



Extraordinary Council Meeting – 26th June 2023 – 18:00

To: All Northampton Town Councillors

You are summoned to attend the Extraordinary Meeting of Northampton Town Council to be held in the Court Room at the Guildhall, Northampton at 18.00 on Monday 26th June 2023 when the business set out below will be transacted.

Public participation is welcomed in accordance with Standing Orders and the Council's Public Participation Policy

A handwritten signature in black ink, appearing to read 'Stuart Carter'.

Stuart Carter
Town Clerk
20th June 2023

Guildhall
Northampton
NN1 1DE

A G E N D A

1. Apologies for Absence

2. Public Questions/Statement Time:

To receive any questions or statements from members of the public

Please note that in accordance with the Council's Standing Orders a question/statement may only be asked/made if written notice has been given to the Town Clerk by midday on the working day before the meeting.

3. Declarations of Interest

4. Approval of the Annual Governance Statement and Annual Return (AGAR) 2022/23

- a) To approve the Annual Governance Statement (draft enclosed)
- b) To approve the Accounting Statement (draft enclosed)

(p 3 – p 20)

5. Annual Review of Subscriptions and Direct Debits

Report attached

(p 21 – p 22)

Scheduled Upcoming Meetings for information (all meetings on a Monday at 6 pm unless otherwise stated)

Planning Committee	26 th June
Staffing Sub-Committee	28 th June (Wednesday 12 noon)
Environmental Services Committee –	3 rd July
Accounts Sub-Committee –	10 th July (11am)
Policy and Finance Committee –	17 th July
Planning Committee	24 th July
Council	31 st July

Northampton Town Council

Council Meeting – 26th June 2023

APPROVAL OF THE ANNUAL GOVERNANCE STATEMENT AND ANNUAL RETURN (AGAR) FOR 2022/23 – REPORT OF TOWN CLERK

Purpose of Report: This report presents the Annual Governance Statement and the Annual Accounting Statements to Full Council, for the financial year 2022/23, in the form of the Annual Governance and Accountability Return (AGAR), attached at Appendix A.

Recommended: It is recommended that Councillors follow the order of business as laid down in the Accounts and Audit Regulations Act 2015 and consider and approve the AGAR accordingly

Requirements of the AGAR

Smaller authorities are required by law under the Accounts and Audit Regulations 2015 to prepare accounting statements for the year ended 31 March 2023 in the form required by proper practices, as provided in the updated Joint Panel on Accountability & Governance, Governance and Accountability for smaller Authorities in England Practitioners' Guide (JPAG).

The Regulations require smaller authorities to ensure that, prior to 3 July 2023, they submit a completed and approved AGAR to the External Auditor. To achieve completion, the AGAR must be presented to Councillors, to undertake:

- The annual review of the effectiveness of the system of internal control; and
- Review the findings of the review, the internal audit work performed and the internal audit arrangements.

Annual Governance Statement (AGS)

In accordance with the Regulations, the Council must consider the internal audit work performed and the internal audit arrangements in place. Members will recall a number of actions and policies undertaken throughout the year to comply with this including the assessment of risk. The town council has a comprehensive process in assessing and monitoring risk, it being a standing item on the Accounts Sub-Committee agenda. This is complemented by an extensive process of councillor internal control checks that take place quarterly.

Accounting Statements

The accounting statements are attached for information. These have previously been presented to the Accounts Sub-Committee. They support the information required in the annual return.

Members will note a number of agreed earmarked reserves and a contribution to the general reserves. Any unspent moneys not earmarked go into general reserves.

Order of Business

In accordance with the Accounts and Audit Regulations 2015, the Annual Governance Statement must be approved prior to the Accounting Statements, with the correct order of business on the agenda, and this must be evidenced by the meeting minute references and date.

In advance of this meeting of the Full Council, the RFO has signed and dated Section 2 – Accounting Statements 2022/2023 of the AGAR Part 3 as required by the Regulations.

At this approval meeting, Full Council must, in the following order:

- Consider the comments made by the Internal Auditor.
- Approve the Annual Governance Statement by resolution in advance of approving the Accounting Statements;
- Consider the Accounting Statements;
- Approve the Accounting Statements by resolution; and
- Ensure the Accounting Statements are signed and dated by the person presiding at the meeting (The Town Mayor) at which that approval is given.

Annual Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	Northampton Town Council		
Name of Internal Auditor:	Mrs TL Charteress	Date of report:	6 th June 2023
Year ending:	31 March 2023	Date audit carried out:	2 nd June 2023

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

To the Mayor of the Council:

Thank you very much to the Town Clerk & Finance Officer for supplying me with the information I requested to carry out this Annual Internal Audit. I have met with both officers via video call and conducted the audit remotely.

Results

The work completed is identified in the table below and action required is highlighted:

Area of Work	Observations/Points
Adoption of Policies	A review is currently being conducted of all key policies
Accounting Records	<p>The Accounts were properly maintained during the financial year and the correct carry forward figure was rolled over.</p> <p>I note the Council tightened up processes relating to the Mayor's charitable proceeds by deciding to open a second bank account which was approved at the Policy & Finance Meeting in April 2022, this was discussed again at the November meeting of the Accounts Sub-</p>

	<p>Committee following difficulties opening the account, and an account is yet to be opened. The Mayor's Charity funds are sitting in the Council's bank account and are separately detailed.</p> <p>The Council resolved to move money into a CCLA investment account and delegated power was given to the Town Clerk to manage a constant balance of £100,000 in the current account</p>
Asset Register	The Asset Register was reviewed and approved at the Policy & Finance Sub-Committee meeting in October and appears to be an accurate reflection of Council owned assets
Bank reconciliations	Bank reconciliations were reviewed and confirmed to be done on a regular basis with due care and attention and were reported to the Accounts Sub-Committee. Bank balances were confirmed to statements as at the 31 st March 2023
Budget	The Town Council followed due process for the agreement of the Budget of £2,139,337.00 at the full Council meeting in January
Due process	The Council agreed to use a credit/debit card in April 2022 to prevent using the goodwill of staff to make purchases
Earmarked Reserves	<p>I am advised by the Clerk that Earmarked Reserves were agreed by full Council as part of the budget resolution and the detail was presented as part of a comprehensive budget report</p> <p>NOTE: The Council has a duty to be transparent and Earmarked Reserves detail should be Minuted and agreed as a separate resolution</p>
Insurance	Insurance cover was reviewed and appears to be appropriate & adequate and was paid to BHIB in May 2022
Internal Control	<p>The Internal Control process started well at the beginning of the financial year and was reported to the Accounts Sub-Committee in detail. The process provided excellent scrutiny of the accounts which was detailed in the Minutes</p> <p>NOTE: Internal Control seems to have dwindled during the year despite the Financer Officer making Cllrs aware of its necessity. There were no Internal Control checks made during May – October 2022. I am aware of recent changes to this process however I raised this matter in my Internal Audit Report last year and would ask that Council address this as a matter of urgency</p>
Minutes of Meetings	Minutes were reviewed and were found to be in good order
PAYE	Payments to HMRC are being paid monthly and are following correct

	procedures
Payments	Payments followed due process and have been accounted for correctly
Precept	The Town Council followed the correct procedure to agree the Precept Demand of £1,807,837.00 at the January full Council meeting
Risk Assessments	The Town Council's Risk Register was reviewed in November at the Policy & Finance Sub-Committee and Members agreed to review the Strategic Risk Register quarterly
VAT return	The balance as at 31 st March 2023. No errors were observed.
Website	The website needs attention: NOTE: There are many duplicated items and this is in some part, because of inconsistent labelling. Minutes produced are missing some Appendix, and the detailed Internal Audit Reports have not been published
Year-end procedures	Year-end procedures were carried out in the correct manner.

Summary

In my opinion the Council's books and records are in very good order and follow due process in all elements.

I wish the Town Council a very successful 2023/2024 and look forward to returning in 2024 to carry out the Annual Internal Audit.

Yours sincerely,

Mrs Tina L Charteress CiLCA
Internal Auditor to the Council
07818 084231
tcharteress@gmail.com

The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2022	Year ending 31 March 2023
1. Balances brought forward	75,186	1,158,435
2. Annual precept	1,775,500	1,793,300

3. Total other receipts	6,000	282,961
4. Staff costs	232,412	399,863
5. Loan interest/capital repayments	0	0
6. Total other payments	465,839	831,207
7. Balances carried forward	1,158,435	2,003,626
8. Total cash and investments	1,192,853	1,974,639
9. Total fixed assets and long-term assets	9,957	23,814
10.Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2020)*. It is a guide to the accounting practices to be followed by local councils and it sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from:

<https://www.northantscalc.com/uploads/practitioners-guide-2020-2.pdf>

Northampton Town Council

Statement of Accounts

(Not Subject to Audit)

31st March 2023

Northampton Town Council

Index

31st March 2023

Page No(s).

1	Income and Expenditure Account
2	Income And Expenditure Account and Annual Return Reconciliation
3	Balance Sheet
4	Annual Return

Northampton Town Council

Income and Expenditure Account

for the Year End 31 March 2023

2022	2023	2023	2023
£	£	£	£
Net	Gross	Income	Net
<u>Expenditure</u>	<u>Expenditure</u>	<u>Income</u>	<u>Expenditure</u>
DIRECT SERVICES TO THE PUBLIC			
(66,210) The Guildhall	(66,998)	-	(66,998)
(29,869) Open Spaces and Environment	(53,326)	73,388	20,062
(1,028) Allotments	(23,045)	-	(23,045)
(52,517) Community Grants	(96,415)	-	(96,415)
(47,438) Community Services	(113,511)	-	(113,511)
(21,678) Public Events	(303,246)	177,340	(125,906)
DEMOCRATIC, CIVIC AND CENTRAL COSTS			
(284,582) Central Administration	(460,838)	-	(460,838)
(26,030) Corporate Management	(8,896)	-	(8,896)
(168,899) Civic and Democratic	(104,794)	-	(104,794)
6,000 Other Costs and Income	-	32,233	32,233
(692,251)	<u>(1,231,069)</u>	<u>282,961</u>	(948,108)
1,775,500 Annual Precept			1,793,300
(597,961) Transfer (to) from Earmarked Reserves			(411,301)
<u>485,288</u> Net (Deficit) Surplus for the year			<u>433,891</u>

Reserve Movements

	Balance	Movement	Balance
	2022	for Year	March 2023
General Fund	554,474	433,891	988,365
Earmarked Reserves	603,961	411,301	1,015,262
	<u>1,158,435</u>	<u>845,192</u>	<u>2,003,627</u>
	Box 1		Box 7

Northampton Town Council

Income And Expenditure Account and Annual Return Reconciliation

for the Year End 31 March 2023

Annual Return Box Numbers	Income			Expenditure		
	Box 2	Box 3	Total	Box 4	Box5	Box 6
	Precept	Other Income		Staff Costs	Loans Repaid	Other Costs
Direct Services						
The Guildhall					66,999	66,999
Open Spaces and Environment		73,388			53,326	53,326
Allotments					23,045	23,045
Community Grants					96,415	96,415
Community Services					113,511	113,511
Public Events		177,340	177,340		303,246	303,246
Democratic, Management and Civic						
Central Administration		-	-	399,863		60,974
Corporate Management					8,896	8,896
Civic and Democratic					104,794	104,794
Democratic, Civic and Ceremonial		32,233	32,233		-	-
Precept	1,793,300		1,793,300			-
Totals Carried to Annual Return	1,793,300	282,961	2,002,873	399,863	-	831,206

Northampton Town Council

Annual Return

for the year ended 31st March 2023

	2022	2023
Box 1 Balances Brought Forward	75,186	1,158,436
Box 2 Annual Precept	1,775,500	1,793,300
Box 3 Other Receipts	6,000	282,961
Box 4 Staff Costs	(232,412)	(399,863)
Box 5 Loan interest/Capital	-	-
Bpx 6 Other Payments	(465,838)	(831,206)
Box 7 Balances Carried Forward	1,158,436	2,003,627
Box 8 Total Cash & Investments	1,192,853	1,974,639
Box 9 Total Fixed Assets (Cost)	9,957	23,814
Box 10 Loans Outstanding	0	0

Annual Governance and Accountability Return 2022/23 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
 - **Sections 1 and 2** must be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2023
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2022/23

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2022/23

NORTHAMPTON TOWN COUNCIL

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			<input checked="" type="checkbox"/>
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>		
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>		
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			<input checked="" type="checkbox"/>
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	<input checked="" type="checkbox"/>		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	<input checked="" type="checkbox"/>		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	<input checked="" type="checkbox"/>		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

06/02/2023 06/06/2023

Name of person who carried out the internal audit

NORTHANTS CALC LTD MRS T. CHARTELES

Signature of person who carried out the internal audit

SIGNED INTERNAL AUDIT T. Charteles

Date 06/06/2023

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

NORTHAMPTON TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>Yes' means that this authority: prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

NORTHAMPTON TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	75,186	1,158,435	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records. Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	1,775,500	1,793,300	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	6,000	282,961	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	232,412	399,863	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	465,839	831,207	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,158,435	2,003,626	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	1,192,853	1,974,639	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	9,957	23,814	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)				The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

20/06/2023

Date

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of

NORTHAMPTON TOWN COUNCIL

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2022/23

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2022/23

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Northampton Town Council
Council Meeting – 26th June 2023

ANNUAL REVIEW OF SUBSCRIPTIONS AND DIRECT – REPORT OF TOWN CLERK

Purpose of Report: This report presents the to the council a list of annual subscriptions and a list of direct debits for review and approval.

Recommended: That the council review and approve the list.

Subscriptions

The Council has a number of recurring annual subscriptions that the council are required to review and approve annually in accordance with the standing orders. These are mostly memberships to various organisations, but do also include software subscriptions. NCALC is the largest cost and gives the council access to advice and expertise, discounted training as well as supporting NALC in its role in supporting the sector at national government level.

Direct Debits

Similarly, with Direct Debits, the council is required to review and approve these on an annual basis. These direct debits are mostly monthly/quarterly and are for goods and services, notably the photocopier and the telecoms. Regarding Horizon, the council is in a contract for the telephones that was set up on its creation. The payments are also reported at the Accounts Sub-Committee meetings.

Supplier Name	Date /period	Cost Net	Description
Northampton Heritage Forum	April 23-March 24	£40.00	Membership
Northants CALC	April 23-Mar 24	£8,104.44	NCALC membership
Society of Local Council Clerks	01 June 22 -31 May 23 To be renewed	£414.00	SLCC membership Stuart Carter
Canva	Annual	£99.00	Access to a library of images, design software
Zoom	26 Nov 22 - 27 Nov 23	£119.90	Access to use Zoom as an online meeting place
Purple Guide	17 May 22 -18 May 23 to be renewed	£30.00	Membership for access guidance relating to H&S, welfare for outdoor events.
Information Commissioners Office (Data Protection)	Jan 23-Jan 24	£35.00 (DD)	Under the Data Protection (Charges and Information) Regulations 2018 (the Regulations) they must

			also pay an annual data protection fee,
Driver & Vehicle Licence (DVLA)	August 22 - July 23	£265.00 (DD)	Tax Mayors Car
Horizon	Monthly	Variable c £800 p/mth (DD)	Landline / lease / mobile costs
Lloyds Bank Card	Monthly	variable card limit £2000 (DD)	One off purchase / emergency use
Zen Office	Monthly	Variable c £50 p/mth (DD)	Copier costs
Xerox Finance	Quarterly	£355.10 (DD)	Copier lease costs