



ACCOUNTS SUB-COMMITTEE

Monday 13th March 2023 – 10.00 am

To all Members of the Accounts Sub-Committee:

Clhrs 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 13th March 2023 at 10:00 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 March 2023

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 13th February 2023 (attached)

4. Revenue Budget 2022/23

To receive the budgetary report for the month ending February 2023 (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. Internal Controls

Finance Officer to give a verbal update

7. Risk Register

Clerk to give a verbal update

8. Further items for consideration for information only

ACCOUNTS SUB-COMMITTEE

MINUTES OF THE ACCOUNT SUB-COMMITTEE MEETING HELD ON 13TH FEBRUARY 2023 AT 11AM IN THE COMMITTEE ROOM OF THE TOWN COUNCIL OFFICES AT THE GUILDHALL, NORTHAMPTON

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).

69. APOLOGIES

No apologies were submitted.

70. DECLARATIONS OF INTEREST

No declarations of interest were submitted.

71. MINUTES OF THE PREVIOUS MEETING TO APPROVE AS CORRECT AND GIVE AUTHORISATION TO SIGN THE MINUTES OF THE LAST ACCOUNTS SUBCOMMITTEE HELD 14TH DECEMBER 2022

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

72. REVENUE BUDGET 2022/23 TO RECEIVE THE BUDGETARY REPORT FOR THE MONTH ENDING DECEMBER 2022

Copies of the Budgetary Report were circulated.

The Finance Officer explained that the following budget codes had increased:

- Salaries (Budget Code 4000)
- Training and Staff Development (Budget Code 4027)
- Post (Budget Code 4110)
- Office Supplies & Photocopying (Budget Code 4101)
- Advertising and Marketing (Budget Code 4140)
- Professional and Legal Fees (Budget Code 4159)

In response to a question posed by a Councillor, the Finance Officer explained that Office Supplies & Photocopying (Budget Code 4101) was at 122% due to the purchase of new office chairs and this was considered a one-off purchase.

The Finance Officer highlighted that the Mayoral Allowance (Budget Code 4210) had increased to 85.9%. She further explained the Mayor's Transport (Budget Code 4211) was at 97.9% expenditure of the agreed budget. In response to a question, the Town Clerk explained that the Mayor's Driver was responsible to the Council

with their main contact point was the Mayoral Officer. The Town Clerk explained that a review of the Mayor's Drivers use would have to be undertaken by the Civic Matters Working Group.

In relation to Civic Regalia (Budget Code 4215) had increased due to the committed purchase order for new Civic Robes that were expected to arrive in March 2023.

The Finance Officer explained that Allotment Repairs and Maintenance (Budget Code 4400) had increased due to water bills being received however, none have been received for the Parklands Allotments. The Finance officer further explained there was a credit balance for both Broadmead and Rothersthorpe allotments, and this had been requested to be refunded. The Finance Officer stated she had discussions with the Town Clerk to develop a process for monitoring the water readings regularly as there was no practice in place yet.

The Finance Officer highlighted that the transfer from West Northamptonshire Council for Northampton in Bloom had been received as a result caused a large variance on the expenditure budget. In addition, she explained that the variance in the Christmas budget was due to a delay in receiving invoices from suppliers.

The Finance officer circulated an itemized report for Christmas Lighting as requested at the previous meeting.

The revenue budget was **NOTED**.

73. PAYMENT OF ACCOUNTS

The schedule of accounts was circulated.

The Finance Officer explained the first section of the report was what had been posted to the bank and required retrospective approval as for example, Wave Utilities work on a shorter billing cycle and a £14.50 late payment fee would be incurred if not met.

In response to a question, it was explained that Wave Utilities have opened separate accounts for each allotment. In response to another question, it was explained by the Finance Officer a Direct Debit has been considered however due to lack of clarity with the current billing it was deemed not appropriate at this time.

In response to question, the Finance Officer clarified the five invoices for Tangerine Red were for the marketing material for the new sustainable planters and exhibition in the Grosvenor Centre.

In response to a question, it was explained that additional photo storage was purchased as photos or large files cannot be held within Microshade.

RESOLVED: That the payments as detailed in the attached report be approved.

a. BANK RECONCILIATION

The Finance Officer provided that the cash book for the Unity Bank account and CCLA, she explained the balance within each account matched the most recent bank statement. Members confirmed that the figures stated in the bank reconciliation corresponded. It was agreed that no transfers were to be made until after the successful grant applications had been posted.

74. INTERNAL CONTROLS FINANCE OFFICER TO GIVE A VERBAL UPDATE

The Finance Officer explained the internal controls checklist for Payroll was previously undertaken and submitted however, she believed it would be good practice for the Town Clerk to complete random check the reports were accurate which had been recently carried out and was successful.

The Finance Officer explained the internal controls checklist was completed last week by Councillors Marriott and Birch and all was in order. She added that Councillor Purser had been nominated to complete the new internal control checklist.

RESOLVED: Councillor Purser to undertake the next internal controls checklist on 22nd May 2023 at 3:30pm

75. RISK REGISTER

The Town Clerk explained that he had amended the risk register to include short-term absences, sick leave or maternity leave as discussed at the previous meeting. The Town Clerk continued to explain that the current controls were return-to-work upon an Officers return after sick leave and that he utilises HR advice and guidance. A Councillor requested that a contingency plan be developed for long term sickness or loss of staff.

In response to a question posed, the Town Clerk explained he had requested advice about maternity insurance however none were available to cover the costs therefore, it would be covered from reserves. A Councillor suggested whether there be a Staffing Contingency reserve due to the Council having a small team to assist in the mitigation of the risk.

The Town Clerk explained he had included an IT continuity plan and a data retention policy was currently being formulated.

In response to a question posed by a Councillor, the Town Clerk explained that staff were aware of the GDPR and that the Council currently does not host masses of data compared to a Principal Authority.

RESOLVED: That the review of risk was undertaken.

76. FURTHER ITEMS FOR CONSIDERATION FOR INFORMATION ONLY

A Councillor requested that a date be determined to review the amber and green risk register items.

MEETING CONCLUDED 12:25PM

Invoices Paid / Bank Deductions - Requires Retrospective Committee Approval													
10/01/2023	SCRN00124626	Zen Office	£ 11.65	£ 2.33	£ 13.98	Credit received for Inv SIN00707838 previously approved, credit deducted from payment 18/01/23	4216	110	Council Meetings & Room Hire	Civic and Democratic	Policy & Finance	All paid and posted to Rialtas	53571853
02/01/2023	11459238 Billing Lane	Wave Utilities	£ 4.10	-	£ 4.10	Wave Utilities paid to avoid late payment fee	4400	230	Repairs & maintenance	Allotments	Environmental Services		53362912
12/01/2023	11497732 Graspin Lane	Wave Utilities	£ 2,528.17	-	£ 2,528.17	Wave Utilities paid to avoid late payment fee	4400	230	Repairs & maintenance	Allotments	Environmental Services		714138355
24/01/2023	11542382 Rothersthorpe 31.03.21 to 31.08.21	Wave Utilities	-£ 11.49	£ -	-£ 11.49	Wave Utilities paid to avoid late payment fee	4400	230	Repairs & maintenance	Allotments	Environmental Services	All Paid not posted to Rialtas	300262144
24/01/2023	11542384 Rothersthorpe 01/09/21 to 11/12/22	Wave Utilities	£ 2,046.51	-	£ 2,046.51	Wave Utilities paid to avoid late payment fee	4400	230	Repairs & maintenance	Allotments	Environmental Services		300262144
02/02/2023	11576037 Billing Lane 01.01.23 to 31.01.23	Wave Utilities	£ 4.10	-	£ 4.10	Wave Utilities paid to avoid late payment fee	4400	230	Repairs & maintenance	Allotments	Environmental Services		873775651
26/01/2023	11550743 Glebeland 26/10/22 to 25/01/23	Wave Utilities	£ 17.05	£ 3.42	£ 20.47	Wave Utilities paid to avoid late payment fee	4400	230	Repairs & maintenance	Allotments	Environmental Services		79595848
			£ 4,577.88										

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
29/01/2023	INV-17122022	C Wilkinson	£ 150.00	£ -	£ 150.00	Christmas Performance	4501	315	Christmas	Public Events	Community Services	28/02/2023	Officer Approved pending Cllr approval
16/11/2022	INVOICE DATED 16/11/22	C Fletcher	£ 245.00	£ -	£ 245.00	Christmas performance	4501	315	Christmas	Public Events	Community Services	16/12/2022	Officer Approved pending Cllr approval
12/01/2023	INV-4582	GM Lawrence Electrical Ltd	£ 14,787.44	£ 2,957.49	£ 17,744.93	Christmas lights	4501	315	Christmas	Public Events	Community Services	11/02/2023	Officer Approved pending Cllr approval
07/11/2022	INV01	Similar Jones (SJ Bardill)	£ 650.00	£ -	£ 650.00	Band Performance Fireworks	4502	315	Fireworks	Public Events	Community Services	07/12/2022	Officer Approved pending Cllr approval
02/02/2023	1287	Stage Right Productions	£ 1,610.86	£ 322.17	£ 1,933.03	Support services Jun-Dec 22	4510	315	General Events	Public Events	Community Services	28/02/2023	Officer Approved pending Cllr approval
17/12/2022	INV-4	T Cayton	£ 150.00	£ -	£ 150.00	Performance 17/12	4501	315	Christmas	Public Events	Community Services	16/01/2023	Officer Approved pending Cllr approval
09/09/2022	11007609	Anglian Water t/a Wave Utilities	-£ 736.19	£ -	-£ 736.19	approved 10/10/22 credit balance on this account (Broadmead) refund requested	4400	230	Repairs & maintenance	Allotments	Environmental Services	09/10/2022	approved 10/10/22 credit balance on this account (Broadmead) refund requested
02/10/2022	11097865	Anglian Water t/a Wave Utilities	£ 49.61	£ -	£ 49.61	approved 10/10/22 credit balance on this account (Broadmead) refund requested	4400	230	Repairs & maintenance	Allotments	Environmental Services	01/11/2022	approved 10/10/22 credit balance on this account (Broadmead) refund requested
02/11/2022	11221986	Anglian Water t/a Wave Utilities	£ 0.83	£ -	£ 0.83	approved 10/10/22 credit balance on this account (Broadmead) refund requested	4400	230	Repairs & maintenance	Allotments	Environmental Services	02/12/2022	approved 10/10/22 credit balance on this account (Broadmead) refund requested
02/12/2022	11336572	Anglian Water t/a Wave Utilities	£ 0.71	£ -	£ 0.71	approved 10/10/22 credit balance on this account (Broadmead) refund requested	4400	230	Repairs & maintenance	Allotments	Environmental Services	01/01/2023	approved 10/10/22 credit balance on this account (Broadmead) refund requested
26/01/2023	11550149.9	Anglian Water t/a Wave Utilities	-£ 1,767.75	£ -	-£ 1,767.75	Billing Road 261022-250123	4400	230	Repairs & maintenance	Allotments	Environmental Services		Posted to system but pending Officer approval - credit balance
01/02/2023	EXPENSESJAN23	Cllr. Stevens	£ 87.21	£ -	£ 87.21	Climate Café Cups Flask / Drip tray	4560	210	Climate Emergency	Open Spaces	Environmental Services	01/02/2023	Officer Approved pending Cllr approval
27/01/2023	270123/1	Edmonstones Garden Design & Maintenance	£ 150.00	£ -	£ 150.00	Plants Abington Street	4560	210	Climate Emergency	Open Spaces	Environmental Services	26/02/2023	Officer Approved pending Cllr approval
25/01/2023	6979	Tangerine Red Ltd	£ 69.00	£ -	£ 69.00	Bloom Planting	4560	210	Climate Emergency	Open Spaces	Environmental Services	24/02/2023	Officer Approved pending Cllr approval
27/01/2023	6989	Tangerine Red Ltd	£ 290.00	£ 58.00	£ 348.00	Bloom Planter	4560	210	Climate Emergency	Open Spaces	Environmental Services	26/02/2023	Officer Approved pending Cllr approval
27/01/2023	6991	Tangerine Red Ltd	£ 56.00	£ 11.20	£ 67.20	Soil Planter	4560	210	Climate Emergency	Open Spaces	Environmental Services	26/02/2023	Officer Approved pending Cllr approval
31/01/2023	6999	Tangerine Red Ltd	£ 1,800.00	£ 360.00	£ 2,160.00	Pillar Wraps / Footprints	4560	210	Climate Emergency	Open Spaces	Environmental Services	28/02/2023	Officer Approved pending Cllr approval
07/02/2023	MTR-07014	Tangerine Red Ltd	£ 158.00	£ 12.00	£ 170.00	leaflets - Climate Change	4560	210	Climate Emergency	Open Spaces	Environmental Services	28/02/2023	Officer Approved pending Cllr approval
16/01/2023	4177	Zcommune Ltd	£ 150.00	£ 30.00	£ 180.00	Web site training	4027	101	Training & Staff Development	Central Administration	Policy & Finance	15/02/2023	Officer Approved pending Cllr approval
18/01/2023	150	All Saints Church	£ 1,000.00	£ -	£ 1,000.00	Remembrance Sunday Service	4214	110	Civic Events	Civic and Democratic	Policy & Finance	17/02/2023	Officer Approved pending Cllr approval
22/01/2023	NORTH/01	CHRGs Ltd	£ 1,316.30	£ -	£ 1,316.30	Strategy Day consultancy and delivery	4159	105	Legal & professional fees	Corporate Management	Policy & Finance	21/02/2023	Officer Approved pending Cllr approval
03/02/2023	INV-0077	Classic Carriages of Northampton	£ 1,717.50	£ -	£ 1,717.50	mayors TP Jan 23	4211	110	Mayors Transport	Civic and Democratic	Policy & Finance	28/02/2023	Officer Approved pending Cllr approval
26/01/2023	1132601	Creative Event Services	£ 150.00	£ 30.00	£ 180.00	CIRN Parlour Award	4208	110	Mayoral Activity	Civic and Democratic	Policy & Finance	25/02/2023	Officer Approved pending Cllr approval
01/02/2023	INV-960	Gusto Catering Ltd	£ 311.25	£ 62.25	£ 373.50	Council Strategy day - refreshments	4216	110	Council Meetings & Room Hire	Civic and Democratic	Policy & Finance	01/02/2023	Officer Approved pending Cllr approval
08/02/2023	48319/0543614	Horizon Telecom Ltd	£ 584.79	£ 116.96	£ 701.75	Mobile / Land line / Calls and lease line	4125	101	telephone and internet	Central Administration	Policy & Finance	DD	Officer Approved pending Cllr approval
02/02/2023	EXPENSESJAN23	Julie Thornycroft (Expense Claims)	£ 95.45	£ -	£ 95.45	Fuel Milk Eye test & Glasses	4015 4216 4162	101 110 105	Travel & Subsistence Council Meetings and room hire Health & Safety	Central Administration Civic and Democratic Corporate Management	Policy & Finance	02/02/2023	Officer Approved pending Cllr approval
31/01/2023	EXPENSESJAN23	Louise Hannam-Jones	£ 16.00	£ -	£ 16.00	Expenses watering can	4560	115	Climate Emergency	Other Cost and Income	Policy & Finance	31/01/2023	Officer Approved pending Cllr approval
16/01/2023	INV:1000153	LUNAR PUBLISHING LTD	£ 285.00	£ 57.00	£ 342.00	Attendance at Business Expo	4140	101	Advertising and marketing	Central Administration	Policy & Finance	15/02/2023	Officer Approved pending Cllr approval
28/01/2023	17197	Microshade Business Consultants Ltd	£ 295.00	£ 59.00	£ 354.00	Account support January 2023	4155	101	Accounting Support	Central Administration	Policy & Finance	27/02/2023	Officer Approved pending Cllr approval
06/02/2023	17621	Microshade Business Consultants Ltd	£ 596.32	£ 119.26	£ 715.58	Host System Feb 23	4128	101	Information Technology	Central Administration	Policy & Finance	28/02/2023	Officer Approved pending Cllr approval
02/02/2023	INV-2696	Northants CALC Ltd	£ 38.00	£ 7.60	£ 45.60	Training - Planning FB	4027	101	Training & Staff Development	Central Administration	Policy & Finance	28/02/2023	Officer Approved pending Cllr approval
30/01/2023	EXPENSESJAN23	Stuart Carter (Expense Claims)	£ 25.73	£ -	£ 25.73	Parking & refreshments Weymouth	4015	101	Travel & Subsistence	Central Administration	Policy & Finance	31/01/2023	Officer Approved pending Cllr approval
12/01/2023	OP/1620923	Veolia ES (UK) Ltd	£ 152.44	£ 30.49	£ 182.93	Mayors Transport Nov	4211	110	Mayors Transport	Civic and Democratic	Policy & Finance	11/02/2023	Officer Approved pending Cllr approval
03/02/2023	OP/1622152	Veolia ES (UK) Ltd	£ 67.46	£ 13.49	£ 80.95	Mayors TP Jan	4211	110	Mayors Transport	Civic and Democratic	Policy & Finance	28/02/2023	Officer Approved pending Cllr approval
18/01/2023	424001258686	West Northamptonshire Council	£ 512.40	£ 5.68	£ 518.08	Strategy Meeting	4216	110	Council Meetings & Room Hire	Civic and Democratic	Policy & Finance	17/02/2023	Officer Approved pending Cllr approval
25/01/2023	424001262148	West Northamptonshire Council	£ 102.00	£ -	£ 102.00	Full Council 23/01/23	4216	110	Council Meetings & Room Hire	Civic and Democratic	Policy & Finance	24/02/2023	Officer Approved pending Cllr approval
25/01/2023	424001262151	West Northamptonshire Council	£ 42.60	£ 8.52	£ 51.12	Refreshments Full Council 23/01/23	4216	110	Council Meetings & Room Hire	Civic and Democratic	Policy & Finance	24/02/2023	Officer Approved pending Cllr approval
31/01/2023	424001275290	West Northamptonshire Council	£ 21.30	£ 4.26	£ 25.56	CIRV refreshments 25/01/23	4208	110	Mayoral Activity	Civic and Democratic	Policy & Finance	28/02/2023	Officer Approved pending Cllr approval
03/02/2023	424001277298	West Northamptonshire Council	£ 28.40	£ 5.68	£ 34.08	Refreshments 14/01/23	4216	110	Council Meetings & Room Hire	Civic and Democratic	Policy & Finance	28/02/2023	Officer Approved pending Cllr approval
21/12/2022	SINV00709672	Zenoffice Limited	£ 22.86	£ 4.57	£ 27.43	Coffee case	4216	110	Council Meetings & Room Hire	Civic and Democratic	Policy & Finance	20/01/2023	Officer Approved pending Cllr approval
21/12/2022	SINV00709674	Zenoffice Limited	£ 23.59	£ 4.72	£ 28.31	Credit SCRNO0124627 cancels	4216	110	Council Meetings & Room Hire	Civic and Democratic	Policy & Finance	20/01/2023	Officer Approved pending Cllr approval
06/01/2023	SINV00710193	Zenoffice Limited	£ 23.59	£ 4.72	£ 28.31	Knives & Forks pending confirmation of delivery	4101	101	Office Supplies & Photocopy	Central Administration	Policy & Finance	05/02/2023	Query of delivery pending confirmation of receipt of goods (FB)
10/01/2023	SCRN00124627	Zenoffice Limited	-£ 23.59	-£ 4.72	-£ 28.31	credit cancels Inv SIN00709674	4216	110	Council Meetings & Room Hire	Civic and Democratic	Policy & Finance	09/02/2023	Officer Approved pending Cllr approval
31/01/2023	SINV00712140	Zenoffice Limited	£ 227.89	£ 45.58	£ 273.47	Stationery supplies	4101	101	Office Supplies & Photocopy	Central Administration	Policy & Finance	28/02/2023	Not all goods have been received, pending receipt and FB approval
07/02/2023	VOI0030401	Zenoffice Limited	£ 57.85	£ 11.58	£ 69.43	Copier charges	4101	101	Office Supplies & Photocopy	Central Administration	Policy & Finance	DD	Officer Approved pending Cllr approval
08/02/2023	SINV00713154	Zenoffice Limited	£ 13.44	£ 2.69	£ 16.13	Pens - pending confirmation of delivery	4101	101	Office Supplies & Photocopy	Central Administration	Policy & Finance	28/02/2023	Pending receipt of goods and FB approval
Total Unpaid			£ 25,604.29	£ 4,340.19	£ 29,944.48								
Bank transactions not yet posted in Rialtas													
			£ 25,604.29	£ 4,340.19	£ 29,944.48								

Invoices received after list produced and not posted to the system or Officer approved.

10/02/2023	Expenses Feb23	Catherine MacLellan	25.47	0	25.47
26/01/2023	xxxx-xxxx-xxxx-3373	Lloyds card: Google storage £1.59/ Tesco Juice £3.90 /Amazon picture frames £108 / mthly fee £3			116.49
					141.96

Salaries / HMRC / Pension payments FEB	Value	Payment Due Date	Ac Code	Description	Bank Payment Transaction Number
Salaries (Net) for Feb including Mayoral Allowance and Cllr. Allowances	£ 18,252.87	19/01/2023	520	Wages	
HMRC Feb	£ 8,243.46	28/02/2023	515	PAYE / NI	
Pensions Feb	£ 6,942.23	28/02/2023	516	Pensions	
	£ 33,438.56				

Approve fund transfer of £170,000 (rounded down) from CCLA to Unity Bank for		
Date	Description	Balance
31st Jan 2023	Unity Bank Balance as at 31/01/23	£ 530,319.14
1st Feb -	Bank Transactions between closing balance and today	£ 6,063.88
	Balance in bank as at 11/02/23	£ 536,383.02
1st Feb -	Bank Transactions - pending Cllr approval	£ 2,059.59
	Scheduled payments not yet deducted	£ -
	Bank Total Calculation 11 /02/23	£ 534,323.43
	Paylist invoices	
	Salaries	£ 18,252.87
	HMRC	£ 8,243.46
	Pensions	£ 6,942.23
	Unpaid Grants	£ -
	Paylist unapproved invoices	£ 141.96
	Paylist invoices	£ 29,944.48
	Total payments on list	£ 63,525.00
	Total Payments due to go out in Feb	£ 63,525.00
	Difference between Bank balance & All Payments due to go out	£ 470,798.43
	Funds to remain in Unity bank	£ 150,000.00
	Balance available for transfer	£ 320,798.43
	* However due to the approaching year end I would suggest leaving two months fund cover.	150,000
	Funds available for transfer	£ 170,798.43