

ACCOUNTS SUB-COMMITTEE – 10th JANUARY 2023

MINUTES OF THE ACCOUNTS SUB-COMMITTEE MEETING HELD ON 10TH JANUARY 2023 AT 6PM
IN THE COMMITTEE ROOM OF THE NORTHAMPTON TOWN COUNCIL OFFICES, GUILDHALL

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).

61. APOLOGIES

No apologies were submitted, all members were present.

62. DECLARATIONS OF INTEREST

No declarations of interests were submitted.

63. MINUTES OF THE PREVIOUS MEETING

RESOLVED: That the Chair be authorised to sign the minutes of the last meeting held on 14th December 2022 as a true and accurate record.

64. REVENUE BUDGET 2022/23

The Finance Officer explained as detailed within the Income & Expenditure by Budget Heading Report that there had been slight uplift compared to previous months however the increases were not significant, yet overall Northampton Town Council remained within budget. The Finance Officer continued and explained that Salaries, National Insurance and Pensions (Budget Code 4000) was at 78.4% spent overall this financial year as expected, furthermore Councillors Allowances (Budget Code 4212) was at 75.7% spent overall as an instalment was paid in December 2022. In addition, the Finance Officer stated that increases were noted within the following budget codes Council Meetings & Room Hire (Budget Code 4216) and the Councillor Community Funding (Budget Code 4171).

A Councillor asked whether Mayor's Transport (Budget Code 4211) included purchase orders for January 2023. In response, the Finance Officer explained that the report did include purchase orders for January 2023 and that the budget could be tight this financial year (22-23). In response to another question regarding the Mayor's Transport, the Town Clerk explained that Classic Carriages were utilised for the majority of the Mayor's transport to engagements and that the additional driver had been used on some occasions when Dave from Classic Carriages was unavailable.

In response to a question posed the Finance Officer explained that the variance in Councillors Allowances was due to some members decision not to claim their allowance and have it reallocated to their Councillors' Community Fund to be reinvested into their ward.

65. Payment of Accounts

The Finance Officer highlighted that one particular invoice for Wave Utilities was within a large amount of credit due to overpayments made, furthermore some invoices for Wave Utilities required retrospective approval due as the organisation work on a 3-week billing cycle whereas, the Council works within 30-day cycles. The Finance Officer posed that moving forward that Wave Utilities be approved retrospectively to prevent delays in payment and additional fees incurred as a result. In response to a question posed, the Town Clerk explained that Kingsthorpe and Duston Parish Councils were in a similar predicament with Wave Utilities as they were also newly formed Parish Councils.

The Finance Officer highlighted that some items included on the Payment List had been highlighted as the invoices were approved however, payment had not been made as the Officer stated not all goods or services had been provided.

In response to a question posed by a Councillor, the Town Clerk explained that an Officer's expenses claim for Vision Express was due to health and safety legislation that employees who work for an hour or more on a computer were entitled to an eye test paid via their employer.

In response to a question posed, the Town Clerk explained GM Lawrence's completed the installation of the lighting for the Christmas Trees and that he would provide a breakdown of the exact service and costing for the next meeting. A Councillor raised that she had proposed to the Community Service Committee that Northampton Town Council rent Christmas Lights for the trees and some of the decorations placed around the town.

In response to a question posed, the Finance Officer explained that the Council pay a membership fee to the Twinning Association and could request the Twinning Association to attend and address a Full Council meeting on the work they complete.

A Councillor posed whether Unity Bank provide cost effectiveness with the monthly charges to use their services. The Town Clerk explained that Unity Bank were a popular banking provider due to their commitment to make ethical investments however, the Co-Operative were also a popular banking option for Parish and Town Councils.

The Finance Officer explained that a VAT return was included as the Town Council were entitled to a refund. Furthermore, the Finance Officer explained the cash book balance for both Unity Bank and the CCLA Cash Investment Fund both reconciled and that the Town Council had incurred £5,171 in interest with the CCLA Cash Investment Fund.

RESOLVED: That Wave Utilities invoices that required payment prior to the meeting of the Account Sub-Committee due to Wave Utilities billing cycle be approved retrospectively.

RESOLVED: That the payments as attached to these minutes be authorised.

66. INTERNAL CONTROLS

The Finance Officer explained due to annual leave and the Christmas Period she was unable to undertake the internal control checklist with the Town Clerk and Assistant Town Clerk however this would be a priority. It was noted that the Internal Controls checklist was to be completed by Cllr Birch and Marriott in the coming weeks and that this would be reported at the next meeting.

67. Risk Register

The Town Clerk explained that he had taken the Policy and Finance Committees recommendation and included cyber security attacks on item 19 of the Risk Register, he explained the risk was mitigated due to the Town Council's servers were hosted remotely and include the appropriate firewalls in addition, toVypre to prevent fraudulent emails and URLs be accessed. Furthermore, the Town Clerk explained that accommodation had been included as it was an ongoing item due to its uncertainty that could affect us all.

The Town Clerk explained that the Accounts Sub-Committee would review the risk register to ensure it be updated accordingly.

A Councillor requested if further information could be supplied on staffing contingencies, if any staff member were to abruptly leave or be on long-term sick leave. The Town Clerk explained this would be taken onboard and included within the risk register.

A Councillor raised that the red items on the Risk Register be reviewed monthly, whereas orange be reviewed bi-monthly or quarterly and green bi-yearly. Another Councillor raised that item 3 of the risk register be increased to a higher risk.

A Councillor raised the intention of the Risk Register was that items be de-escalated over-time once safeguards were implemented. The Finance Officer raised that some of the item did overlap and it could be beneficial if the items were grouped in categories.

In response to a question posed, the Town Clerk explained that records of working and plans were kept to enable cover in case of long-term sickness or absence.

In response to a question, the Town Clerk explained that accommodation was a risk due to the short-notice the Council could have to relocate in. A Councillor raised whether the Mayor's Parlour be a separate issue to accommodation and if it could be maintained within a trust to ensure the Mayoral and Civic history be preserved. The Town Clerk raised, he was unsure on whether the Mayoralty and Civic History be transferred into a trust.

68. FURTHER ITEMS FOR CONSIDERATION FOR INFORMATION ONLY

No discussion was held under this agenda item.

MEETING CONCLUDED: 12:08PM

Retrospective Approval													
Wave Utilities	11337708	02/12/2022			£ 3.97	Paid immediately to avoid late payment fee	BT: 61446352						
Xerox			295.92	59.18	355.1	Copier Lease							
Bank Charges (DEC)	Unity Trust Bank Bank charges notification £17.50				17.5								
	Unity Trust Bank Service Charge £18				18								

Invoice Date	Invoice No	A/c Name	Net Value	VAT	Invoice Total	Description	Account Code	Cost Centre	Account Code Description	Cost centre Description	Committee	Due Date	Comments / Bank Transaction Number
03/01/2023	1023	Abington Wind Band	£ 250.00	£ -	£ 250.00	Band performance	4501	315	Christmas	Public Events	Community Services	31/01/2023	
30/11/2022	EF09142	Elveden Farms Ltd	£ 22,080.00	£ 4,416.00	£ 26,496.00	Christmas Trees	4501	315	Christmas	Public Events	Community Services	30/12/2022	
23/12/2022	EXPENSES NOV_DEC22	Julie Thorneycroft (Expense Claims)	£ 55.20	£ -	£ 55.20	Travel Fireworks / Remembrance / Christmas & Refreshments	4015 4510	315	Travel & Subsistence Christmas	Public Events	Community Services	23/12/2022	
05/12/2022	EXPENSES DEC22	Louise Hannam-Jones	£ 30.15	£ -	£ 30.15	Christmas tree preparations / checking	4501	315	Christmas	Public Events	Community Services	05/12/2022	
06/01/2023	100202	Nene Male Ensemble	£ 175.00	£ -	£ 175.00	Music Performance	4015	315	Travel & Subsistence	Public Events	Community Services	31/01/2023	
07/01/2023	FROST FAIR	Northampton Concert Band	£ 400.00	£ -	£ 400.00	Frost Fair Performance	4501	315	Christmas	Public Events	Community Services	31/01/2023	
04/01/2023	2301	Ultralite Ltd	£ 382.00	£ 76.40	£ 458.40	Christmas Lights	4501	315	Christmas	Public Events	Community Services	31/01/2023	
04/01/2023	2302	Ultralite Ltd	£ 24,300.00	£ 4,860.00	£ 29,160.00	Christmas Lights	4501	315	Christmas	Public Events	Community Services	31/01/2023	
21/12/2022	SINV00709673	Zenoffice Limited	£ 117.00	£ 23.40	£ 140.40	Winter Jackets x3	4510	315	General Events	Public Events	Community Services	20/01/2023	
26/10/2022	11192300	Anglian Water t/a Wave Utilities	£ 9.69	£ 1.94	£ 11.63	Water Glebeland 26/08-25/1022	4400	230	Repairs & maintenance	Allotments	Environmental Services	26/11/2022	
02/12/2022	11336572	Anglian Water t/a Wave Utilities	£ 0.71	£ -	£ 0.71	Water Broadmead 01 Nov-30 Nov	4400	230	Repairs & maintenance	Allotments	Environmental Services	30/12/2022	
05/01/2023	11472102	Anglian Water t/a Wave Utilities	£ 109.23	£ -	£ 109.23	Water Rotherthorpe 11/08/21 -31/08/21	4400	230	Repairs & maintenance	Allotments	Environmental Services	30/01/2023	
09/01/2023	EXPENSES JAN 23	Catherine Maclellan (Expenses)	£ 23.10	£ -	£ 23.10	Milk for team Oct - to Jan	4101	101	Office Supplies & Photocop	Central Administration	Policy & Finance	09/01/2023	
16/12/2022	INV-0072	Classic Carriages of Northampton	£ 2,617.50	£ -	£ 2,617.50	Mayors transport November	4211	110	Mayors Transport	Civic and Democratic	Policy & Finance	15/01/2023	
05/01/2023	INV-0075	Classic Carriages of Northampton	£ 2,175.00	£ -	£ 2,175.00	Mayors Transport December	4211	110	Mayors Transport	Civic and Democratic	Policy & Finance	31/01/2023	Pending LH app
09/01/2023	248	Council for Voluntary Service Northampto	£ 48.00	£ 9.60	£ 57.60	Payroll Costs Jan	4010	101	Payroll Costs	Central Administration	Policy & Finance	31/01/2023	Pending SC app
21/12/2022	EXPENSES DEC22	Elisabeth Hawkins (Expense Claims)	£ 25.00	£ -	£ 25.00	Eye Test	4162	105	health & safety	Corporate Management	Policy & Finance	21/12/2022	
28/12/2022	17061	Microshade Business Consultants Ltd	£ 295.00	£ 59.00	£ 354.00	Account Support December	4155	101	Accounting Support	Central Administration	Policy & Finance	27/01/2023	
06/01/2023	17131	Microshade Business Consultants Ltd	£ 596.32	£ 119.26	£ 715.58	System Hosting Feb 23	4128	101	Information Technology	Central Administration	Policy & Finance	31/01/2023	
22/11/2022	INVOICE BSC 01/01/20	Northampton Twinning Association	£ 700.00	£ -	£ 700.00	Town Twinning 01/01-22/11/22	4540	110	Town twinning	Civic and Democratic	Policy & Finance	21/01/2023	
08/12/2022	BJ584002	Pitney Bowes Limited	£ 354.87	£ -	£ 354.87	Post	4110	101	Post	Central Administration	Policy & Finance	07/01/2023	
12/12/2022	6914	Tangerine Red Ltd	£ 20.00	£ 4.00	£ 24.00	Label Printing	4208	110	Mayoral Activity	Civic and Democratic	Policy & Finance	11/01/2023	
15/12/2022	OP/1619272	Veolia ES (UK) Ltd	£ 161.20	£ 32.24	£ 193.44	Mayors Fuel Nov	4211	110	Mayors Transport	Civic and Democratic	Policy & Finance	14/01/2023	
16/12/2022	424001219447	West Northamptonshire Council	£ 28.40	£ 5.68	£ 34.08	Guardians - Refreshments	4208	110	Mayoral Activity	Civic and Democratic	Policy & Finance	15/01/2023	Pending LH approval
09/01/2023	VOI0029922	Zenoffice Limited	£ 44.53	£ 8.90	£ 53.43	Copier Charges	4101	101	Office Supplies & Photocop	Central Administration	Policy & Finance	31/01/2023	DD
02/12/2022	ICO:00011723225	Data Protection Fees	£ 35.00	£ -	£ 35.00	Approved 14/12/22 pending DD							
29/11/2022	INV-4289	GM Lawrence Electrical Ltd	£ 25,000.00	£ 5,000.00	£ 30,000.00	Approved 14/12/22 delay in Officer approval query with lghts. App & paid 05/01/22 BT: 973923989							
08/12/2022	INV-5499	K&J Hird Ltd	£ 11,100.00	£ 2,220.00	£ 13,320.00	Approved 14/12/22 delay in Officer approval. App 05/01/23 posted to bank : BT 769278463							
07/12/2022	INV-2559	Northants CALC Ltd	£ -	£ 3,030.50	£ 3,030.50	Approved 14/12/22 posted to bank not due to be paid yet							
25/11/2022	QL202224-1	SLCC Enterprises Ltd	£ 410.00	£ -	£ 410.00	Approved 14/12/22 posted to bank not yet deducted.							
03/09/2022	10977190(88889014401	Anglian Water t/a Wave Utilities	£ 141.99	£ 28.40	£ 170.39	Pd owe .10 approved 10/10/22							
09/09/2022	11007609	Anglian Water t/a Wave Utilities	-£ 736.19	£ -	-£ 736.19	approved 10/10/22 credit balance on this account (Broadmead)							
02/10/2022	11097865	Anglian Water t/a Wave Utilities	£ 49.61	£ -	£ 49.61	approved 10/10/22 credit balance on this account (Broadmead)							
01/11/2022	11214658	Anglian Water t/a Wave Utilities	£ 4.10	£ -	£ 4.10	Approved 14/12/22 paid 04/01/23							
02/11/2022	11221986	Anglian Water t/a Wave Utilities	£ 0.83	£ -	£ 0.83	Approved 14/12/22 credit balance on this account (Broadmead)							
30/11/2022	SINV00707838	Zenoffice Limited	£ 99.68	£ 19.94	£ 119.62	On Paylist 14/12/22 in Query							
		Total Unpaid	£ 54,588.82	£ 9,664.76	£ 64,253.58								
		Bank transactions in January not yet posted i	£ 36,514.10	£ 10,250.50	£ 46,764.60								
			£ 91,102.92	£ 19,915.26	£ 111,018.18								

Invoices received after list produced and not posted to the system or Officer approved.													
09/01/2023	48319/0532329	Horizon	583.92	116.78	700.7	Landline and mobile handset / lease / calls							
		Lloyds Bank Card	399.12	0	399.12	Zoom renewal, Jones Wholesale, The Lamplighter							

Legend
 Pending Officer Approval - posted to Rialtas
 Approved previously & Posted to Bank in January but not posted to Rialtas
 pending DD deduction / Credit Balance on the Account
 To be approved today

Salaries / HMRC / Pension payments JAN	Value	Payment Due Date	Ac Code	Description	Bank Payment Transaction Number
Salaries (Net) for JAN including Mayoral Allowance and Cllr. Allowances	£ 18,047.36	19/01/2023	520	Wages	
HMRC Jan	£ 8,654.19	3101/2023	515	PAYE / NI	
Pensions JAN	£ 7,383.38	3101/2023	516	Pensions	
	£ 34,084.93				

Approve fund transfer of £215,130.00 (rounded down) from CCLA to Unity Bank for Accounts Sub Committee presentation and approval 10th Jan 2023		
Date	Description	Balance
31st Dec 2022	Unity Bank Balance as at 31/12/22	£ 237,321.82
1st Jan to 9th Jan	Bank Transactions between closing balance and today	£ 69,722.64
	Balance in Bank as at 13/12/22	£ 167,599.18
1st Jan to 9th Jan	Bank Transactions - pending Cllr approval	£ -
30th Jan	Scheduled payments not yet deducted	£ 3,030.50
	Total Bank Transactions as at 09/01/23	£ 72,753.14
Paylist invoices		
	Salaries	£ 18,047.36
	HMRC	£ 8,654.19
	Pensions	£ 7,383.38
	Unpaid Grants	£ -
	Paylist unapproved invoices	£ 1,099.82
	Paylist invoices	£ 64,253.58
	Total payments on list	£ 99,438.33
	Total Payments due to go out in Jan	£ 102,468.83
	Difference between Bank balance & All Payments due to go out	£ 65,130.35
	Funds to remain in Unity bank	£ 150,000.00
	Transfer value from CCLA to Unity	£ 215,130.35

Workings:	
Value of payments to be approved and paid	
£	99,438.33
Jan Bank Transactions as at 09/01/23	
£	355.10
£	12,503.56
£	17,851.55
£	480.00
£	46,764.60
-£	5,171.67
-£	30.00
£	72,753.14

Legend
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To be approved today