



**ACCOUNTS SUB-COMMITTEE**

**Tuesday 12<sup>th</sup> September 2023 – 11:00 hours**

**To all Members of the Accounts Sub-Committee:**

Cllrs Marriott (Chair), Birch, Hibbert and Purser

**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 Tuesday 12<sup>th</sup> September 2023 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**  
**6<sup>th</sup> September 2023**

**Guildhall**  
**Northampton**  
**NN1 1DE**

Cc: Electronically to all Members of the Council for information

**A G E N D A**

**1. Apologies**

**2. Declarations of Interest**

**3. Minutes of the Previous Meeting**

To approve as correct and give authorisation to sign the minutes of the last Accounts Sub-Committee held 7<sup>th</sup> August 2023 (p 3 – p 10)

**4. Revenue Budget 2023/24**

To receive the budgetary report for the month ending August 2023 (copy to be circulated at the meeting)

**5. Payment of Accounts**

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

**6. Internal Controls**

Finance Officer to give a verbal update

**7. Risk Register**

Clerk to give a verbal update

**8. Event/Project Proposal Form**

Covering report and draft form attached

(p 11 – p 12)

**9. Further items for consideration for information only**

## **ACCOUNTS SUB-COMMITTEE**

MINUTES OF THE ACCOUNTS SUB-COMMITTEE MEETING HELD ON MONDAY 7<sup>th</sup> AUGUST 2023 AT 11AM  
IN THE TOWN COUNCIL'S COMMITTEE ROOM LOCATED IN THE GUILDHALL, NORTHAMPTON

**PRESENT:** Councillors Marriott (Chair), Birch, Hibbert and Purser

**OFFICERS PRESENT:** S Carter (Town Clerk) and C Maclellan (Finance Officer)

### **22. APOLOGIES**

No apologies were submitted, all members were present.

### **23. DECLARATIONS OF INTEREST**

There were no declarations of interests.

### **24. MINUTES OF THE PREVIOUS MEETING**

Regarding minute 15, the RTC Medical element, it was commented that this did not reflect the point. Cllrs were merely wishing to ensure that value for money was obtained via stage right and not necessarily those who had been used previously.

**RESOLVED:** Taking the above point into account, the Chair was authorised to sign the minutes of the previous meeting held on 10<sup>th</sup> July 2023 as a true and accurate record of the proceedings.

### **25. REVENUE BUDGET 2023/24**

The FO circulated the budgetary report for month ending July 2023 and explained she had highlighted items that had movement of 10% or more. The FO highlighted the following budget codes:

Budget Code 4015 - Travel and Subsistence had increased to 47.5%

Staff travel for training etc

Budget Code 4120 – Subscriptions had increased to 90.5%

The FO explained subscriptions had increased as payments had been made for memberships to professional bodies like SLCC and NALC.

Budget Code 4125 – Telephone and Internet had increased to 45.9%

The FO stated that invoices had been received for line and internet leases from Horizon Telecomm.

Budget Code 4130 – Insurance had increased to 209.9%

As previously explained, the insurance was reviewed, having been initially done when the council was first set up. The review found that some of the key factors, namely population were not correct, and this had resulted in an increase to the insurance.

Budget code 4211 – Mayors transport had increased to 39.4%

In line with the use of the vehicle this had increased. It was commented that a review on the car would need to be undertaken in the future.

Budget Code 1190 – Interest Received had increased to 359%

The FO was pleased to explain that a higher amount of interest had been received on the Council's deposit and presumed it was due to the increase in interest rates of savings and current accounts. The clerk confirmed that a report had recently gone to the Policy and Finance Committee on the CCLA investment which was generating this interest.

Budget Code 4536 – Northampton In Bloom had increased to 95%

It was noted that the time of year meant that the bloom project was in full display and accordingly the majority of costs had also been received, resulting in the increase.

Budget Code 4561 Environmental Grants – Increase to 20%

The committee had recently approved a £5,000 grant which was the increase in this budget heading.

Budget Code 4400 Allotments Repairs and Maintenance – increase to 13.6%

Further water bills had been received. These were being logged and monitored.

Budget code 4170 Community Grants and 4171 Cllr Community Funding – Increase to 19.9%

Recent grant awards made from both these headings

Budget code 4015 Travel and Subsistence events – Increase to 38.6%

Many summer events had resulted in an increase in this heading to cover staff expenses. A heading had been made under the events code for greater transparency

Budget code 4501 Christmas Event – increase to 25%

Orders now going in for lights and items relating to Christmas events

Budget code 4502 Fireworks – increase to 41.8%

Orders now going in relating to fireworks event

Budget code 4503 Bands in the Park – increase to 95.8%

This event was now nearing the conclusion of the summer programme hence the near fullspend. It was noted that this was likely to be overspent by the end of the financial year mainly due and also because of the unplanned purchase of a custom built storage locker for the chairs that the bands use

Budget Code 4512 NMF22/NMF23 – increase to 134.8%

It was noted that this was represented as an overspend however, the relevant committee had agreed to increase the budget from £10,000 to £15,000, though this had been approved after the budget had been agreed.

Budget code 4519 Armed Forces Day – increase to 133.8%

Noted that this was overspent however, this was offset by the unbudgeted income of £2,000 that had been received in sponsorship. It was also noted that this was the first time this event had been organised by NTC so the true cost was not really known at the outset.

On noting the telephone and internet charges, it was agreed that a review of mobile phones would need to be undertaken. This was on the management task list but would be made a greater priority.

It was suggested that cllrs may want to attend the NALC and Local Government Association Conference in 2024. The Clerk would look into this, usually they are held in the early to mid-summer. Cllrs may also benefit from some sort of local cllr network. The clerk would raise this with Alan Burns the Parish Liaison Officer at WNC.

It was highlighted that it had been agreed to uplift the cllr allowances in line with the officer increases. This was not yet reflected in the budget but would result in an overspend.

**RESOLVED:** The budgetary report for the month ending July 2023 was circulated and reviewed.

## **26. PAYMENT OF ACCOUNTS**

Tabled for members was the payment list.

It was noted that under the Lloyds Bank Card Statement, a number of items, including charity pots were coded against Deputy Mayor when they should have been coded against Mayoral activities.

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

Committee members also checked and signed the bank reconciliations.

*The Chair recommended that the bank reconciliation item be discussed at this point as it related to bank payments.*

**RESOLVED:** to change the order of business

## **27. BANK RECONCILIATION RATIFICATION**

Circulated with the agenda was a report which explained that the Council had many rigorous checks and controls in place to manage its finances. One of these was the checking and signing of the bank reconciliations prepared by the FO, to ensure they correspond with the bank statements. This was done on a monthly basis by the Accounts Sub Committee.

The council's Financial regulations state:

2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman [or a cheque signatory] shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank

statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council (or duly authorised Committee).

**RESOLVED:** That two members of the Policy and Finance Committee (other than the signatories) are asked to do this at each Policy and Finance Committee meeting.

## **28. INTERNAL CONTROLS**

It was verbally reported that the Town Clerk was now randomly checking a payroll record of an employee every month. This ensured that what had been calculated was what was paid, in terms of salary, pension etc.

The Finance Officer had confirmed a date for the next internal check with Cllrs Purser and Hibbert.

**NOTED**

## **29. UNITY TRUST BANK – REQUEST FOR INFORMATION**

It was reported that a request had been received from Unity trust bank. The request asked that all 25 councillors be asked to provide their full name, address, date of birth and tax status as part of anti-money laundering procedures. The issue was further enhanced by the implication that failure to provide this information within 60 days may result in access to the bank account being jeopardised.

The Clerk reported that in his opinion this was unnecessary and overreaching. Whilst this requirement for named signatories on the account seemed appropriate, to ask this of all cllrs seemed excessive and portrayed a misunderstanding of how local government worked.

It was agreed that the Clerk seek further advice on this.

*Clerk's note: The Clerk raised this issue on a clerk's forum and with NALC. All agreed that this seemed unnecessary. The FO has undertaken significant work liaising with NCALC and with Unity Trust Bank to bring a resolution whereby only bank signatories are required to provide this information.*

## **30. FIVE YEAR BUDGET FORECAST**

The FO explained that she had undertaken the drafting of a five year budget projection. The FO had done this after consulting with the Clerk and the Assistant Clerk to get their views. As a result, the FO had produced a budget simulation based on a number of assumptions and projections. It was agreed that this would be shared at the budget working group.

The Chair stated that it was important that the Chairs be made aware of this and highlighted that the Council had no assets from which to generate income.

The issue of a scoping/project proposal document was also highlighted. The FO confirmed that she had drafted a document which had been shared with the Clerk and Assistant Clerk for their views. This document would be shared at a future Accounts Sub-Committee meeting.

**NOTED**

## **31. RISK REGISTER**

The Town Clerk explained that minor amendments had been made to the risk register in the preceding weeks. Insurance had been added having not previously been explicitly included.

Accommodation remained a high risk, with little information coming from WNC.

**RESOLVED:** That the risk register was presented and reviewed.

### **32. FURTHER ITEMS FOR CONSIDERATION FOR INFORMATION ONLY**

The FO presented the cashbook and bank statement for month ending July 2023 and the closing amounts aligned.

The Clerk informed councillors that he intended to purchase two Dell Laptops (one for the new officer and one office spare), through WNC. They came with a three year warrantee. There were no objections to this.

**MEETING CONCLUDED: 12:50PM**

Accounts Sub-Committee Paylist for Presentation and approval 7th August 2023

Invoices / Grants Paid / Bank Deductions - Requires Retrospective Committee Approval					
Invoice Date	Invoice No	A/c Name	Net Value	VAT	Invoice Total
14/07/2023	CCF191	Spring Boroughs Voice	£ 1,500.00	£ -	£ 1,500.00
12/07/2023	12265595A990421 Graspin Lane	Wave Utilities	£ 1,055.65	£ -	£ 1,055.65
02/07/2023	12291325A187737 Broadmead 010623- 200622	Wave Utilities	£ 248.64	£ -	£ 248.64
27/07/2023	76133	BHIB	£ 2,254.54	£ -	£ 2,254.54
02/08/2023	53555399	DVLA (NH1)	£ 290.00	£ -	£ 290.00
26/07/2023	Ending 3373	Lloyds Bank Card Statement	£ 275.15	£ -	£ 275.15
			£ 5,623.98	£ -	£ 5,623.98
Invoices posted to System pending approval and Payment					
Invoice Date	Invoice No	A/c Name	Net Value	VAT	Invoice Total
05/07/2023	31724	Bag it Don't Bin It Ltd	£1,250.00	£250.00	£1,500.00
18/07/2023	0004(2023)	Corby Silver Band	£500.00	£0.00	£500.00
31/07/2023	EXPENSES JULY 2023	Julie Thorneycroft (Expense Claims)	£25.36	£0.00	£25.36
09/07/2023	005/23	Mainline Big Band	£400.00	£0.00	£400.00
08/06/2023	NTL230	Northampton Town Centre BID	£366.62	£73.32	£439.94
25/07/2023	5	Northampton Ukulele Group (NUG's)	£100.00	£0.00	£100.00
25/07/2023	NBF/2023	Show Time Events Group Ltd	£5,000.00	£1,000.00	£6,000.00
11/07/2023	424001560934	West Northamptonshire Council	£35.00	£7.00	£42.00
31/07/2023	EXPENSES JULY23	Louise Hannam-Jones	£43.17	£0.00	£43.17
06/07/2023	MTR-07453	Tangerine Red Ltd	£55.00	£11.00	£66.00
26/07/2023	MTR-07493	Tangerine Red Ltd	£120.00	£24.00	£144.00
31/07/2023	MTR-07499	Tangerine Red Ltd	£260.00	£52.00	£312.00
26/01/2023	11550149.9	Anglian Water t/a Wave Utilities	-£1,767.75	£0.00	-£1,767.75
26/01/2023	11550149A9014408AME	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



Accounts Sub-Committee Paylist for Presentation and approval 7th August 2023

26/07/2023	12340188A9014401	Anglian Water t/a Wave Utilities	£58.28	£11.64	£69.92
26/07/2023	12341409A984758	Anglian Water t/a Wave Utilities	£16.79	£0.00	£16.79
26/07/2023	424001600577	West Northamptonshire Council	£195.00	£39.00	£234.00
26/07/2023	424001600645	West Northamptonshire Council	£7,878.00	£1,575.60	£9,453.60
13/07/2023	49023	Caribbean Jerk Ltd	£600.00	£120.00	£720.00
31/07/2023	EXPENSES JULY 2023	Catherine Maclellan (Expenses)	£128.57	£0.00	£128.57
12/07/2023	INV-0096	Classic Carriages of Northampton	£2,493.75	£0.00	£2,493.75
10/06/2023	78	Council for Voluntary Service Northampton	£54.00	£10.80	£64.80
24/07/2023	7035941	Eastern Shires Purchasing Organisation	£20.25	£4.05	£24.30
19/07/2023	INV:1001081	LUNAR PUBLISHING LTD	£150.00	£30.00	£180.00
21/07/2023	INV-3222	Northants CALC Ltd	£96.00	£19.20	£115.20
06/07/2023	2	Northampton & County Club	£80.00	£4.00	£84.00
08/07/2023	BK208455	Pitney Bowes Limited	£350.00	£0.00	£350.00
16/06/2023	424001542392	West Northamptonshire Council	£29.00	£5.80	£34.80
17/07/2023	424001596762	West Northamptonshire Council	£22.50	£4.50	£27.00
17/07/2023	424001596775	West Northamptonshire Council	£45.00	£9.00	£54.00
17/07/2023	424001596791	West Northamptonshire Council	£29.00	£5.80	£34.80
17/07/2023	CR424001596814	West Northamptonshire Council	-£29.00	-£5.80	-£34.80
			£19,289.21	£3,250.91	<b>£22,540.12</b>

Accounts Sub-Committee Paylist for Presentation and approval 7th August 2023

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
03/08/2023	424001611951	West Northants Council	£170.25	£6.00	£ 176.25
05/06/2023	INV-5392	Fully Fused Fireworks	£8,000.00	£1,600.00	£ 9,600.00
31/07/2023	LF/1029431	Take One Media	£60.00	£12.00	£ 72.00
23/06/2023	Ref North/ 02	Strategic Planning Consulting	£1,700.00	£0.00	£ 1,700.00
02/08/2023	LP287	Live Performers	£2,007.00	£0.00	£ 2,700.00
05/08/2023	INV-0092	MO Sounds	£13,485.00	£2,697.00	£ 16,182.00
02/08/2023	12365332A984757	Wave Utilities	£99.79	£0.00	£ 99.79
02/08/2023	12366848A984758	Wave Utilities	£249.91	£0.00	£ 249.91
03/08/2023	BK211684-1	SLCC	£490.00	£82.00	£ 572.00
					<b>£ 31,351.95</b>
Salaries / HMRC / Pension payments July					Value presented
Salaries (Net) for Aug including Mayoral Allowance					£19,881.30
HMRC -					£9,114.10
Pensions -					£8,307.12
Councillor Community Fund Applications, Approved at Grants Sub-Committee on 31st July and Pending Community Services on 25th September 2023:					
31/07/2023	CCF193	Martial Arts Academy	£400.00	Cllrs Fuchshuber & Meredith	Talavera
31/07/2023	CCF193	Emmanuel Church Food Bank	£900.00	Cllrs Fuchshuber & Meredith	Talavera
31/07/2023	CCF194	Northampton Bangladeshi Association	£500.00	Cllr Marriott	Semilong
31/07/2023	CCF195	Primrose Garden Group	£320.00	Cllr Birch	Trinity
			<b>£2,120.00</b>		



**Agenda Item 8**

**Northampton Town Council**

**Accounts Sub-Committee**

**Project/Event Proposal Form – report of Town Clerk**

**Purpose of report:** To seek the initial views of the Sub-Committee on the events/project/ideas proposal form

**Recommended:** That the sub-committee feedback any comments they have on the form

Members will recall that a Project/Event proposal form has been mooted for a while now as a means of putting forward proposals in a standard and consistent way.

The Finance Officer has produced the attached document which is now presented to the sub-committee for initial feedback and comment.

The FO has drafted the document based on her knowledge and experience and with the input of the Assistant Town Clerk and the team generally.

The form would be used by councillors, officers and members of the public etc who wanted the Town Council to undertake a project or event or to propose an idea. The purpose is that the form captures some of the basic details and asks the proposer to estimate the third party costs. The person completing the form would be expected to liaise with the appropriate officer when estimating the resource required. The completed form would then enable the appropriate committee to make an informed decision on whether to proceed with some knowledge of the implications to cost, staff capacity etc.

All proposals would be logged in a register where the outcome would be recorded. It should be noted that any proposals that are not taken forward would not be forgotten but instead remain on the log and revisited at a future time if it was thought appropriate or there was greater capacity etc.

The sub-committee are asked for their initial feedback. This will then go forward for formal consideration at the Policy and Finance meeting in October.

<b>PROPOSAL / BENEFIT CASE</b>		<b>No.1</b>
<i>Proposal Project/ Idea Name</i>		
<i>Officer</i>		<i>Date</i>
<i>Scope</i>	<i>WHO / WHAT / WHY / Purpose</i>	
<i>Benefits</i>		
<i>Objectives</i>	<i>OUTCOMES</i> 1.  2.  3.	
<i>Time frame e2e</i>	<i>Duration with Start &amp; completion date</i>	
<i>Timeline Conflicts?</i>		
<i>Estimated time to deliver</i>	<i>NUMBER OF WORKING HOURS</i> <i>NUMBER OF OUT OF HOURS WORKING</i>	
<i>Officer Capacity?</i>	<i>Yes / No</i>	
<i>Estimated cost</i>	<i>HOURS X RATE PLUS</i> <i>ALL SUPPLIER COSTS</i>	
<i>Approval Required</i>	<i>COUNCILLOR(S) /COMMITTEE / OFFICER</i>	
<i>Budget</i>	<i>Financed within existing budget (provide coding)</i> <i>New budget needed</i>	
<i>Risks</i>		
<i>Officer Recommended?</i>		
<i>Decision</i>	<i>Details of Cllr / Officer and Committee &amp; dates</i>	
<i>Officer Signature</i>		<i>Date</i>
<i>Cllr Signature</i>		<i>Date</i>