



NORTHAMPTON TOWN COUNCIL

ACCOUNTS SUB-COMMITTEE

13th December 2021

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 Room 5 at the Town Council's offices at the Guildhall, Northampton on Monday 13th December 2021 at 11.00 a.m. 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
7th December 2021**

**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 15th November 2021 (attached)
- 4. Revenue Budget 2021/22**
To receive the budgetary report for the month ending November 2021 (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)

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**NORTHAMPTON TOWN COUNCIL
ACCOUNTS SUB COMMITTEE**

**Minutes of the meeting held on 15th November 2021 at 11.00
in Room 5 of the Town Council Offices at Northampton Guildhall**

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

In attendance: Officers: Mr S Carter (Town Clerk) and Mrs C Maclellan (Finance Officer).

23. APOLOGIES

There were no apologies all sub-committee members were present.

24. DECLARATIONS OF INTEREST

There were no declarations of interest.

25. MINUTES OF THE LAST MEETING

The minutes of the meeting held 18th October 2021 were circulated with the agenda.

RESOLVED: That they be approved as a true record and that the Chair be authorised to sign them.

26. REVENUE BUDGET 2021/22

The Town Clerk and Finance Officer presented the Budget control report, Bank Reconciliation and Receipts and Cash Payments Documentation (attached at appendix A) for the period to 31 October 2021, all of which were noted and signed by all Cllrs. present.

The Accounts Assistant highlighted the following movement to the previous month's budget:

- Office Supplies & Photocopying at 35.2%
- Legal & professional Fees at 25.2%
- Civic Events 61.2%
- Community Grants 26.4%
- Councillor Community Funding 11.1%
- Fireworks 99.2%

It was noted that the Northampton in Bloom budget code was in two places, the Finance Officer advised this was due to the budget being in the wrong committee originally and so a virement was made to move the £ budget from Community Services to Environmental services. Also, the Finance Officer confirmed at the request of Cllrs. that the Climate Emergency budget was moved 12/11/21 from Community Services to Environmental Services.

In response to the question relating to only 21.4% of budget being spent, the Finance Officer said she would follow up with an email explaining the numbers in more detail, however, in essence the % number spent is a combination of Actual and Committed spend at the end of that period (7). It was suggested that budget lines with 0% spend, could be reviewed and consideration given as to whether there is an expectation that costs will come in this financial year. The Town Clerk went on to further explain that where spend was likely to be low or unspent the remaining budget would be moved to Ear Marked or General Reserves. This view is based on NTC being a newly formed council and still in earlier infancy of

developing its full cost base. It is felt the funds are required and will come through in the next financial year.

In response to the Mayor's transport costs it was noted that alternative options were to be considered, to make this current budget work more effectively and efficiently, for example employ a driver. This was to be considered by the Civic Matters Sub-Committee in the near future.

In response to a question it was noted that the muniments had recently been valued by the Town Council at the request of WNC, the report was now being compiled. This would then be shared with WNC with the aim of completing the formal transfer. Cllrs also suggested and it was noted, it might be useful for the Town Clerk to engage with other councils to understand how the muniments transfer process was agreed and managed when their new council was formed.

In response to the question regarding the delay in transferring WNC Events budget, the Finance Officer advised that data had been received and was currently being worked on in preparation for review and discussion at the next Community Services Committee meeting.

In response to the question raised regarding fireworks, the Finance Officer noted that alternative options such as a Drone or Laser display should be explored, given the volume of concerns raised with Cllrs. over the impact the fireworks display have on the environment and animal welfare. This would need to be considered formally at a Community Services Committee.

The Revenue budget was **NOTED** and signed by all Cllrs. present.

27. PAYMENT OF ACCOUNTS

It was noted that NTC paid £1,000 to the church for Remembrance Day. This covered the costs of the church, choir, organist and on the basis that the Church has to fund its own running costs it was acknowledged that there is no alternative and the cost will have to be borne.

It was noted that a water bill for the allotments at Billing Road had been received. It was confirmed that this would be paid from the budget that the council had for allotments. It was also confirmed that the management of the allotments was done by IdeVerde and that they received the income from the allotments which paid for this contract.

RESOLVED: That the accounts as detailed below be approved for payment.

Supplier Invoices - Officer approved						
Invoice Date	Invoice No	A/c Name	Net Value	VAT	Invoice Total	
22/10/2021	3411	2commune Ltd	£ 150.00	£ 30.00	£ 180.00	
09/11/2021	3446	2commune Ltd	£ 400.00	£ 80.00	£ 480.00	
22/10/2021	122	All Saints Church	£ 1,000.00	£ -	£1,000.00	
31/10/2021	INV-0032	Classic Carriages of Northampton	£ 865.00	£ -	£ 865.00	
31/10/2021	270389270389	Colemans Warehouse Shop	£ 6.66	£ 1.33	£ 7.99	
10/11/2021	208	Council for Voluntary Service Northampto	£ 36.00	£ 7.20	£ 43.20	
18/10/2021	355049	Horizon Telecom Ltd	£ 487.43	£ 97.49	£ 584.92	
08/10/2021	118113	International Mailing Systems Ltd	£ 650.00	£ 130.00	£ 780.00	
02/11/2021	OCTOBER EXPENSES	Julie Thorneycroft (Expense Claims)	£ 62.80	£ -	£ 62.80	
16/10/2021	67715	Mayfair Cars (Northampton) Ltd	£ 242.00	£ 48.40	£ 290.40	
31/10/2021	67846	Mayfair Cars (Northampton) Ltd	£ 198.00	£ 39.60	£ 237.60	
26/10/2021	15209	Microshade Business Consultants Ltd	£ 295.00	£ 59.00	£ 354.00	
06/11/2021	15255	Microshade Business Consultants Ltd	£ 470.74	£ 94.15	£ 564.89	
26/10/2021	STUART EXPENSESOCT21	Stuart Carter (Expense Claims)	£ 70.46	£ -	£ 70.46	
28/10/2021	5790	Tangerine Red Ltd	£ 10.00	£ 2.00	£ 12.00	
02/11/2021	5804	Tangerine Red Ltd	£ 1,425.00	£ 285.00	£1,710.00	
10/11/2021	VOI0023826	Zenoffice Limited	£ 35.38	£ 7.08	£ 42.46	
Officer Approved Not yet posted to system						
11/11/2021	355521	Horizon	£ 502.00	£ 100.40	£ 602.40	
11/11/2021	Mayors Expenses Sep-No	Rufia Ashraf Expense	£ 387.29		£ 387.29	
08/10/2021	B1486581	Pitney Bowes	£ 450.00	£ -	£ 450.00	
13/11/2021	07973	Mayfair Cars	£ 66.00	£ 13.20	£ 79.20	
11/11/2021	05831	Tangerine Red	£ 358.00	£ -	£ 358.00	
			£ 1,763.29	£ 100.40	£1,876.89	
Pending Officer Approval						
21/10/2021	9630213	Wave Utilities	£ 931.94	£ 186.38	£1,118.32	
		WNC - Gala Dinner Deposit	£ 500.00		£ 500.00	
12/11/2021	05835	Tangerine Red	£ 78.00	£ 15.60	£ 93.60	

Salaries / HMRC / Pension payments Sept	
Salaries (Net) for Nov including Mayoral Allowance	£ 11,586.77
HMRC Nov	£ 5,060.56
Pension Nov	£ 5,056.58

A General enquiry raised last month regarding the possible purchase of NTC branded A5 desk diaries for Cllrs was followed up and quotations received. However, it is agreed that there would be no purchase of diaries this year and noted that this should be reviewed in June or July of next year.

It was also agreed that only one Christmas card would be issued by the Mayor on behalf of NTC. The distribution list would be advised in due course.

A request to understand if there was a cost for the Christmas Carol and lessons service held at All Saints in the Mayor's name was noted and would be followed up.

Clerk's note: It is understood that traditionally, the Council were not charged for this as it was a church event in the Mayor's name rather than a civic/council event.

It was noted that the Jubilee next year may require a budget (nothing in the budget this year). This would be considered by the Community Services Committee in their budget meeting in early December.

It was noted that the freelance photographer (used at Remembrance Service) should be contacted to arrange potential coverage of any further events.

The next meeting date arranged 13th December 2021, a calendar invite would be issued to committee members.

The meeting ended at 11.50 pm.

Signed.....Chair

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>Policy and Finance</u>								
<u>101 Central Administration</u>								
4000 Salaries NI and Pension	19,343	125,796	316,000	190,204		190,204	39.8%	
4001 Staffing Contingency	0	0	97,000	97,000		97,000	0.0%	
4005 Covid Resp' & Set-up costs	0	16,836	50,000	33,164		33,164	33.7%	
4006 Recruitment	0	205	5,000	4,795		4,795	4.1%	
4010 Payroll Costs	42	320	1,500	1,180	210	970	35.3%	
4015 Travel and Subsistance	0	58	2,000	1,942		1,942	2.9%	
4027 Training and Staff Development	150	1,514	10,000	8,486		8,486	15.1%	
4101 Office Supplies & Photocopying	872	1,712	5,000	3,288	50	3,239	35.2%	
4110 Post	65	197	2,000	1,804		1,804	9.8%	
4120 Subscriptions	150	7,280	12,000	4,720		4,720	60.7%	
4125 Telephone and Internet	100	2,726	23,000	20,274	500	19,774	14.0%	
4128 Information Technology	476	3,752	10,000	6,248	2,526	3,722	62.8%	
4130 Insurance	0	5,020	10,000	4,980		4,980	50.2%	
4140 Advertising and Marketing	0	23	0	(23)		(23)	0.0%	
4143 Newsletter	0	0	10,000	10,000		10,000	0.0%	
4190 Equipment	670	2,086	20,000	17,914	790	17,124	14.4%	
Central Administration :- Indirect Expenditure	21,868	167,524	573,500	405,976	4,077	401,900	29.9%	0
Net Expenditure	(21,868)	(167,524)	(573,500)	(405,976)				
<u>105 Corporate Management</u>								
4150 Bank Charges	0	18	1,000	982		982	1.8%	
4155 Accounting Support	295	2,124	4,000	1,876	1,475	401	90.0%	
4156 Audit Fees	0	3,390	4,000	610		610	84.8%	
4159 Legal & Professional Fees	1,200	5,150	30,000	24,850	2,400	22,450	25.2%	
4160 NCALC Addl Support	0	9,653	12,000	2,348		2,348	80.4%	
4162 Health and Safety	0	0	10,000	10,000		10,000	0.0%	
Corporate Management :- Indirect Expenditure	1,495	20,335	61,000	40,666	3,875	36,791	39.7%	0
Net Expenditure	(1,495)	(20,335)	(61,000)	(40,666)				
<u>110 Civic and Democratic</u>								
4200 Elections	0	81,527	70,000	(11,527)		(11,527)	116.5%	
4210 Mayoral Allowance	1,148	10,398	28,000	17,602		17,602	37.1%	
4211 Mayor's Transport	2,987	8,280	27,000	18,720	14,142	4,579	83.0%	
4212 Councillor Allowances	600	9,000	30,000	21,000		21,000	30.0%	
4213 Councillor Training/Conference	0	660	5,000	4,340		4,340	13.2%	
4214 Civic Events	1,889	6,573	12,000	5,427	773	4,654	61.2%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4215 Civic Regalia	0	525	1,000	475		475	52.5%	
4216 Council Meetings & Room Hire	0	936	5,000	4,064	405	3,659	26.8%	
Civic and Democratic :- Indirect Expenditure	6,623	117,899	178,000	60,101	15,320	44,781	74.8%	0
Net Expenditure	(6,623)	(117,899)	(178,000)	(60,101)				
<u>115 Other Cost and Income</u>								
1150 Grants Received	0	0	80,000	80,000			0.0%	
1176 Precept Received	0	1,775,500	1,775,500	0			100.0%	
Other Cost and Income :- Income	0	1,775,500	1,855,500	80,000			95.7%	0
4998 Service Reserve	0	0	214,500	214,500		214,500	0.0%	
4999 Contingency	0	0	200,000	200,000		200,000	0.0%	
Other Cost and Income :- Indirect Expenditure	0	0	414,500	414,500	0	414,500	0.0%	0
Net Income over Expenditure	0	1,775,500	1,441,000	(334,500)				
<u>201 The Guildhall</u>								
4300 Service Charge	0	0	65,000	65,000		65,000	0.0%	
4390 Guildhall Reserve	262	262	115,000	114,738	1,941	112,797	1.9%	
4999 Contingency	0	0	9,000	9,000		9,000	0.0%	
The Guildhall :- Indirect Expenditure	262	262	189,000	188,738	1,941	186,797	1.2%	0
Net Expenditure	(262)	(262)	(189,000)	(188,738)				
Policy and Finance :- Income	0	1,775,500	1,855,500	80,000			95.7%	
Expenditure	30,248	306,019	1,416,000	1,109,981	25,213	1,084,768	23.4%	
Movement to/(from) Gen Reserve	(30,248)	1,469,481						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Environmental Services								
<u>210 Open Spaces</u>								
4536 Northampton In Bloom	0	29,663	30,000	337		337	98.9%	
Open Spaces :- Indirect Expenditure	0	29,663	30,000	337	0	337	98.9%	0
Net Expenditure	0	(29,663)	(30,000)	(337)				
<u>230 Allotments</u>								
4400 Repairs and Maintenance	0	0	26,000	26,000		26,000	0.0%	
Allotments :- Indirect Expenditure	0	0	26,000	26,000	0	26,000	0.0%	0
Net Expenditure	0	0	(26,000)	(26,000)				
Environmental Services :- Income	0	0	0	0			0.0%	
Expenditure	0	29,663	56,000	26,337	0	26,337	53.0%	
Movement to/(from) Gen Reserve	0	(29,663)						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>Community Services</u>								
<u>301 Community Grants</u>								
4170 Community Grant Scheme	6,185	13,189	50,000	36,811		36,811	26.4%	
Community Grants :- Indirect Expenditure	6,185	13,189	50,000	36,811	0	36,811	26.4%	0
Net Expenditure	(6,185)	(13,189)	(50,000)	(36,811)				
<u>310 Community Services</u>								
4171 Councillor Community Funding	5,363	8,334	75,000	66,666		66,666	11.1%	
4221 Community Needs Analysis	0	0	150,000	150,000		150,000	0.0%	
4560 Climate Emergency	0	0	50,000	50,000		50,000	0.0%	
Community Services :- Indirect Expenditure	5,363	8,334	275,000	266,666	0	266,666	3.0%	0
Net Expenditure	(5,363)	(8,334)	(275,000)	(266,666)				
<u>315 Public Events</u>								
4501 Christmas Event	0	0	41,000	41,000	7,095	33,905	17.3%	
4502 Fireworks	2,440	7,440	7,500	60		60	99.2%	
Public Events :- Indirect Expenditure	2,440	7,440	48,500	41,060	7,095	33,965	30.0%	0
Net Expenditure	(2,440)	(7,440)	(48,500)	(41,060)				
Community Services :- Income	0	0	0	0			0.0%	
Expenditure	13,988	28,963	373,500	344,537	7,095	337,442	9.7%	
Movement to/(from) Gen Reserve	(13,988)	(28,963)						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Planning								
<u>400 Planning</u>								
4600 Local Campaigns	0	0	10,000	10,000		10,000	0.0%	
Planning :- Indirect Expenditure	0	0	10,000	10,000	0	10,000	0.0%	0
Net Expenditure	0	0	(10,000)	(10,000)				
Planning :- Income	0	0	0	0			0.0%	
Expenditure	0	0	10,000	10,000	0	10,000	0.0%	
Movement to/(from) Gen Reserve	0	0						
Grand Totals:- Income	0	1,775,500	1,855,500	80,000			95.7%	
Expenditure	44,236	364,645	1,855,500	1,490,855	32,308	1,458,547	21.4%	
Net Income over Expenditure	(44,236)	1,410,855	0	(1,410,855)				
Movement to/(from) Gen Reserve	(44,236)	1,410,855						

Receipts for Month 7

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	1,542,374.58					1,542,374.58	
GalaDinner Banked: 11/10/2021		110.00						
GalaDinner S MacFarlaine		110.00			565		110.00	Gala Dinner 2021 SMcF
HMRC VAT Banked: 12/10/2021		20,769.76						
HMRC VAT HMRC VAT		20,769.76			105		20,769.76	HMRC REFUND Q2 Oct21
Hannah J&K Banked: 25/10/2021		110.00						
Hannah J&K HANNAH J & K		110.00			565		110.00	GALA2021
Total Receipts for Month		20,989.76	0.00	0.00			20,989.76	
Cashbook Totals		<u>1,563,364.34</u>	<u>0.00</u>	<u>0.00</u>			<u>1,563,364.34</u>	

Payments for Month 7

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
01/10/2021	SLCC Enterprises Ltd	011021SLCC	108.00	108.00		501			BK203200-1/69/SLCC Enterprises
01/10/2021	PKF Littlejohn LLP	011021PKF	360.00	360.00		501			AGAR Review 31/03/21
05/10/2021	Northants LGPS	051021LGPS	4,743.96			516		4,743.96	Northants LGPS N0096 Sept 21
05/10/2021	HMRC Cumbernauld	051021HMRC	4,746.15			515		4,746.15	120PN02355522 SEPT
07/10/2021	XEROX FINANCE LIM	DD	621.91		103.65	4101	101	518.26	DD Xerox 50065199 1stQ 011021
20/10/2021	NTC Oct	NTC5201021	3,753.36			520		3,753.36	NTC Oct
20/10/2021	NTC4 Oct	NTC4201021	1,328.26			520		1,328.26	NTC4 Oct
20/10/2021	NTC3 Oct	NTC3201021	1,129.01			520		1,129.01	NTC3 Oct
20/10/2021	NTC2 Oct	NTC2201021	1,639.51			520		1,639.51	NTC2 Oct
20/10/2021	NTC1 Oct	NTC1201021	2,166.03			520		2,166.03	NTC1 Oct
20/10/2021	Cllr Allow JF	CLLR ALLJF	480.00			4212	110	480.00	Cllr Allow JF
20/10/2021	NTC 5 Oct	MAY ALL RA	1,034.88			4210	110	1,034.88	NTC 5 Oct
21/10/2021	Emmanuel Group of	CCF7 21/10	511.00			4171	310	511.00	Emmanuel Group of Churches Rzo
21/10/2021	Emmanuel Group of	CCF8 21/10	300.00			4171	310	300.00	Emmanuel Group of Churches Fun
21/10/2021	Storehouse Communi	CCF9 21/10	500.00			4171	310	500.00	Storehouse Communi Little Fish
21/10/2021	Radio Nene Valley	CCF10 21/1	320.00			4171	310	320.00	Radio Nene Valley New Equip
21/10/2021	Eastfield Resident	CCF12 EAS	150.00			4171	310	150.00	CCF12 EASTFIELDS Rep Comm Boa
21/10/2021	Alliston Gardens Y	CCF1321/10	550.00			4171	310	550.00	CCF13 Aliston Gardens Relaunch
21/10/2021	St Edmunds Residen	CCF1421/10	2,382.00			4171	310	2,382.00	CCF14 St Edmunds Residen Plant
21/10/2021	Pearls of Peace	CGF6 21/10	2,500.00			4170	301	2,500.00	CGF6 Pearls of Peace Coffee Mo
21/10/2021	Sport4Fitness CIC	CGF7 21/10	3,685.00			4170	301	3,685.00	CGF7 Sport4Fitness CIC Toilet
21/10/2021	Community Spaces N	CCF6 21/10	650.00			4171	310	650.00	CCF6 Community Spaces N Family
21/10/2021	Plantscape Ltd	1Bacs2110	13,081.20	13,081.20		501			Plant
21/10/2021	FTF Worldwide Event Management	2Bacs 2110	6,000.00	6,000.00		501			Add Fireworks
21/10/2021	Tangerine Red Ltd	3Bacs 2110	373.20	373.20		501			Mayor leaflet
21/10/2021	Stuart Carter (Expense Claims)	4Bacs 2110	42.90	42.90		501			S Carter Expenses - Post Sept
21/10/2021	SLCC Enterprises Ltd	5Bacs 2110	507.00	507.00		501			Coference
21/10/2021	Pellacraft limited	6Bacs 2110	396.00	396.00		501			Charity boxes
21/10/2021	Northants CALC Ltd	7Bacs 2110	190.00	190.00		501			Diff Role of Town/parish Counc
21/10/2021	Mayfair Cars (Northampton) Ltd	8Bacs 2110	250.80	250.80		501			67345/51/Mayor T/P
21/10/2021	Mayfair Cars (Northampton) Ltd	9Bacs 2110	79.20	79.20		501			Mayor Transport 9th & 10th Sep
21/10/2021	K&J Hird Ltd	10Bacs2110	696.00	696.00		501			Add items
21/10/2021	Horizon Telecom Ltd	11Bacs2110	584.40	584.40		501			mobile/Landline/Lease Sept
21/10/2021	Council for Voluntary Service	12Bacs2110	50.40	50.40		501			Payslip cost Oct 21

Payments for Month 7

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
25/10/2021	Mayfair Cars (Northampton) Ltd	13Bacs2110	435.60	435.60		501			mayors
29/10/2021	Classic Carriages of Northampt	14Bacs2910	1,220.00	1,220.00		501			Mayors Sept Transport
Total Payments for Month			57,565.77	24,374.70	103.65			33,087.42	
Balance Carried Fwd			1,505,798.57						
Cashbook Totals			<u>1,563,364.34</u>	<u>24,374.70</u>	<u>103.65</u>			<u>1,538,885.99</u>	

Bank Reconciliation Statement as at 31/10/2021
for Cashbook 1 - Current Bank A/c

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Bank Current Account	31/10/2021	2	1,505,798.57
			<u>1,505,798.57</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,505,798.57
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,505,798.57
		Balance per Cash Book is :-	1,505,798.57
		Difference is :-	0.00