390 Accommodation Reserve	0	0	108,000	108,000		108,000	0.0%	
The Guildhall :- Indirect Expenditure	0	34,288	192,700	158,412	0	158,412	17.8%	0
Net Expenditure	0	(34,288)	(192,700)	(158,412)				
Policy and Finance :- Income	918,083	1,886,060	1,861,000	(25,060)			101.3%	
Expenditure	52,315	423,168	1,084,056	660,888	26,777	634,110	41.5%	
Movement to/(from) Gen Reserve	865,768	1,462,892						

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>Environmental Services</u>								
<u>210 Open Spaces & Environment</u>								
1537 Northampton in Bloom Income	0	5,200	0	(5,200)			0.0%	
Open Spaces & Environment :- Income	0	5,200	0	(5,200)				0
4015 Travel and Subsistence	0	0	100	100		100	0.0%	
4140 Advertising and Marketing	0	837	1,000	164		164	83.7%	
4536 Northampton In Bloom	0	63,133	87,172	24,039	545	23,493	73.0%	
4560 Environmental Projects	11	291	25,000	24,709		24,709	1.2%	
4561 Environmental Grants	0	4,455	25,000	20,545		20,545	17.8%	4,455
Open Spaces & Environment :- Indirect Expenditure	11	68,716	138,272	69,556	545	69,011	50.1%	4,455
Net Income over Expenditure	(11)	(63,516)	(138,272)	(74,756)				
6000 plus Transfer from EMR	0	4,455						
Movement to/(from) Gen Reserve	(11)	(59,061)						
<u>230 Allotments</u>								
4400 Repairs and Maintenance	7,451	9,607	60,000	50,393	2,298	48,096	19.8%	
Allotments :- Indirect Expenditure	7,451	9,607	60,000	50,393	2,298	48,096	19.8%	0
Net Expenditure	(7,451)	(9,607)	(60,000)	(50,393)				
Environmental Services :- Income	0	5,200	0	(5,200)			0.0%	
Expenditure	7,461	78,323	198,272	119,950	2,843	117,107	40.9%	
Net Income over Expenditure	(7,461)	(73,123)	(198,272)	(125,150)				
plus Transfer from EMR	0	4,455						
Movement to/(from) Gen Reserve	(7,461)	(68,668)						

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>Community Services</u>								
<u>301 Community Grants</u>								
4170 Community Grant Scheme	7,500	51,071	100,000	48,929		48,929	51.1%	20,000
Community Grants :- Indirect Expenditure	7,500	51,071	100,000	48,929	0	48,929	51.1%	20,000
Net Expenditure	(7,500)	(51,071)	(100,000)	(48,929)				
6000 plus Transfer from EMR	0	20,000						
Movement to/(from) Gen Reserve	(7,500)	(31,071)						
<u>310 Community Services</u>								
4140 Advertising and Marketing	0	185	0	(185)		(185)	0.0%	
4171 Councillor Community Funding	1,900	13,439	75,000	61,561		61,561	17.9%	950
4221 Community Needs Analysis	0	0	50,000	50,000	9,880	40,120	19.8%	
4225 Community Projects	280	280	50,000	49,720	3,000	46,720	6.6%	
Community Services :- Indirect Expenditure	2,180	13,904	175,000	161,096	12,880	148,216	15.3%	950
Net Expenditure	(2,180)	(13,904)	(175,000)	(161,096)				
6000 plus Transfer from EMR	200	950						
Movement to/(from) Gen Reserve	(1,980)	(12,954)						
<u>315 Public Events</u>								
1536 Contribution to Service	0	(150)	12,000	12,150			(1.3%)	
Public Events :- Income	0	(150)	12,000	12,150			(1.2%)	0
4015 Travel and Subsistence	0	22	300	278		278	7.4%	
4130 Insurance	0	10,727	10,727	(0)		(0)	100.0%	
4140 Advertising and Marketing	150	1,601	12,000	10,399	1,373	9,027	24.8%	
4500 Diwali	0	0	10,000	10,000	2,431	7,569	24.3%	
4501 Christmas Event	5,950	5,950	210,000	204,050	44,171	159,880	23.9%	
4502 Fireworks	11,340	24,728	57,750	33,022	35,156	(2,134)	103.7%	
4503 Bands in the Park	1,300	11,687	13,000	1,313	350	963	92.6%	
4509 Heritage	3,930	17,745	22,000	4,255	2,057	2,198	90.0%	
4510 General Events	42	1,158	12,273	11,115		11,115	9.4%	
4511 EID	172	9,988	10,000	12	1,450	(1,438)	114.4%	
4512 Northampton Music Festival	14,936	15,226	15,000	(226)		(226)	101.5%	
4513 Northampton Carnival	0	19,533	20,000	467		467	97.7%	
4514 Balloon Fest	0	10,000	10,000	0		0	100.0%	
4515 Pride	0	4,000	4,200	200		200	95.2%	

Detailed Income & Expenditure by Budget Heading 07/10/2024

Month No: 6

Committee Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4517 Remembrance Day	0	0	10,000	10,000	330	9,670	3.3%	
4519 Armed Forces Day	0	3,569	5,000	1,431	495	936	81.3%	
4520 Beer Festival	0	5,000	5,000	0		0	100.0%	
4521 Van Hire (Events)	0	537	2,000	1,463	1,463	0	100.0%	
4522 St Georges Day	0	5,399	7,500	2,101		2,101	72.0%	
4525 Out of Town Events	0	5,000	50,000	45,000		45,000	10.0%	
Public Events :- Indirect Expenditure	<u>37,820</u>	<u>151,871</u>	<u>486,750</u>	<u>334,879</u>	<u>89,275</u>	<u>245,604</u>	<u>49.5%</u>	<u>0</u>
Net Income over Expenditure	<u>(37,820)</u>	<u>(152,021)</u>	<u>(474,750)</u>	<u>(322,729)</u>				
Community Services :- Income	0	(150)	12,000	12,150			(1.2%)	
Expenditure	47,500	216,846	761,750	544,904	102,155	442,749	41.9%	
Net Income over Expenditure	<u>(47,500)</u>	<u>(216,996)</u>	<u>(749,750)</u>	<u>(532,754)</u>				
plus Transfer from EMR	200	20,950						
Movement to/(from) Gen Reserve	<u>(47,300)</u>	<u>(196,046)</u>						

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>Planning</u>								
<u>400 Planning</u>								
4600 Neighbourhood Planning	0	0	10,000	10,000		10,000	0.0%	
4601 Planning Support	0	565	10,000	9,435	960	8,475	15.3%	
Planning :- Indirect Expenditure	0	565	20,000	19,435	960	18,475	7.6%	0
Net Expenditure	0	(565)	(20,000)	(19,435)				
Planning :- Income	0	0	0	0			0.0%	
Expenditure	0	565	20,000	19,435	960	18,475	7.6%	
Movement to/(from) Gen Reserve	0	(565)						
Grand Totals:- Income	918,083	1,891,110	1,873,000	(18,110)			101.0%	
Expenditure	107,276	718,902	2,064,078	1,345,176	132,735	1,212,441	41.3%	
Net Income over Expenditure	810,807	1,172,208	(191,078)	(1,363,286)				
plus Transfer from EMR	200	25,405						
Movement to/(from) Gen Reserve	811,007	1,197,613						

Invoices / Grants Paid / Bank Deductions - Requires Retrospective Committee Approval					
Invoice Date	Invoice No	A/c Name	Net Value	VAT	Invoice Total
	Ending 3373	Lloyds Bank Card Statement	8.99 1.59 13.70 2.21 49.94 60.00 11.52 45.98 28.71 3.00		£ 225.74
14/08/2024	Out of Town Grant Request	60 Miles by Road or Rail Ltd	£ 8,000.00	£ -	£ 8,000.00
01/10/2024	25454474	Xerox Finance (Printer lease)	£ 345.92	£ 69.18	£ 415.10
				£ 69.18	£ 640.84
Invoices posted to System pending approval and Payment					
Invoice Date	Invoice No	A/c Name	Net Value	VAT	Invoice Total
15/08/2024	24.0819	5 Star Loos	£290.00	£58.00	£348.00
01/09/2024	INV-5557	FTF Worldwide Event Management Limited	£11,340.00	£2,268.00	£13,608.00
01/08/2024	LP348	Live Performers	£1,024.00	£0.00	£1,024.00
19/08/2024	7214515	Long Marsh Ltd	£176.00	£35.20	£211.20
19/08/2024	INV:1002752	LUNAR PUBLISHING LTD	£150.00	£30.00	£180.00
18/08/2024	2401	Northampton Male Voice Choir	£700.00	£0.00	£700.00
26/08/2024	102	Rushden Mission Band	£400.00	£0.00	£400.00
14/08/2024	MTR-08313	Tangerine Red Ltd	£99.00	£0.00	£99.00
03/09/2024	24-002	The Kibworth Band	£450.00	£0.00	£450.00
02/09/2024	13991302	Anglian Water t/a Wave Utilities	£240.19	£0.00	£240.19
02/09/2024	13993343	Anglian Water t/a Wave Utilities	£504.65	£0.00	£504.65
21/08/2024	240821 - IYN	Stu Vincent Photography	£450.00	£0.00	£450.00
02/09/2024	INV-0112	Classic Carriages of Northampton	£2,126.89	£0.00	£2,126.89
02/09/2024	INV-0113	Classic Carriages of Northampton	£1,040.00	£0.00	£1,040.00
23/08/2024	7436916	Eastern Shires Purchasing Organisation	£2.90	£0.58	£3.48
23/08/2024	7437070	Eastern Shires Purchasing Organisation	£59.85	£11.97	£71.82
31/08/2024	2024-25.3488	Gravitas HR Solutions Limited	£700.35	£140.07	£840.42
31/08/2024	INV-IMS1098	International Mailing Systems Ltd	£114.58	£22.92	£137.50

06/09/2024	19803	Microshade Business Consultants Ltd	£864.35	£172.87	£1,037.22
23/08/2024	NTC0824	Northampton Sea Cadets	£386.00	£0.00	£386.00
06/09/2024	INV-3968	Northants CALC Ltd	£150.00	£30.00	£180.00
26/08/2024	SB20241226	PKF Littlejohn LLP	£2,520.00	£504.00	£3,024.00
22/08/2024	BK217315-1	SLCC Enterprises Ltd	£585.00	£92.00	£677.00
29/08/2024	INV0067621	Veolia ES (UK) Ltd	£130.14	£0.00	£130.14
31/08/2024	114697	Webb House Accountancy Ltd	£120.00	£24.00	£144.00
					£28,013.51

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
02/09/2024	MTR-08354	Tangerine Red Ltd	£ 98.00	£ -	£ 98.00
06/09/2024	48319/0823954	Horizon/SCG	£ 702.05	£ 140.41	£ 842.46
08/09/2024	29676233	Nisbets	£ 70.37	£ -	£ 70.37
					£ 1,010.83

Salaries / HMRC / Pension payments				Value presented
Salaries (Net) for including Mayoral Allowance				£ 25,477.31
HMRC -				£ 9,542.71
Pensions -				£ 11,418.43
Total Salaries / HMRC / Pension				

Grant / Councillor Community Fund Applications, Approved at CS Sub-Committee on xx/xx/xx					
Approval date	Grant No	Organisation Name	Cllr	Ward	Value
09/09/2024	Invoice 2024-19	78 Derngate	Birch		£200.00
		The Lowdown			£10,000.00
					£ 10,200.00