

## **ACCOUNTS SUB-COMMITTEE – 12<sup>TH</sup> AUGUST 2024**

MINUTES OF THE ACCOUNTS SUB-COMMITTEE MEETING HELD ON 12<sup>TH</sup> AUGUST 2024 IN THE TOWN COUNCIL'S COMMITTEE ROOM, LOCATED IN THE GUILDHALL, NORTHAMPTON

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

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

### **19. APOLOGIES**

Apologies were submitted by Councillor Evans.

### **20. TO AUTHORISE THE CHAIR TO SIGN THE MINUTES OF THE LAST MEETING HELD ON 7TH JULY 2024**

**RESOLVED:** The Chair was authorised to sign the minutes of the previous meeting held on 7<sup>th</sup> July 2024 as a true and accurate record of the proceedings.

### **21. TO REVIEW ANY UPDATES ON ACTIONS ASSIGNED DURING THE PREVIOUS MEETING HELD ON 7TH JULY 2024**

The Democratic Services Officer (DSO) tabled correspondences from the Responsible Finance Officer (RFO) that detailed the annual water costs for Graspin Lane allotment site were £1,846.88.

It was highlighted, that since the Town Council's start, CIL monies received included none received £0 for financial year 2022 (FY22) and FY23, £9,598.58 on 23/06/23 for FY24, £6,349.35 on 24/11/23 for FY24 (covering the period from April 2023 to September 2023), and £14,245.32 on 17/05/24 for FY25 (covering the period from October 2023 to March 2024), bringing the total CIL funds to £30,193, with £15,948 held in emergency reserves and £14,245.32 received this financial year.

The Chair asked whether the Communications Officer had provided any information on the public's engagement with the new branding and promotional material. The RFO stated she was unsure whether this was communicated to the Communications Officer.

The RFO checked the risk register and confirmed the categorisation for 'Reduction in tax base' had been increased to red. The Town Clerk requested the action relating Business continuity rolled-forward as the management were yet to meet to discuss this in greater detail.

### **22. NOTES FROM THE BUDGET WORKING GROUP MEETING HELD ON 16TH JULY 2024**

The Chair explained the minutes would be reviewed in-depth at the next Budget Working Group meeting. The RFO explained the next Budget Working Group meeting would be beneficial to discuss budgets prior to budget setting. The DSO confirmed the next meeting would take place on 10<sup>th</sup> September 2024 at 6pm.

### **23. REVENUE BUDGET**

The Responsible Financial Officer (RFO) explained that items highlighted within the Revenue Budget had seen changes of approximately 10% compared to the previous month. She noted that payroll costs were projected to slightly overspend, primarily due to the transition to a new payroll provider. This expense was recorded under Budget Code 4010 and was as 127.3% of the allocated budget. The reason for this is the new Purchase Order raised for the contract period 01/07/24 – 30/06/25 (showing as committed spend in FY24-25, however, 3 months relate to FY25-26 which will be carried over. It was still expected to go slightly over budget forecast, due to the slight increase in cost as a result of the supplier change.

The RFO also highlighted an increase in office supplies and photocopying costs under Budget Code 4101, with 32.5% of the budget currently spent.

Additionally, the RFO drew attention to the rise in advertising and marketing expenses within the Central Administration budget. These costs, captured under Budget Code 4140, included expenses such as promotional materials designed by Tangerine Red and leaflets printed by Solarpress. The percentage spent in this category has reached 92.8% of the budget. Furthermore, there was a noted increase in marketing and advertising under Civic and Democratic services, specifically due to the purchase of a blank cheque for the Mayor's charity, which could also be used for grants. This is also recorded under Budget Code 4140 within the Revenue Budget. The RFO posed whether the purchase of the blank cheque be moved and costed to the general advertising and marketing budget, budget code 4140 as the cheque had multiple uses outside of Civic and Democratic.

**ACTION:** The RFO to move the cost associated with the blank cheque from budget code 4140 Advertising & Marketing under Civic and Democratic to Advertising and Marketing under Central Administration.

The RFO explained the change in mayoral transport costs were due to invoices received for fuel for months May, June, and July, along with the costs associated with the Mayor's driver. These expenses are recorded under Budget Code 4211, that it had reached 88.6% of the budget. A Councillor asked what the mile per gallon was on the Mayor's Car. The Town Clerk explained he would speak with the Mayor's driver and request this information.

**ACTION:** The Town Clerk to request information from the Mayor's Driver what the mile per gallon was on the vehicle.

The RFO also mentioned expenditure under the Environmental Services budget, specifically in advertising and marketing was due to the purchase of marketing material under Budget Code 4140, with 83.7% of the budget utilized.

Finally, the RFO explained that the 4140 310 Advertising and Marketing budget for Community Services was shown in brackets because there is no budget for it under Community Services Committee, the costs relate to Leaflets for Grants were posted there for transparency. The RFO also highlighted the proactive approach of the Events and Projects Team in raising purchase orders in a timely manner, ensuring that committed amounts are accurately reflected in the budget.

A Councillor commented there was not much expenditure under the Planning Committee's budget. Another Councillor explained the Planning Committee had received training alongside support for responding to West Northamptonshire Council's Local Plan consultation.

**RESOLVED:** The Revenue Budget was tabled, presented and reviewed.

## 24. PAYMENT OF ACCOUNTS

The RFO explained that the first section of the payment list referred to payments already made, which required retrospective approval. A Councillor commented on the bank card that it should be the Town Clerk or Assistant Town Clerk making these payments rather than officers. The RFO acknowledged that the process of using the bank card needed to be reviewed, as the reconciliation process was also time-consuming. A Councillor then queried whether officers could make payments using their personal cards and be reimbursed later. The Town Clerk clarified that this would be against the financial regulations, which prohibit officers from using their own

cards for such purposes. The RFO highlighted that Councillor Community Fund grant application CCF268 was required retrospective approval.

The RFO presented the payment of accounts, noting that links had now been included to enable instant access to the relevant documents, as suggested by Councillor Russell during internal controls.

In response to a question, the RFO explained that the invoice from Stage Right related to consultation charges for three months, and that they provided a schedule of meetings attended as a report to the Assistant Town Clerk for validation before issuing their invoice. A Councillor commented that Stage Right provided valuable advice, particularly concerning the safety of events.

The RFO also highlighted that an invoice had been received for muniments insurance. In response to a question, the Town Clerk explained the insurance company completed a valuation of the items, it was not the historical value more so, the cost to remake the item like-for-like.

The RFO stated in terms of pension payments when on maternity leave, the Town Council contribute 26% of the average salary 3-month prior to maternity leave and not 26% of salary paid Maternity payments result in a reduction in HMRC payment, however, not the full 100%.

**ACTION:** The Town Clerk to circulate the valuation of the items covered by the muniments insurance to members.

## **25. BANK RECONCILIATION**

The RFO presented copies of the bank statements, cash books for the CCLA Deposit Fund and Unity Bank Account for review and balancing.

**RESOLVED:** The RFO presented the bank statements and cash books which were reviewed and signed for accuracy by members.

## **26. INTERNAL CONTROLS**

The RFO explained Councillor Hallam was nominated to complete the next internal control check alongside Councillor Russell. The RFO highlighted in addition to the scheduled Internal Control checks she would be happy to organise sessions with Councillors who had any questions or who wish to gain a further understanding of the Council's finances and systems.

**NOTED**

## **27. RISK REGISTER**

The RFO presented the Risk Register, she explained that 'loss of tax base' had been re-categorised a higher risk as requested at the previous meeting.

## **28. COST OF STAFF RESOURCES FOR EVENTS**

The RFO stated the subject of overtime of the staff attending events had been frequently raised therefore, she had created a spreadsheet to capture and demonstrate the cost throughout the year. She continued, on the current trajectory the Payroll (Salaries / NI/ Pension) budget would continue to rise given the volume of additional hours paid therefore, it could be posed these costs be deducted from the specific event budget code. A Councillor commented once the information had been captured and presented it would enable a greater understanding by the Council of the whole cost of the event. Another Councillor stated this information would enable conversations on whether the level of support was truly required. The Town Clerk added, that logistical support would still be required at some events to ensure safety however, officer time provided at stall hosting should be still be considered for the purpose of promoting and engaging with the community . A Councillor commented that time off in lieu should be costed as well since it was a hidden cost. RFO stated the document would be maintained and presented at each meeting.

**MEETING CONCLUDED: 12:25PM**  
**MONDAY 9<sup>TH</sup> SEPTEMBER 2024 AT 11AM**

**DRAFT**