



**ACCOUNTS SUB-COMMITTEE**

**Monday 10<sup>th</sup> October 2022 – 11.00 am**

**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 the Committee Room at the Town Council's offices at the Guildhall, Northampton on Monday 10<sup>th</sup> October 2022 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  
5<sup>th</sup> October 2022**

**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<sup>th</sup> September 2022 (p 3 - p 7)

**4. Revenue Budget 2022/23**

To receive the budgetary report for the month ending September 2022 (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)

**6. CCLA Update**

Finance officer to give verbal report

**7. Internal Controls**

Finance Officer to give a verbal update

**8. Further items for consideration for information only**



# Northampton TOWN COUNCIL

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## MINUTES OF THE ACCOUNT SUB-COMMITTEE MEETING HELD ON 12<sup>TH</sup> SEPTEMBER 2022 IN THE TOWN COUNCIL'S COMMITTEE ROOM AT THE NORTHAMPTON GUILDHALL

**IN ATTENDANCE:** Councillor Marriott (Chair), Birch, Hibbert and Purser

**OFFICERS IN ATTENDANCE:** Mr S Carter (Town Clerk), Mrs J Thorneycroft (Assistant Town Clerk), Mrs C Maclellan (Finance Officer) and Miss F Barford (Democratic Services Officer).

### 28. APOLOGIES

No apologies were submitted.

### 29. DECLARATIONS OF INTEREST

A declaration was submitted by Councillor Stephen Hibbert in relation to an item included on the Payment List.

### 30. MINUTES OF THE PREVIOUS MEETING

A Councillor asked the Finance Officer about the inclusion of a purchase of banners and leaflets under the Policy and Finance Committee budget within the previous meetings payment list. The Finance Officer in response explained that advertising and marketing budget falls under the Policy and Finance Committee as previously agreed however, there is an ongoing discussion about budget codes and whether marketing and advertisements should sit under a generic or specific event/project budget codes.

The Assistant Town Clerk, also clarified for attendees in reference to the discussion of the Northampton in Bloom budget of the previous meeting minutes, that in terms of the overall bloom budget this was not overspend as income relating to Northampton in Bloom will show in the budget in due course.

**NOTED**

**AUTHORISED:** The Chair was authorised to sign the minutes of the previous meeting as a true and accurate record.

### 31. REVENUE BUDGET 2022/23

The Budgetary Report for the month ending August 2022 was circulated at this meeting to all attendees.

The Finance Officer explained that overall there had been limited movement within the budgetary report for month ending August 2022 compared to month ending July 2022. Moreover, the Finance Officer explained the following budget codes had increased; 4000 Staff Salaries and 4101 Office Supplies and Stationary. The Finance stated that in regards to budget code 4101 it had increased slightly to 97% and would continue to be monitored to ensure no overspend, it was raised that the purchase of new office chairs for Officers had caused the increase. A Councillor suggested that a new budget code be created for Officer Furniture rather than purchases be placed under 4101 Office Supplies and Stationary. In response to a question posed by a Councillor, the Finance Officer explained that Northampton Town Council previously utilised Colemans for stationary supplies however, the local branch informed that it would be shutting down therefore we have used ESPO and Zen Office.

The Finance Officer highlighted that budget code 41214 Civic and Democratic had no change month ending August 2022 compared to month ending July 2022. In response to a question posed by a Councillor, the Finance Officer explained that the increase in cost for the former Mayor badges was due to Toye, Kenning and Spencer's creation of a new die cast that incorporated Northampton Town Council as the former die cast included

Northampton Borough Council. Secondly, the Finance Officer suspected the cost of the next former Mayor badges would be reduced as they would use the same die cast. A Councillor requested whether a rough quote be sourced for next year's former Mayor badges. The Finance Officer raised that a quote is generally honoured for 3 months therefore the quotation may not be reflective of the cost in future however a bench marking exercise could be completed to ensure value for money.

The Finance Officer explained that 43% of budget code 101 Central Administration had been spent overall, in regards to this year's (2022) Northampton in Bloom it was slightly over budget however, there were sufficient funds within the Environmental Services budget to cover this. Furthermore, the Finance Officer explained that the Councillor Community Fund had increased from 22.4% in month ending July 2022 to 34.5% in month ending August 2022.

The Finance Officer explained that the budget code 4503 Bands in the Park was slightly over budget however, the overall budget was within means. The Assistant Town Clerk made attendees aware that Bands in the Park scheduled for the 11<sup>th</sup> September 2022 was cancelled due to the mourning period for Queen Elizabeth II. In response to a question posed by a Councillor, the Finance Officer explained that Northampton Town Council may incur a cancellation fee from the band that was scheduled to play. A Councillor raised that Party in the Park and the Northampton Beer Festival costs were higher compared to the amount that was earmarked in the budget for financial year 2022-23. The Assistant Town Clerk explained that Northampton Town Council supported elements of the events that was formerly supported via West Northamptonshire Council prior to the transfer of the Events Management Agreement however, this could be reviewed and decide whether we provide £5,000 rather than pay for specific aspects of the event. Moreover, the Assistant Town Clerk explained the increase in costs was exacerbated due to the general increase in prices within the Events Sector. Finance Officer explained that the budget for public events last financial year was decided without a full year of events taking place therefore, the next round of budget setting would be more informed and set accordingly.

The Assistant Town Clerk outlined that Northampton Town Council's contract with Stage Right would cease in March 2023 and would require review. Furthermore, it was explained by the Assistant Town Clerk that currently we are invoiced quarterly for the services and goods provided by Stage Right, then these costs are divided across the relevant event and project budget codes. A Councillor suggested that the contract for our Events Partner when Stage Right's contract ceases should be put out to tender to ensure value for money. The Finance Officer added, that part of the lead up to the tender process it should be determined what services are essential, preferable and not required. The Town Clerk explained he planned to meet with the Finance Officer and Assistant Town Clerk to discuss the overall budget for financial year 2023-24. It was requested by Councillors that a report be generated on the total amount spent on suppliers for all events. The Finance added that £31,000 had been spent with Stage Right this year and a report could be generated. A Councillor suggested the aforementioned report be used to assist in the tender process.

**NOTED**

### **32. PAYMENT OF ACCOUNTS**

In response to a question posed by a Councillor, the Finance Officer explained that supplier 'Bag It Don't Bin It' provided the Northampton in Bloom tote bags that were provided to members of the public at public events. A Councillor highlighted how the purchase of a banner had been placed under the Community Services Budget. The Finance Officer explained that banners were purchased for Northampton in Bloom therefore, the payment was allotted there as the project fell within the remit of the Community Services Committee. The Finance Officer requested attendees' opinion on the advertisement budget coding. A Councillor suggested that there should be a sole advertisement and marketing budget code rather than purchases placed under the event/project budget code. The Town Clerk explained that a sole advertisement and marketing budget code could prevent a holistic overview of how funds were spent on each individual event/project. The Finance Officer explained that if there was a sole advertisement and marketing budget the expenditure for each event could be monitored if a clear description was included on the requisitions. The Town Clerk explained that the original rationale of an Advertisement and Marketing budget was for generic marketing materials rather than for events/projects for

example, branding conception, a newsletter and website. The Assistant Town Clerk explained that each event and project has a spreadsheet with a breakdown of all the costs including advertisement and marketing. The Finance Officer explained from her previous experience most organisations have a sole marketing and advertisement budget.

A Councillor requested that a bench marking process is completed on printing services to ensure value for money as a large majority of event budgets are spent on printing services. It was explained by the Finance Officer that Tangerine Red provide quality products and can turn around at short notice. A Councillor raised that a benchmarking exercise would be beneficial and suggested that marketing materials be planned with more notice.

The Finance Officers made attendees aware that a payment to Wave Utilities that was included on this meeting's payment list would not be approved for payment due to the allotment falling outside of Northampton Town Council's ward boundaries. Moreover, the Finance Officer explained that Wave Utilities had still not sent invoices for some of the allotments within Northampton Town Council's boundaries and she would continue to discuss this with the supplier directly. The Finance Officer raised that if there are any further questions in relation to the payment list feel free to email her.

In response to a question posed by a Councillor, the Finance Officer explained that the EPP Traffic Services are in relation to road closures for the Carnival and that it would be charged against the Carnival budget code.

Finally, the Finance Officer explained that the Bank Reconciliation all balances in accordance to the opening and closing statements of the cash book balances.

**APPROVED:** The payment of accounts as detailed below were approved for payment.

### **33. CCLA UPDATE**

The Finance Officer explained that the amount within our Unity Bank Account remains in flux therefore, it was suggested that the closing balance and pending transactions be used to determine the available funds that could be transferred in our CCLA account each month and this process would be implemented once agreed via Committee. The Finance Office assured that the Unity Bank account would be monitored each month and if funds were on trajectory to be depleted a same-day transfer would be requested from the CCLA account. In response to a question posed by a Councillor, the Finance Officer explained that the Unity Bank account currently provides 0% interest on funds held however, the CCLA account provide 1.995% and security of funds. Furthermore, the Finance Officer explained that a report on the CCLA account would be presented at each Accounts Sub-Committee to ensure Councillors are kept up-to-date.

### **34. INTERNAL CONTROLS**

The Finance Officer outlined that the Internal Control Checklist would be trialled shortly with the Town Clerk and Assistant Town Clerk and then with Councillor Birch and Marriott before it formal implementation.

### **35. FURTHER ITEMS FOR CONSIDERATION FOR INFORMATION ONLY**

The issue of Mayoral expenses was raised, the Town Clerk explained that a protocol had been introduced that required both the Mayor and Deputy Mayor to request pre-approval for any expenses from the Town Clerk prior to funds being committed and scrutinised retrospectively at committee. It was raised by a Councillor whether the Deputy Mayor could receive a Mayoral Allowance due to the volume of event they had attended, it was understood that it was not the norm across Parish Councils for the Deputy Mayor to receive a Mayoral Allowance. It was requested by a Councillor that the Town Clerk request guidance on an independent review of the Mayoral and Councillor Allowances and whether the Deputy Mayor could receive the proportion of the Mayoral Allowance allotted to them via PAYE.

The Finance Officer explained a proportion of the Mayoral Budget of £28,000 was allocated for Mayor related activity and the Mayor's allowance that was paid via PAYE. In response to a question posed by a Councillor, the

Deputy Mayor explained he does not claim fuel reimbursements or the costs of event tickets incurred during his role as Deputy Mayor however, he understood that he could expense these. It was raised by a Councillor that the Deputy Mayor had attended a large volume of events in the Mayor's absence therefore, it should be examined whether the Deputy Mayor could have a Mayoral Allowance paid directly via PAYE.

In response to a question posed by a Councillor in relation to the Mayor's transport, it was explained by the Finance Officer that the Mayor's Transport was on course to remain within budget. The Town Clerk explained in response to a question posed by a Councillor, that the prospective planning on replacing the Mayor's car with an eco-conscious vehicle would need to be considered and decided between all Councillors. A Councillor postulated whether a sub-group be created to focus on the issue to ensure we are forward planning and have consensus. It was posed by a Councillor whether a taxi service be utilised that use electric vehicles due to the sheer cost of electric vehicles currently and logistics of charging it. The Finance Officer explained that any decision that would be made relating to utilising an electric vehicle for the Mayor's car would need to be presented as a business case and scrutinised accordingly.

**MEETING CONCLUDED: 12:08PM**

Accounts Sub Committee Payment List for Review and Approval 12th September 2022

* Disputed invoice	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
	16/08/2022	29495	Bag it Don't Bin It Ltd	£ 1,280.00	£ 256.00	£ 1,536.00	Promo bags	4510	315	General Events	Public Events	Community Services	15/09/2022	
	05/09/2022	DB22050	Daventry Brass	£ 450.00	£ -	£ 450.00	Bands in Park 14th Aug	4503	315	Bands In The Park	Public Events	Community Services	05/10/2022	
	15/08/2022	6619590		£ 21.25	£ 4.25	£ 25.50	Cable Ties	4510	315	General Events	Public Events	Community Services	14/09/2022	
	01/09/2022	INV-5117	FTF Worldwide Event Management Limited	£ 10,000.00	£ 2,000.00	£ 12,000.00	Fireworks	4502	315	Fireworks	Public Events	Community Services	30/09/2022	
	05/09/2022	143	Musicdunc (Duncan Craven)	£ 420.00	£ -	£ 420.00	Bands in Park 29/08	4503	315	Bands In The Park	Public Events	Community Services	30/09/2022	
	12/08/2022	6573	Tangerine Red Ltd	£ 387.00	£ 77.40	£ 464.40	Banner reprint	4503	315	Bands In The Park	Public Events	Community Services	11/09/2022	
*	31/08/2022	6613		£ 2,546.50	£ 509.30	£ 3,055.80	various advertising	4221	310	Community Needs Analysis	Community Services	Community Services		
	31/08/2022	6616		£ 249.00	£ 49.80	£ 298.80	Amends to PO 296	4221	310	Community Needs Analysis	Community Services	Community Services	30/09/2022	
	22/08/2022	1	Towcester Studio Band	£ 450.00	£ -	£ 450.00	Bands in Park	4503	315	Bands In The Park	Public Events	Community Services	21/09/2022	
	15/08/2022	SINV00700479	Zenoffice Limited	£ 243.13	£ 48.63	£ 291.76	Display Panel	4510	315	General Events	Public Events	Community Services	14/09/2022	
*	31/08/2022	6615		£ 780.00	£ 156.00	£ 936.00	Bloom bee boards	4536	210	Northampton in Bloom	Open Spaces	Environmental Services		
	18/08/2022	10919406	Anglian Water t/a Wave Utilities	£ 645.58	£ -	£ 645.58	West Fav water 310321 to110722	4400	230	Repairs & maintenance	Allotments	Environmental Services	17/09/2022	
	16/08/2022	EXPENSE AUG 22	Catherine Maclellan (Expenses)	£ 52.80	£ -	£ 52.80	Mayors Charity stickers	4210	110	Mayoral Allowance	Civic and Democratic	Policy & Finance	16/08/2022	
	31/08/2022	EXPENSES 2 AUG 22		£ 17.99	£ -	£ 17.99	Keyboard & Mouse	4101	101	Office Supplies & Photocopying	Central Administration	Policy & Finance	31/08/2022	
*	04/09/2022	INV-0063	Classic Carriages of Northampton	£ 1,232.50	£ -	£ 1,232.50	Mayors Transport Aug 22	4211	110	Mayors Transport	Civic and Democratic	Policy & Finance	30/09/2022	
	07/09/2022	CN-0066		-£ 87.50	£ -	-£ 87.50	Credit for incorrect charge INV-0063	4211	110	Mayors Transport	Civic and Democratic	Policy & Finance	30/09/2022	
	12/08/2022	6618482	Eastern Shires Purchasing Organisation	£ 34.00	£ 6.80	£ 40.80	Stationery	4101	101	Office Supplies & Photocopying	Central Administration	Policy & Finance	11/09/2022	
	15/08/2022	6619589		£ 11.20	£ 2.24	£ 13.44	Shredder Sheets	4101	101	Office Supplies & Photocopying	Central Administration	Policy & Finance	14/09/2022	
	22/08/2022	6624669		£ 4.20	£ 0.84	£ 5.04	Calendar	4101	101	Office Supplies & Photocopying	Central Administration	Policy & Finance	21/09/2022	
	24/08/2022	EXPENSES AUG 22	Faith Barford (Employee)	£ 50.00	£ -	£ 50.00	Glasses	4162	105	health & safety	Corporate Management	Policy & Finance	24/08/2022	
*	08/09/2022	48319/0484492		£ 586.94	£ 117.39	£ 704.33	Telephone landline / Mobile & Lease	4125 4190	101	Telephone & internet Equipment	Central Administration	Policy & Finance		
*	31/08/2022	120222	International Mailing Systems Ltd	£ 108.00	£ 21.60	£ 129.60	Franking Machine Maint 12 mths	4110	101	Post	Central Administration	Policy & Finance		
	01/09/2022	EXPENSES AUG 22	Julie Thorneycroft (Expense Claims)	£ 23.55	£ -	£ 23.55	Fuel Wall Games	4015 4216	101 110	Travel & Subsistence Council Meetings & Room Hire	Central Administration Civic and Democratic	Policy & Finance	01/09/2022	
	05/09/2022	EXPENSES 5TH SEPT 22	Clr. Dennis Meredith	£ 10.00	£ -	£ 10.00	Flowers Bangladeshi comm award	4210	110	Mayoral Allowance	Civic and Democratic	Policy & Finance	05/09/2022	
	06/09/2022	16619	Microshade Business Consultants Ltd	£ 596.32	£ 119.26	£ 715.58	Sys Host Sept	4128	101	Information Technology	Central Administration	Policy & Finance	30/09/2022	
	09/09/2022	16549		£ 295.00	£ 59.00	£ 354.00	Account Supp Sept	4155	101	Accounting Support	Central Administration	Policy & Finance	30/09/2022	
	15/08/2022	6147	Northamptonshire Music & Performing Arts	£ 157.50	£ -	£ 157.50	Mayoral Concert 13/03	4210	110	Mayoral Allowance	Civic and Democratic	Policy & Finance	14/09/2022	
	18/08/2022	SB20220744	PKF Littlejohn LLP	£ 2,000.00	£ 400.00	£ 2,400.00	Audit Fee FY22	4156	105	Audit Fees	Corporate Management	Policy & Finance	18/08/2022	
	01/09/2022	EXPENSES AUG 22	Stuart Carter (Expense Claims)	£ 99.00	£ -	£ 99.00	Canva subscription renewal	4120	101	subscriptions	Central Administration	Policy & Finance	01/09/2022	
	31/08/2022	6614		£ 78.00	£ -	£ 78.00	leaflets	4140	101	Advertising and marketing	Central Administration	Policy & Finance	30/09/2022	
	05/09/2022	OP/1613120	Veolia ES (UK) Ltd	£ 55.70	£ 11.14	£ 66.84	Fuel Aug 22	4211	110	Mayors Transport	Civic and Democratic	Policy & Finance	30/09/2022	
	27/08/2022	424001007316	West Northamptonshire Council	£ 42.60	£ 8.52	£ 51.12	Comm Awards	4210	110	Mayoral Allowance	Civic and Democratic	Policy & Finance	26/09/2022	
	07/09/2022	424001010099		£ 42.60	£ 8.52	£ 51.12	Bangladeshi Community Refreshments	4210	110	Mayoral Allowance	Civic and Democratic	Policy & Finance	30/09/2022	
*	07/09/2022	424001010109		£ 102.00	£ -	£ 102.00	Full Council 05/09/22	4216	110	Council Meetings & Room Hire	Civic and Democratic	Policy & Finance	30/09/2022	
	06/09/2022	VOI0028227		£ 48.84	£ 9.77	£ 58.61	Copier Chgs Aug	4101	101	Office Supplies & Photocopying	Central Administration	Policy & Finance	DD	
	16/08/2022	EXPENSES AUG 22	Louise Hannam-Jones	£ 21.69	£ -	£ 21.69	Fuel PIP & Wall games + Props for Bloom	4015 4536	101 210	Travel & Subsistence Bloom	Central Administration Open Spaces	Policy & Finance Environmental Services	16/08/2022	
	31/07/2022	INV-9879	EP Traffic Services Limited	£ 9,917.00	£ 1,983.40	£ 11,900.40	Previously approved 15/08 however query with supplier bank details now resolved posted to bank pending approval							
*	12/07/2022	85134	Horizon Telecom Ltd	£ 28.75	£ 5.75	£ 34.50	Previously approved 15th August pending full approval Query with understanding charges							
	12/08/2022	113041	Pedder & Summers Limited	£ 1,231.99	£ 246.40	£ 1,478.39	Previously approved 15/08/22 posted to bank, pending bank approval							
				£ 34,233.13	£ 6,102.01	£ 40,335.14								

Salaries / HMRC / Pension payments Sept.	Value	Payment Due Date	Ac Code	Description	Bank Payment Transaction Number
Salaries (Net) for Sept including Mayoral Allowance	£ 17,402.78	20/09/2022	520	Wages	
HMRC Sept	£ 7,919.00	04/10/2022	515	PAYE / NI	
Pensions	£ 7,699.59	04/10/2022	516	Pensions	

Invoices received after list produced and not posted to the system or Officer approved.														
18/09/2022	123	60s Club Band	£ 400.00	£ -	£ 400.00	Bands in the park								
02/09/2022	10972830	Wave Utilities	£ 172.05	£ -	£ 172.05	Water Billing Lane 01/08/22-31/08/22								
27/08/2022	10952434	Wave Utilities	£ 143.47	£ -	£ 143.47	Water Studland Rd 01/04/21 to 31/03/22								
01/10/2022	50065199	Xerox	£ 345.92	£ 69.18	£ 415.10	Copier Lease								
12/09/2022	Email	Michael Jones Jeweller	£ 145.00	£ -	£ 145.00	Refurb Mayor Badger								
22/07/2022	Expenses	Cllr S Hibbert	£ 1,342.22	£ -	£ 1,342.22	Expenses clothing								

Additional Notes for review, comment and approval

Pension August - should be £7587.41 not £7427.58 as reported error with s/s  
 Mayor Meredith Flight Expenses to Marburg paid on email approval after last Accounts Sub-Committee meeting 15th August 2022. Bank transaction411822477