



ACCOUNTS SUB-COMMITTEE

Monday 7th August 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 Monday 7th August 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
1st August 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 10th July 2023 (p 3 – p 9)

4. Revenue Budget 2023/24

To receive the budgetary report for the month ending July 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. Unity Trust Bank – Request for information

Verbal report to be given

8. Five year budget Forecast

Verbal update to be given for information

9. Bank Reconciliation Ratification

Report attached

(p 11)

10. Risk Register

Clerk to give a verbal update

11. Further items for consideration for information only

ACCOUNTS SUB-COMMITTEE

MINUTES OF THE ACCOUNTS SUB-COMMITTEE MEETING HELD ON MONDAY 10TH JULY 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: Mr S Carter (Town Clerk), Mrs C Maclellan (Finance Officer) and Miss F Barford (Democratic Services Officer)

13. APOLOGIES

No apologies were submitted

14. DECLARATIONS OF INTEREST

There were no declarations of interests

15. MINUTES OF THE PREVIOUS MEETING

RESOLVED: The Chair was authorised to sign the minutes of the previous meeting held on 10th May 2023 as a true and accurate record of the proceedings.

The Finance Officer (FO) circulated a breakdown of the Bloom Budget that was requested at the previous meeting. A Councillor raised that the report would be beneficial to gain insight into the Bloom Budget expenditure. The FO explained in response to a question posed, that the Bloom Budget had a budget of £60,000 and it would be for the Environmental Services Committee to decide on any amendments to the annual budget during budget setting scheduled for November 2023. A Councillor raised that the watering costs would be dependent on the temperature and amount of rainfall over the summer months.

The FO explained in relation to the benchmarking of RTC Medical that Stage Right Productions Ltd complete their own internal benchmarking of supplier and had recommended RTC Medical to the Events Team. The Town Clerk stated Stage Right Productions Ltd were an experienced organisation and their services were procured nationally for events therefore, they were able to make recommendations of supplier and could receive best value. A Councillor requested that a copy of the Town Council's contract with Stage Right Ltd be provided at the next meeting. A Councillor questioned whether the Town Council could request evidence that RTC Medical's staff had the necessary credentials. The FO explained that RTC Medical would hold relevant documents that shown the staff provided were adequately trained.

The Town Clerk explained he had reached out to the Town Council's insurance provider for clarification on what capacity Councillors were covered however, he was still waiting a response and would provide an update at the following meeting.

16. REVENUE BUDGET 2023/24

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

Budget Code 40140 - Pay Roll Costs had increased to 93.3%.

The FO explained 93% included the committed expenditure for the annual payroll costs and had increased as the payroll for Councillors' allowances was processed.

Budget Code 4015 - Travel and Subsistence had increased to 29.1%

The FO stated Travel and Subsistence had increased as the Town Clerk attended a conference and had been reimbursed for the fuel expenses and an overnight stay.

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 NACO.

Budget Code 4125 – Telephone and Internet had increased to 33.4%

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

Budget Code 4209 – Mayoral Allowance had increased to 40%

The FO explained there had been sizeable increase compared to the previous meeting due to a payment to the former Mayor for his Mayoral Allowances for the month of May 2023 as well as the sitting Mayor's allowance.

Budget Code 1190 – Interest Received had increased to 235%

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.

Budget Code 4300 – Service Charge had increased to 89.1%

The FO explained a purchase order was raised for the Service Charge to remain in the Guildhall for the entirety of the Financial Year. In response to a question, the FO stated she believed the rate had increased by roughly 3%.

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

17. PAYMENT OF ACCOUNTS

The FO highlighted the first two items within the Pay List were deductions for the former Mayor's Charities, St Vincent De Paul's Society and the Army Benevolent Fund these had been posted however, she raised the amount differed slightly from the amount announced during Full Council as some donations were paid directly to the Charities on behalf of Cllr Meredith.

The FO explained the monthly bank account charge of £18 had been deducted, in addition to Xerox's quarterly copier lease charge. She continued to highlight that the Direct Debit for the Lloyd's Bank Card had been arranged for a payment of £179.37 and the breakdown had been itemized in the description. In response to a question, the Town Clerk clarified he manages the bank card and all payments must be authorised by himself.

A Councillor raised that the Extraordinary Council meeting lasted less than 30 minutes and the room hire had costed £120.15. In response the Town Clerk explained that the room was hired thirty-minutes prior and after the meeting to facilitate set-up and breakdown of the room. The Democratic Services Officer added that the charges for room hire depended on the time of day with weekends and after 8pm being more expensive and she would happily provide him with a booking form for his information.

In response to a question posed by a Councillor, the FO stated that Zen Office were a supplier who was used for the purchase of some stationary items, refreshments and biscuits for meetings.

The FO explained that included in the Pay List was a Sale section as a Mr Evans had made an overpayment to the Town Council and therefore the £200 difference was to be repaid to him.

The FO stated in relation to Salaries, HMRC and Pension payments in the July 2023 the report would be revised as it should have included the increments awarded backdated to April 2023. She added that the payroll provider does not complete these calculations, therefore she had to do this herself and it had been very time consuming. A Councillor commented that the payroll provider provided great affordability to complete Officers and Councillor's payroll and requested the FO contact them to see if they were able to provide a quotation to include calculations within their service.

RESOLVED: The payments as detailed in the Payment of Accounts be approved.

18. INTERNAL CONTROLS

The FO explained Councillors Birch and Purser had completed the previous Internal Controls Checklist in May 2023 however, the next Internal Controls Checklist would need to take place in September 2023 therefore, Councillor Purser would need to nominate another Councillor to attend.

AGREED: That Councillors Hibbert and Purser would complete Internal Controls Check for Quarter 2 of Financial Year 23-24.

19. INTERNAL CONTROLS AUDIT – EMAIL TO CLLRS

The FO explained that the Internal Auditors had completed their report and within their feedback it was advised no Internal Controls were completed within the month of August 2022. A Councillor raised that the month of August was an informal recess as some Councillors go on holiday. The FO stated that she had also explained to the Internal Auditors that the Internal Controls procedure had changed since August 2022 and this was first put into practice in February 2023.

20. RISK REGISTER

The Town Clerk explained the risk register was now formatted as an excel spreadsheet and he had tasked the Assistant Town Clerk to review options that would assist in managing Officers' wellbeing. The Town Clerk wanted to make the Sub-Committee aware he had been completing work on benchmarking and reviewing paperless agenda systems and if the Council was to proceed then it may require a new form of IT equipment and software.

In response to a question, the Town Clerk stated he had not received any further information regarding the Town Council's lease agreement to use the Guildhall that could cease March 2024.

RESOLVED: The risk register was presented and reviewed.

21. FURTHER ITEMS FOR CONSIDERATION FOR INFORMATION ONLY

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

MEETING CONCLUDED: 12:20PM

Invoices Paid / Bank Deductions - Requires Retrospective Committee Approval

Invoice Date	Invoice No	A/c Name	Net Value	VAT	Invoice Total
30/06/2023	Mayors Charity	St Vincent de Paul	£ 6,858.29	£ -	£ 6,858.29
30/06/2023	Mayors Charity	The Army Benevolent Fund (The Soldiers Charity)	£ 6,858.29	£ -	£ 6,858.29
30/06/2023	Bank Service Charge	Unity Trust Bank	£ 18.00	£ -	£ 18.00
03/07/2023	DD July	Xerox	£ 295.92	£ 59.18	£ 355.10
26/06/2023	Ending 3373	Lloyds Bank Card Statement	£ 179.37		£ 179.37
			£ 6,858.29	£ -	£ 14,269.05

Invoices posted to System pending approval and Payment

Invoice Date	Invoice No	A/c Name	Net Value	VAT	Invoice Total
21/06/2023	161	All Saints Church	£500.00	£0.00	£500.00
23/06/2023	34	Anderson's Activities Ltd (t/a Caribbean	£600.00	£120.00	£720.00
22/06/2023	2109	AR Media Productions Limited	£1,750.00	£350.00	£2,100.00
04/07/2023	2307041	Bounce Time	£1,160.00	£0.00	£1,160.00
04/06/2023	INV-0089	Classic Carriages of Northampton	£3,057.50	£0.00	£3,057.50
25/05/2023	1385	The Deco Theatre Ltd	£587.00	£0.00	£587.00
26/06/2023	INV-0041	J.Golby and Son	£760.00	£152.00	£912.00
20/06/2023	GFA15-16/2015	Guardian First Aid Training Ltd	£600.00	£120.00	£720.00
24/06/2023	11	Ignition	£400.00	£0.00	£400.00
03/07/2023	EXPENSES JULY 23	Josephine Haines (Expense Claims)	£27.05	£0.00	£27.05
05/07/2023	23/004	The Kibworth Band	£450.00	£0.00	£450.00
04/05/2023	SIN005042	Living Streets	£1,238.00	£247.60	£1,485.60
30/06/2023	EXPENSES JUNE23	Louise Hannam-Jones	£23.82	£0.00	£23.82
19/06/2023	INV:1000950	LUNAR PUBLISHING LTD	£675.00	£135.00	£810.00
28/06/2023	17919	Microshade Business Consultants Ltd	£295.00	£59.00	£354.00
06/07/2023	18012	Microshade Business Consultants Ltd	£659.76	£131.95	£791.71
22/06/2023	1057	MM Maxi / Mini Marquee Hire Network	£1,310.00	£262.00	£1,572.00
27/06/2023	01/23	Northampton Concert Band	£550.00	£0.00	£550.00
06/07/2023	6450	Northamptonshire Music & Performing Arts	£350.00	£0.00	£350.00
20/06/2023	ADD-2023	NS-UK Group (Northern) Ltd	£358.00	£71.60	£429.60

Accounts Sub-Committee Paylist for Presentation and approval 10th July 2023

03/07/2023	AF-1	NS-UK Group (Northern) Ltd	£910.00	£182.00	£1,092.00
19/06/2023	NC220623	Ian Beckles (Pan Music Entertainment)	£1,125.00	£0.00	£1,125.00
19/06/2023	14014417	Plantscape Ltd	£22,148.00	£4,429.60	£26,577.60
05/07/2023	BK211152-1	SLCC Enterprises Ltd	£60.00	£12.00	£72.00
02/07/2023	1364	Stage Right Productions	£172.00	£34.40	£206.40
02/07/2023	1365	Stage Right Productions	£2,360.50	£472.10	£2,832.60
05/07/2023	EXPENSES JULY 23	Stuart Carter (Expense Claims)	£20.16	£0.00	£20.16
25/06/2023	827	The Swingettes	£680.00	£0.00	£680.00
20/06/2023	MTR-07403	Tangerine Red Ltd	£796.56	£0.00	£796.56
21/06/2023	MTR-07407	Tangerine Red Ltd	£755.60	£151.12	£906.72
27/06/2023	MTR-07424	Tangerine Red Ltd	£195.67	£39.13	£234.80
16/06/2023	OP/I630280	Veolia ES (UK) Ltd	£814.50	£162.90	£977.40
26/01/2023	11550149.9	Anglian Water t/a Wave Utilities	-£1,767.75	£0.00	-£1,767.75
26/01/2023	11550149A9014408AMEN	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
21/06/2023	12185098A984758	Anglian Water t/a Wave Utilities	£1,634.47	£0.00	£1,634.47
09/06/2023	424001505630	West Northamptonshire Council	£17,143.94	£0.00	£17,143.94
16/06/2023	424001542392	West Northamptonshire Council	£29.00	£5.80	£34.80
28/06/2023	424001547465	West Northamptonshire Council	£114.15	£6.00	£120.15
28/06/2023	424001547478	West Northamptonshire Council	£60.00	£12.00	£72.00
29/06/2023	424001547902	West Northamptonshire Council	£3,000.00	£600.00	£3,600.00
29/06/2023	CR424001548118`	West Northamptonshire Council	-£3,000.00	£0.00	-£3,000.00
04/07/2023	424001557905	West Northamptonshire Council	£37.50	£7.50	£45.00
30/06/2023	SINV00721832	Zenoffice Limited	£106.51	£0.00	£106.51
		Total Unpaid	£63,378.40	£7,763.70	£71,142.10
		Total invoices that need retro approval	£6,858.29	£0.00	£14,269.05
		Bank transactions not yet posted in Rialtas			
			£63,378.40	£7,763.70	£85,411.15

Sales					
45108	SINV0011	Albert Evans	£200.00		£200.00

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
20/06/2023	30738	Association of Democratic Officers			£ 132.00
23/06/2023	45015	Chelsea Hire			£ 191.26
07/07/2023	070723/1	Edmonstones			£ 240.00
07/07/2023	48319/0605775	Horizon			£ 896.94
07/07/2023	A0003	leighton-Linslade Concert Band			£ 400.00
03/07/2023	22736	Moonscape			£ 315.00
08/06/2023	BK155423	Pitney Bowes			£ 10.41
06/07/2023	VOI0032799	ZenOffice			£ 68.22
					£ 2,253.83

Salaries / HMRC / Pension payments July

**Value presented
10/07**

Salaries (Net) for July including Mayoral Allowance NOTE! Salary report will be revised it should have been backdated to 1st April 2023 for new salary uplift	£ 19,700.36
HMRC - Note will be adjusted to reflect the above	£ 9,057.19
Pensions - Note will be adjusted to reflect the above	£ 8,234.76

Total Salaries / HMRC / Pension

Total Invoices

General Community Fund Applications, pending approval from Grants Sub-Committee on 15th June 2023 and Community Services on 19th June 2023:

CGF56	The Lowdown Northampton				£10,000
CGF68	Northampton Town Centre BID	Classic Car Event			£3,000
CCF186	Community Space St Crispins	Park Bench	Talavera	Meredith Fuchshuber	£1,000

Accounts Sub-Committee Paylist for Presentation and approval 10th July 2023

CCF185	Friends of St Peters Marefair	Churchyard Planting	Abington	Purser	£200
ENVIRONMENTAL Grants, pending approval from Environmental Services Committee meeting 03/07/23:					
CCGS1	NB SOUTH COURT ENVIRONMENTAL				£5,000
TABLED! CCF190	Doddridge Centre Ltd	Events at Doddridge Centre	Spencer	Eales	£988
					£20,188



Agenda Item 9

Northampton Town Council

Accounts Sub-Committee

Bank Reconciliation Ratification – report of Town Clerk

Purpose of report: To advise the sub-committee of the need to formally ratify the bank reconicalltions once a quarter by a non-bank signatory

Recommended: That the sub-committee consider and recommend how they wish to nominate a fellow councillor too undertake this requirement

The Council has many rigierous checks and controls in place to manage its finances. One of these is the checking and igning of the bank reconciliations, to check they correspond with the bank statements. This is 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).

It is noted that at present all the members of the Accounts Sub-Committee are bank signatories (cheque signatories).

The sub-committee is therefore asked to consider how they wish to nominate another councillor to undertake this check on a quarterly basis. It is suggested that the sub-committee may wish to nominate the councillor and invite them to the appropriate meeting of the sub-committee to undertake the said check. This would ensure the check is done and minuted as t would form part of the formal meeting.