



NORTHAMPTON TOWN COUNCIL

ACCOUNTS SUB- COMMITTEE

9th August 2021

To all Members of the Accounts Sub-Committee:

Cllrs Birch, Hibbert, Marriott and Purser

You are hereby summoned to attend a meeting of the Accounts Sub-Committee to be held in Room 5 of the Town Council's offices at the Guildhall, Northampton on Monday 9th August 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.

A handwritten signature in black ink that reads 'Stuart Carter'.

**Stuart Carter
Interim Town Clerk
4th August 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 12 July 2021 (attached)
- 4. Revenue Budget 2021/ 22**
To receive the budgetary report for the month ending July 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)

THIS PAGE IS INTENTIONALLY BLANK

**NORTHAMPTON TOWN COUNCIL
ACCOUNTS SUB COMMITTEE**

**Minutes of the meeting held on 12th July 2021 at 11 am
in the Committee Room at Northampton Guildhall**

PRESENT: Councillors Birch, Hibbert, Marriott

In attendance: Mr S Carter (Interim Town Clerk) and Mrs C Maclellan (Accounts Assistant)

5. APOLOGIES

Councillor Purser.

6. DECLARATIONS OF INTEREST

None.

7. BUDGETARY CONTROL

The Acting Town Clerk and Accounts Assistant presented the Budget control report, Bank Reconciliation and Receipts and Cash Payments Documentation (attached at appendix A) for the period to 30 June 2021 all of which were noted and signed by all Cllrs. present.

No direct questions were raised in respect of the budget, however, see 8 I. below.

8. PAYMENT OF ACCOUNTS

- I. In response to the question raised regarding West Northants elections invoice of £93,000 (not yet showing in the budget). It was explained that this value included VAT of £12,000. The Budget of £70,000 was estimated as the cost for May Elections but in reality unknown at the point the budget was set. A proposed Virement would be presented to the Policy & Finance committee for approval once the total cost for elections including the by-election (estimated at around £20,000) are known.
- II. Councillors suggested that Cllr Hallam be approached for an alternative printing quote to encourage use of local business, he worked in this field. In response it was explained that the supplier currently used is based in town and consideration would be given for future printing quotes.

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

A/c Name	Net Value	VAT	Invoice Total	Description
ALANLARSONTATHETRO	£100.00	£20.00	£120.00	Reenactor for Oak Apple Day
CLASSICCARRIAGESOFN	£217.00	£0.00	£217.00	Mayoral June 21 Drives
CLLRDENNISMREDITH	£185.08	£37.02	£222.10	Clothing
HORIZONTELECOMLTD	-£120.00	-£24.00	-£144.00	Credit for invoice 82112
HORIZONTELECOMLTD	-£550.00	-£110.00	-£660.00	Credit note for Invoice 82102
JOHNROANPHOTOGRAPH	£477.00	£0.00	£477.00	Mayor Photos/Frames/Mount/Plaque
JULIETHORNEYCROFT	£14.64	£0.00	£14.64	Postage Agenda -Community Svs

MAYFAIRCARSNORTHAM	£99.00	£19.80	£118.80	Drive 30/06/21 Freedom 50
MAYFAIRCARSNORTHAM	£44.00	£8.80	£52.80	Mayoral Drive 01/07/21 Nth Hospital
MICROSHADE	£295.00	£59.00	£354.00	Account Support June
MICROSHADE	£470.74	£94.15	£564.89	Hosting App / Cllr Email x25
STUARTCARTER	£7.74	£0.00	£7.74	Postage for Policy and Finance
TANGERINEREDLTD	£145.00	£29.00	£174.00	Agenda print Ext Meet & P&F
TANGERINEREDLTD	£75.00	£15.00	£90.00	x 25 Cllr. name plates
TANGERINEREDLTD	£58.00	£11.60	£69.60	x11 A4 Agendas for Comm. Svs
WESTNORTHANTSCOUNCI	£342.25	£0.00	£342.25	Council Chamber 17/05 & 19/07
WESTNORTHANTSCOUNCI	£900.25	£0.00	£900.25	Rm hire/set up for Mayor Makin
STUART CARTER EXPENSE	£6.55	£0.00	£6.55	Postage
WEST NORTHANTS COUNCIL	£81,342.27	£12,046.86	£93,389.13	Election
PELLACRAFT LTD	£191.50	£38.30	£229.80	Hi-Vis litter pick initiative
	Supplier Invoice Total		£96,546.55	

Salaries July	£ 13,109.45	Includes Cllr allowance & Mayoral Allowance
HMRC July	£ 4,966.74	
Pensions July	£ 4,752.05	

TOTAL VALUE OF SALARIES, HMRC & PENSION	£22,828.24	
--	-------------------	--

With regards to investments councillors suggested asking Unity Bank for investment advice. In response, it was explained that this would likely be in bias of Unity Bank. The Town Clerk advised that a meeting would be arranged with an NCALC recommended Third Party and potentially a couple of others.

A request was made for Cllr magnetic name badges and business cards. This was noted and would be investigated.

A request was made for a list of items that councillors were not allowed to expense. In response, the Town Clerk advised he wasn't aware that such a document existed but that councillors had the option of taking their allowance and this should be used for any items of expense.

By-election Room hire – councillors enquired of the appropriate protocol regarding the counting of votes and it was suggested that the Committee Meeting Room could be used in order to reduce costs slightly.

Clerk's note: Following a conversation with WNC, they have requested and the Town Clerk has agreed that they be permitted to use the Farmer Room for the counting of postal ballots.

The Town Clerk advised that in line with Financial Regulations 2.2, 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. In response this was accepted and noted.

The meeting ended at 12.05 pm.

Signed.....Chair

THIS PAGE IS INTENTIONALLY BLANK

Date: 09/07/2021

Northampton Town Council

Appendix A to Accounts
Sub-Committee
meeting 12 July 2021

Page 1

Time: 10:17

Bank Reconciliation Statement as at 30/06/2021
for Cashbook 1 - Current Bank A/c

User: CM

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Bank Currebt Account	30/06/2021		866,773.53
			<u>866,773.53</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			866,773.53
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			866,773.53
		Balance per Cash Book is :-	866,773.53
		Difference is :-	0.00

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Policy and Finance								
101 Central Administration								
4000 Salaries NI and Pension	21,457	51,656	316,000	264,344		264,344	16.3%	
4001 Staffing Contingency	0	0	97,000	97,000		97,000	0.0%	
4005 Covid Resp' & Set-up costs	0	0	50,000	50,000		50,000	0.0%	
4006 Recruitment	0	205	5,000	4,795		4,795	4.1%	
4010 Payroll Costs	96	206	1,500	1,294		1,294	13.7%	
4015 Travel and Subsistence	0	53	2,000	1,947		1,947	2.7%	
4027 Training and Staff Development	0	35	10,000	9,965		9,965	0.3%	
4101 Office Supplies & Photocopying	203	647	5,000	4,353		4,353	12.9%	
4110 Post	60	92	2,000	1,908		1,908	4.6%	
4120 Subscriptions	0	7,130	12,000	4,870		4,870	59.4%	
4125 Telephone and Internet	100	642	23,000	22,358	900	21,458	6.7%	
4128 Information Technology	471	1,764	10,000	8,236	3,944	4,292	57.1%	
4130 Insurance	0	5,020	10,000	4,980		4,980	50.2%	
4143 Newsletter	0	0	10,000	10,000		10,000	0.0%	
4190 Equipment	210	11,560	20,000	8,440	1,290	7,150	64.3%	
Central Administration :- Indirect Expenditure	22,596	79,010	573,500	494,490	6,134	488,356	14.8%	0
Net Expenditure	(22,596)	(79,010)	(573,500)	(494,490)				
105 Corporate Management								
4150 Bank Charges	0	0	1,000	1,000		1,000	0.0%	
4155 Accounting Support	295	885	4,000	3,115	2,655	460	88.5%	
4156 Audit Fees	0	1,450	4,000	2,550		2,550	36.3%	
4159 Legal & Professional Fees	0	2,950	30,000	27,050		27,050	9.8%	
4160 NCALC Addl Support	9,653	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	9,948	14,938	61,000	46,063	2,655	43,408	28.8%	0
Net Expenditure	(9,948)	(14,938)	(61,000)	(46,063)				
110 Civic and Democratic								
4200 Elections	0	185	70,000	69,815		69,815	0.3%	
4210 Mayoral Allowance	737	882	28,000	27,118		27,118	3.2%	
4211 Mayor's Transport	165	3,385	27,000	23,615	8,776	14,840	45.0%	
4212 Councillor Allowances	5,520	5,520	30,000	24,480		24,480	18.4%	
4213 Councillor Training/Conference	470	470	5,000	4,530		4,530	9.4%	
4214 Civic Events	285	3,784	12,000	8,216		8,216	31.5%	
4215 Civic Regalia	477	525	1,000	475		475	52.5%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4216 Council Meetings & Room Hire	510	603	5,000	4,397	488	3,909	21.8%	
Civic and Democratic :- Indirect Expenditure	8,165	15,354	178,000	162,646	9,264	153,382	13.8%	0
Net Expenditure	(8,165)	(15,354)	(178,000)	(162,646)				
<u>115 Other Cost and Income</u>								
1150 Grants Received	0	0	80,000	80,000			0.0%	
1176 Precept Received	0	887,750	1,775,500	887,750			50.0%	
Other Cost and Income :- Income	0	887,750	1,855,500	967,750			47.8%	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	887,750	1,441,000	553,250				
<u>201 The Guildhall</u>								
4300 Service Charge	0	0	65,000	65,000		65,000	0.0%	
4390 Guildhall Reserve	313	7,332	115,000	107,668	2,989	104,679	9.0%	
4999 Contingency	0	0	9,000	9,000		9,000	0.0%	
The Guildhall :- Indirect Expenditure	313	7,332	189,000	181,668	2,989	178,679	5.5%	0
Net Expenditure	(313)	(7,332)	(189,000)	(181,668)				
Policy and Finance :- Income	0	887,750	1,855,500	967,750			47.8%	
Expenditure	41,021	116,633	1,416,000	1,299,367	21,042	1,278,325	9.7%	
Movement to/(from) Gen Reserve	(41,021)	771,117						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>Environmental Services</u>								
<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	0	26,000	26,000	0	26,000	0.0%	
Movement to/(from) Gen Reserve	0	0						

	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	0	0	50,000	50,000		50,000	0.0%	
Community Grants :- Indirect Expenditure	0	0	50,000	50,000	0	50,000	0.0%	0
Net Expenditure	0	0	(50,000)	(50,000)				
<u>310 Community Services</u>								
4171 Councillor Community Funding	0	0	75,000	75,000		75,000	0.0%	
4221 Community Needs Analysis	0	0	150,000	150,000		150,000	0.0%	
4536 Northampton In Bloom	0	0	30,000	30,000	5,360	24,640	17.9%	
4560 Climate Emergency	0	0	50,000	50,000		50,000	0.0%	
Community Services :- Indirect Expenditure	0	0	305,000	305,000	5,360	299,640	1.8%	0
Net Expenditure	0	0	(305,000)	(305,000)				
<u>315 Public Events</u>								
4501 Christmas Event	0	0	41,000	41,000		41,000	0.0%	
4502 Fireworks	0	0	7,500	7,500		7,500	0.0%	
Public Events :- Indirect Expenditure	0	0	48,500	48,500	0	48,500	0.0%	0
Net Expenditure	0	0	(48,500)	(48,500)				
Community Services :- Income	0	0	0	0			0.0%	
Expenditure	0	0	403,500	403,500	5,360	398,140	1.3%	
Movement to/(from) Gen Reserve	0	0						

	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	887,750	1,855,500	967,750			47.8%	
Expenditure	41,021	116,633	1,855,500	1,738,867	26,402	1,712,465	7.7%	
Net Income over Expenditure	(41,021)	771,117	0	(771,117)				
Movement to/(from) Gen Reserve	(41,021)	771,117						

Receipts for Month 3

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 :	917,556.33					917,556.33	
	Banked:	0.00						
			0.00				0.00	
Total Receipts for Month		0.00	0.00	0.00			0.00	
Cashbook Totals		<u>917,556.33</u>	<u>0.00</u>	<u>0.00</u>			<u>917,556.33</u>	