

The 76th Annual Conference & AGM

Moulton Community Centre, Sandy Hill Lane, Reedings, Moulton, Northampton NN3 7AX

Saturday 7 October 2023, 1000 to 1300
(Refreshments on arrival from 0915)

Delegate Information

We are looking forward to seeing you at the 2023 Northants CALC Annual Conference & AGM. We want your visit to be safe and pleasurable, so please read the information below before the day.

Location

The location is Moulton Community Centre, Sandy Hill Ln, Reedings, Moulton, Northampton NN3 7AX ([see map](#)).

Arrival

There will be hot refreshments available from 0915 and we encourage delegates to arrive early to relax, network, and meet the exhibitors. The business will start promptly at 1000, so please take your seats in good time.

Parking

There is car parking on site.

Papers

To save time, money, and paper we are providing the papers electronically. You will find all the papers at <https://www.northantscalc.com/annual-conference> where you can download the whole pack, or each paper individually as you prefer. Please read the papers and reports in advance, as only copies of the programme and agenda will be available in hard copy on the day. The venue has guest wi-fi, so you will be able to access the papers online on your handheld devices if you wish.

Covid

There are no social distancing requirements in place, but please maintain distance wherever possible. Hand sanitiser will be provided. Please do not travel if you, or anyone you live with, feels unwell or is showing symptoms or has tested positive.

Departure

We would be very grateful if you committed to being with us until 1300. The meeting will finish promptly at that time, and we would like to finish with all delegates in the room for the awards.

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**Saturday 7 October 2023, 1000 to 1300
(Refreshments on arrival from 0915)**

Programme & Agenda

0915	Arrival, Registration, Hot Refreshments, Meet the Exhibitors
1000	<p>Business of the 76th Annual General Meeting</p> <ol style="list-style-type: none"> 1. Welcome & Housekeeping 2. Election of President for 2023/24 3. Appointment of Auditor for the year ending 31 March 2024 4. Appointment of Directors for 2023/24 5. To approve the minutes of the AGM held on 1 October 2022 6. To receive the Annual Report for the year ending 31 March 2023 7. To agree subscription levels for the year ending 31 March 2025
	<p>Artificial Intelligence and Parish and Town Councils A presentation by Danny Moody</p>
1055	BREAK FOR REFRESHMENT
1125	<p>Engagement with the Unitary Councils George Candler, Acting CEO, North Northamptonshire Council Sally Burns, Director of Public Health, West Northamptonshire Council</p> <p>Each unitary council has been given 20 minutes to present, followed by a question-and-answer session for 40 minutes.</p>
1245	Presentation of Council of the Year Award
	<p>Recognition Awards - CiLCA, Councillor Development Framework (CDF), Officer Development Framework (ODF) & LCAS Awards</p> <p>Prize Draw & Closing Remarks</p>
1300	Close and depart

Our 76th Annual Conference was generously sponsored by



Report to:	Northants CALC AGM
For decision on:	7 October 2023
Agenda Ref:	2. Election of President for 2023/24 3. Appointment of Auditor for the year ending 31 March 2024
Originated by:	Danny Moody

1. The board of directors recommends that Jeffrey Greenwell be elected as President of the Association for 2023/24.
2. Jeffrey Greenwell was Chief Executive of the county council in the 1970s and 80s and has been involved with Northants CALC for 44 years. His first sojourn as President was 1979 to 1996, and he stood in again in 2007/08. Jeffrey stood in as President from 2019 to 2021 and was then appointed fully at the 2021 AGM.
3. The board of directors recommends that Kate Brown Accountant ([see website](#)) be re-appointed as the Association's auditor for the year ending 31 March 2024.
4. Kate Brown is a chartered accountant with over 20-years' experience. Having worked with individuals and businesses of all sizes, she has been based in Northamptonshire since 2001 and enjoys working with local clients and businesses across the country. The firm was first appointed as the Association's auditor in 2014.
5. Northants CALC is a company limited by guarantee. It is exempt from statutory audit because it has a turnover of less than £10.2 million and fewer than 50 employees. However, the board of directors feels that it is important to maintain an independent inspection of the Association's accounts to provide assurance to member councils.

Recommendations:

That the AGM approves the election of Jeffrey Greenwell as President of the Association for 2023/24.

That the AGM approves the appointment of Kate Brown Accountant for the year ending 31 March 2024.

Report to:	Northants CALC AGM
For decision on:	7 October 2023
Agenda Ref:	4. Appointment of Directors for 2023/24
Originated by:	Danny Moody

1. All directors were sent a self-assessment form in July 2023. Seven of the eight directors completed and returned the form and wished to be considered for reappointment. The eighth, Ally Chang (Finedon Town Council) announced her intention to stand down, creating a vacancy for a director.
2. The Appointments Panel (comprising President, Chairman, and CEO) considered the self-assessment forms that had been submitted and agreed unanimously that seven directors should be recommended for re-appointment at the AGM:

No.	Name	Qualifying Council
1.	Peter Allen	Towcester Town Council
2.	David Fuller	Oundle Town Council
3.	Lynn Lavender	Ashton Parish Council
4.	Richard Lewis	Rushden Town Council
5.	Geoff Paul	Moulton Parish Council
6.	Mike Scott	Great Addington Parish Council
7.	Lynne Taylor	Daventry Town Council

3. The vacancy for a director was advertised to all member councils and the Appointments Panel held interviews on 25 September 2023. Four very strong applicants were interviewed, and the Appointments Panel agreed to recommended for appointment at the AGM:

No.	Name	Qualifying Council
8.	Kate Houlihan	Far Cotton & Delapre Community Council

4. Directors' pen portraits are available at <https://www.northantscalc.com/board-of-directors>.

5. The board operates a composition and diversity policy to ensure that there is a mix of clerks and councillors, small, medium, and large councils, and a balance between north and west Northamptonshire. The makeup if the AGM approves the Appointments Panel's recommendation will be:
- 6 councillors, 2 clerks
 - 5 West Northamptonshire, 3 North Northamptonshire
 - 5 large, 1 medium, 2 small councils

Recommendation: That the AGM approves the appointment of the eight persons listed above for 2023/24.

Year ending
31 March 2023

Annual Report of the Northamptonshire County Association of Local Councils



Empowering Parish
& Town Councils

Corporate Report

By far the biggest event in the reporting period was the death of Her Majesty Queen Elizabeth II on Thursday 8 September 2022; a poignant moment in the life of the nation and a moment for parish and town councils to step forward in their civic leadership role. Northants CALC is pleased to report that parish and town council in Northamptonshire conducted themselves impeccably throughout, and that this was recognised by the Lord Lieutenant of Northamptonshire, James Saunders Watson, who gave thanks and said he was “*extremely proud*” of the way parish and town councils had acted. Northants CALC had been readying member councils for “Operation London Bridge” (OLB) for well over fifteen years and had well-oiled plans worked up in partnership with the principal councils. Our first OLB briefing following The Queen’s death went out at 0900 on the Friday and we issued daily briefings at 0900 to all parishes through to the following Wednesday. The range of enquiries we received was incredible, but the Association pulled out all the stops to be there for our member councils. The staff team had very little sleep that weekend, but councils appreciated the clear, timely, and ordered advice and guidance, which helped them manage the situation calmly and efficiently.

The Association’s big project in the reporting period was the Asset Mapping Project (AMP) funded by the UK Community Renewal Fund (CRF). We distributed over £100,000 of CRF grant monies to parish and town councils in Northamptonshire for them to map assets and services in their area that are currently delivered by the unitary councils. Over ten thousand map points were created on a shared mapping layer in Parish Online, which provides a vital evidence base for devolution. The project was due to finish in June 2022 but was extended by the government until 31 December 2022, which provided further opportunity to work with the unitary councils to shape the relationship between the tiers, should wholesale

devolution appear on the table. Northants CALC was recognised for its pioneering work by the National Association of Local Councils (NALC) awarding us CALC Project of the Year 2022 at the Star Council Awards.

Another huge internal project was the recovery of historic VAT. Due mainly to our activities during Local Government Reorganisation (LGR), in October 2020 Northants CALC reached the threshold for compulsory VAT registration. VAT collection began on 1 April 2022, so the Association had to decide what to do about the VAT that should have been charged between October 2020 and 31 March 2022. The board agreed that because parish and town councils can reclaim VAT on non-business expenditure, we should invoice for the historic VAT. The total amount of historic VAT was £42,861.94, and it is pleasing to report that after a lot of hard work, by 31 March 2023 we had received 89% of this amount. The Association is indebted to its member councils for their co-operation and support during this project. It is expected that 100% of the VAT will be recovered in due course.

The Association works to a three-year Strategic Plan, and as the 2020 – 2023 ended we started work on the 2023 – 2026 plan. The timetable and process were agreed by the board at its Annual Board Away Day on 16 June 2022 and a first draft was received at the September board meeting. Member workshops were held in January 2023 (one for clerks, one for councillors) to ensure that the new Strategic Plan was rooted in the needs of member councils. The board adopted the final iteration at its meeting in March 2023. The Strategic Plan 2023 – 2026 guides our activity but the Association remains extremely agile and ready to deal with anything that comes along.

The board itself has worked very well during the reporting period and has had stable membership with no leavers or joiners. This is important because it allows the board to develop as a team

and for the dynamics to mature to a point where the entire focus of the board is on member services and benefits. The board is led by its chair, Mike Scott (Great Addington), who will complete his three-year term of office in November 2023. The board meets ten times per year with a mix of remote, hybrid, and in-person meetings and all eight directors are councillors or clerks from member councils in the county.



Mike Scott

Since November 2022 the Association has been working in partnership with the unitary councils to develop the Local Area Partnerships (LAPs) across the county. The Association's directors and staff had focus sessions in spring 2023 with West Northamptonshire Council (WNC) at the Guildhall, Northampton, and with North Northamptonshire Council (NNC) at the Corby Cube. Parish and town councils have a hugely important role in health and wellbeing, and they will be key partners in the delivery of the Health & Wellbeing Strategy for Northamptonshire being developed by the new Integrated Care Board.

Northamptonshire is of course the focus of the Association, but it also plays a critical role regionally and nationally in terms of lobbying and policy development. One way it can do that is by putting motions to the National Association of Local Councils (NALC) and in July 2022 a two-part motion was submitted: 1) That NALC recognises that the workforce challenge is one of the biggest challenges of our time and that there is an issue with recruitment, retention, and capacity in local councils, and 2) That NALC engages a consultant

to benchmark clerks' terms and conditions. The motion recognised the importance of high calibre clerks to the sector and the challenges that member councils have had recently in terms of recruitment. The motion was carried unanimously and pursuant to it NALC set up the National Employment Strategy Advisory Group (NESAG) and has engaged with the Local Government Association to carry out a workforce review. Northants CALC is one of three CALCs represented on NESAG to bring this very important work to fruition.

The Association's staff team is passionate about providing excellent service to member councils and is dedicated to providing ever greater value for money. It is our pleasure to keep supporting you and your council to do all the wonderful things you do for your community.

Mike Scott
Chair, Northants
CALC

Danny Moody
CEO, Northants
CALC

Balance Sheet Summary

Northants CALC Balance Sheet as at 31 March 2023:

	£	£
	2022	2023
Fixed assets	0	0
Debtors	5,029	2,879
Cash at bank	121,434	279,785
Total Assets	126,463	282,664

	£	£
	2022	2023
Creditors	(61,706)	(76,718)
Receipts in advance	-	-
Current Liabilities	(61,706)	(76,718)

	£	£
	2022	2023
Assets less liabilities	64,757	205,946

Finance Report

The accounts for the year ending 31 March 2023 are appended to the Annual Report. The accounts are independently inspected by Kate Brown Accountants, Chartered Accountants, and submitted to Companies House under the requirements of the Companies Act 2006.

The Association maintains a system of internal controls to ensure the effectiveness and efficiency of its activities and operating procedures. A director is appointed with responsibility to scrutinise the internal controls and working practices, which has proved to be a very useful governance tool that helps improve risk identification and mitigation. The Internal Controls Director (ICD) carries out a minimum of three checks per year and may check any system or procedure at will.



The Association ended the financial year with an apparent surplus of £141,189, but this is mainly because Community Renewal Fund (CRF) funds were received in the financial year, but project costs continued after year end and will show in the next year's accounts. Similarly, recovered historic VAT shows in the year ending 31 March 2023 and will be an outgoing in the year ending 31 March 2024.

Looking at the background finances (excluding the CRF grant & VAT) our income from membership subscriptions was down 7% on the previous year, due mainly to Kettering Town Council (KTC) and Wellingborough Town Council (WTC) withdrawing from membership on 1 April 2022. We are working hard to demonstrate to both councils that membership is fantastic value money, and that all councils have a responsibility to support the existence of a county association. All councils benefit from the work of the Association, so if it continues to exist then all councils have a responsibility for it.

Overall, total income was 99% of budgeted income and total expenditure was 87% of budgeted expenditure, so the outturn was better than expected.

Even though there is a large surplus for the year ending 31 March 2023, the Association has planned deficit budgets again for the next three years as reserves are managed down to policy targets.

The Association is well placed to cope with the short and medium-term financial outlook.

Corporate Governance

The board operates according to the following principles:

The board should be independent of the staff:

The board has determined that each director is independent in character and judgement and that there are no relationships or circumstances which are likely to affect their judgement or impair their independence.

Directors should be submitted for re-appointment annually:

Recommendations for re-appointment should not be assumed but be based on disclosed procedures and continued satisfactory performance.

There should be full disclosure of the board's membership:

A list of directors with biographies is available on the Association's web site.

The board should aim to have a balance of skills, experience, and knowledge:

The board operates a Composition & Diversity Policy so that the board contains a good mix of clerks and councillors from small and large councils.

The board should undertake an annual review of its own performance:

All directors complete self-assessment forms that help identify the strengths and weaknesses of the board.

The board should give attention to overall strategy:

The board monitors performance against its agreed strategy on an ongoing basis and reviews its overall strategy, including the viability of the Association in its current form.

Association Staff

Position	Name
Chief Executive	Danny Moody
Deputy Chief Executive	Lesley Sambrook Smith
Training Manager	Marie Reilly
Business Support Manager	Sophie Harding

President

At the AGM held on 1 October 2022 Jeffrey Greenwell was appointed as the President for the year to October 2023.

Board of Directors

The following were elected at the AGM on 1 October 2022 for one year:

Name	Current Role
Peter Allen	Director
Ally Chang	Director
David Fuller	Director
Lynn Lavender	Vice Chair
Richard Lewis	Director
Geoff Paul	Director
Mike Scott	Chair
Lynne Taylor	Director

Auditor

At the AGM held on 1 October 2022 Kate Brown Accountants was appointed

as the auditor for the year ending 31 March 2023.

Membership Fee

In Northamptonshire as at 31 March 2023 there were 203 parish councils, 17 town councils and 51 parish meetings (civil parishes without a parish council). The largest council is Northampton Town Council (electorate 89,346) and the smallest council is Brampton Ash Parish Council (electorate 65). The smallest parish meeting is Althorp Parish Meeting (electorate 7). The highest precepting council in 2021/22 is Northampton Town Council (£1,807,837) and the lowest (of the ones that precept at all) is Catesby Parish Meeting (£90). Together, councils in Northamptonshire raised £19.6 million in precept in 2023/24.

98% of the councils in the county are in membership of the Association. The membership fees are set by the AGM each October.

	£	£
Year Ending 31 st March	2023	2024
Base rate <i>(per council)</i>	166.76	181.43
County Association <i>(per elector)</i>	0.2502	0.2723
NALC affiliation <i>(per elector)</i>	0.0749	0.0771

Nb: The Northants CALC fee for councils with 10,000 to 30,000 electors is capped at £2,902.93 and for councils with more than 30,000 electors the cap is £5,273.44.

Internal Audit Service

179 of the 220 parish and town councils in Northamptonshire used the Internal Audit Service from Northants CALC for the year ending 31 March 2023.



A team of specialist auditors are contracted by the Association to provide the service to parish and town councils,

ranging from the smallest with annual expenditure of less than £1,000 to the largest with annual expenditure more than £2,000,000.

The purpose of internal audit is to review whether the systems of financial and other controls over a council's activities and operating procedures are effective.

The internal audit function must be independent of the other financial controls and procedures of the council. The person or persons carrying out internal audit must also be competent to carry out the role in a way that will meet the business needs of each local council.

Member Enquiry Service (MES)

The Member Enquiry Service (MES) is an email-based enquiry service for member councils that provides a timely response to non-complex, generic enquiries.

In the year to 31 March 2023, MES responded to 158 enquiries from member councils on an extremely diverse range of subjects.

MES operates on a volunteer basis, staffed by a team of four expert and dedicated clerks, all of whom are CiLCA qualified.

Sincere thanks to Nikki Daft, Helen Hoier, Rosie Smart, and Tina Charteress for all their hard work during the year.

Data Protection Officer (DPO) Service

The DPO Service provides councils with a dedicated email address and named officers to act as DPO. The role of the DPO is to inform and advise the Council and its employees about their obligations to comply with the General Data Protection Regulations (GDPR) and other data protection laws, to monitor compliance and advise on data protection impact assessments, train staff, and conduct internal audits.



The DPO is the first point of contact for supervisory authorities and for individuals whose data is processed (including employees, councillors, and members of the public).

189 of the county's parish and town councils subscribed to the DPO Service in 2022/23.

Local Council Award Scheme (LCAS)

The National Association of Local Councils (NALC) has refreshed the Local Council Award Scheme (LCAS).

All councils are encouraged to consider going for accreditation. There's a level for everyone: Foundation recognises sound standard practice; Quality recognises good practice and Quality Gold recognises best practice in all aspects. Councils can accredit at one level and then work towards a higher level if they choose.

Police Liaison Representative Scheme

A Police Liaison Representative (PLR) is appointed by a council to act as a single point of contact for the police. It is the same principle as the Parish Paths Warden Scheme for rights of way and the Highways Representative Scheme for highways. The scheme was revitalised in 2021 and as of 31 March 2023, 197 parishes had appointed a PLR. The intention is to grow and develop the scheme in the coming years.

Councillor Panel

Approximately 120 Councillors are registered on the Councillor Panel, which operates on an e-mail basis. We send out questions and surveys and give members of the Councillor Panel a few days to respond. The results are used as a guide, and they help inform our work. It's not a formal consultation mechanism and the responses are those of individual councillors, not councils, but it does give us a very quick and cost-effective way of engaging with Councillors.

The Councillor Panel is extremely useful to the Association and all councillors are encouraged to sign up for it, even if just on a trial basis. Just send an email to info@northantscalc.com with your expression of interest and you will be added to the distribution list. Typical response rates are in the order of 50 – 70%, so not every member of the panel responds to every survey. If you would like to know more before signing up, e-mail info@northantscalc.com and request a copy of the Councillor Panel Terms of Reference.

Printed or electronic copies of this Annual Report and further details are available on request. Please e-mail info@northantscalc.com.

**NORTHAMPTONSHIRE COUNTY ASSOCIATION OF LOCAL COUNCILS LIMITED
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

**NORTHAMPTONSHIRE COUNTY ASSOCIATION OF LOCAL COUNCILS LIMITED
ANNUAL REPORT AND UNAUDITED ACCOUNTS
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NORTHAMPTONSHIRE COUNTY ASSOCIATION OF LOCAL COUNCILS LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

Directors	Richard Lewis Peter Robert Allen Lynne Jane Taylor Lynn Lavender Geoffrey Paul Michael John Scott Ally Chang David Fuller
Secretary	Daniel Moody
Company Number	07335699 (England and Wales)
Registered Office	30 Church Street Helmdon Brackley NN13 5QJ
Accountants	Kate Brown The Annexe, Rectory Farm Cranford Road Great Addington, Kettering Northants NN14 4BQ

NORTHAMPTONSHIRE COUNTY ASSOCIATION OF LOCAL COUNCILS LIMITED
(COMPANY NO: 07335699 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 March 2023.

Directors

The following directors held office during the whole of the period:

Richard Lewis
Peter Robert Allen
Lynne Jane Taylor
Lynn Lavender
Geoffrey Paul
Michael John Scott
Ally Chang
David Fuller

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors



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Michael John Scott
Director

Approved by the board on: 15 July 2023

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE
PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF NORTHAMPTONSHIRE
COUNTY ASSOCIATION OF LOCAL COUNCILS LIMITED FOR THE YEAR ENDED 31 MARCH
2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Northamptonshire County Association of Local Councils Limited for the year ended 31 March 2023 as set out on pages 6 - 9 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

Our work has been undertaken in accordance with AAF 7/16 as detailed at icaew.com/compilation.

Kate Brown
Chartered Accountants

The Annexe, Rectory Farm
Cranford Road
Great Addington, Kettering
Northants
NN14 4BQ

15 July 2023

NORTHAMPTONSHIRE COUNTY ASSOCIATION OF LOCAL COUNCILS LIMITED
INCOME STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
Turnover	464,805	356,141
Cost of sales	(128,663)	(250,370)
Gross profit	<u>336,142</u>	<u>105,771</u>
Administrative expenses	(190,618)	(173,088)
Operating profit/(loss)	<u>145,524</u>	<u>(67,317)</u>
(Loss)/gain on revaluation of intangible assets	(4,335)	3,926
Interest receivable and similar income	-	869
Profit/(loss) on ordinary activities before taxation	<u>141,189</u>	<u>(62,522)</u>
Tax on profit/(loss) on ordinary activities	-	-
Profit/(loss) for the financial year	<u><u>141,189</u></u>	<u><u>(62,522)</u></u>

NORTHAMPTONSHIRE COUNTY ASSOCIATION OF LOCAL COUNCILS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

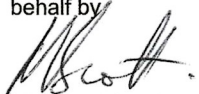
	Notes	2023 £	2022 £
Current assets			
Debtors	4	2,879	5,029
Cash at bank and in hand		279,785	121,434
		282,664	126,463
Creditors: amounts falling due within one year			
	5	(76,718)	(61,706)
Net current assets		205,946	64,757
Net assets		205,946	64,757
Capital and reserves			
Profit and loss account		205,946	64,757
Shareholders' funds		205,946	64,757

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 15 July 2023 and were signed on its behalf by



Michael John Scott
Director

Company Registration No. 07335699

NORTHAMPTONSHIRE COUNTY ASSOCIATION OF LOCAL COUNCILS LIMITED
STATEMENT OF CHANGES IN EQUITY
AS AT 31 MARCH 2023

	Share capital £	Profit & loss account £	Total £
At 1 April 2021	-	127,279	127,279
Loss for the year		(62,522)	(62,522)
At 31 March 2022	-	64,757	64,757
At 1 April 2022	-	64,757	64,757
Profit for the year		141,189	141,189
At 31 March 2023	-	205,946	205,946

NORTHAMPTONSHIRE COUNTY ASSOCIATION OF LOCAL COUNCILS LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Statutory information

Northamptonshire County Association of Local Councils Limited is a private company, limited by shares, registered in England and Wales, registration number 07335699. The registered office is 30 Church Street , Helmdon , Brackley , NN13 5QJ.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

4 Debtors

	2023	2022
	£	£
Amounts falling due within one year		
Trade debtors	2,879	5,029
	2,879	5,029

5 Creditors: amounts falling due within one year

	2023	2022
	£	£
VAT	19,196	-
Trade creditors	-	6,800
Taxes and social security	3,972	3,836
Other creditors	53,352	50,872
Accruals	198	198
	76,718	61,706

6 Average number of employees

During the year the average number of employees was 4 (2022: 4).

NORTHAMPTONSHIRE COUNTY ASSOCIATION OF LOCAL COUNCILS LIMITED
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

This schedule does not form part of the statutory accounts.

	2023	2022
	£	£
Turnover		
Sales	464,805	356,141
Cost of sales		
Purchases	77,613	77,217
Other direct costs	51,050	173,153
	128,663	250,370
Gross profit	336,142	105,771
Administrative expenses		
Wages and salaries	151,325	140,411
Pensions	11,917	10,535
Employer's NI	11,958	10,113
Staff training and welfare	65	144
Travel and subsistence	3,031	636
Motor expenses	-	489
Telephone and fax	1,302	1,381
Postage	4	-
Stationery and printing	38	-
Bank charges	270	278
Software	4,902	3,875
Sundry expenses	4,157	3,207
Accountancy fees	461	937
Advertising and PR	-	669
Other legal and professional	1,188	413
	190,618	173,088
Operating profit/(loss)	145,524	(67,317)
Exceptional items		
(Loss)/gain from revaluation of intangible assets	(4,335)	3,926
Interest receivable		
Interest receivable	-	869
Profit/(loss) on ordinary activities before taxation	141,189	(62,522)

Report to:	Northants CALC AGM
Tabled on:	7 October 2023
Agenda Ref:	7. To agree subscription levels for the year ending 31 March 2025
Originated by:	Danny Moody, Chief Executive

The board of directors recommends that the **per council** element of the Northants CALC membership fee for the year starting 1 April 2024 and ending 31 March 2025 be increased by inflation (CPIH July 2023 – 6.4%) from £181.43 to £193.05.

The board of directors recommends that the per elector element of the Northants CALC membership fee for the year starting 1 April 2024 and ending 31 March 2025 be increased by inflation (CPIH July 2022 – 6.4%) from 27.23 pence to 28.97 pence.

The effect of the recommendations is:

Fee Element	YE 31 March 2024	YE 31 March 2025	Real terms increase
Per council - NCALC	£181.43	£193.05	£11.62
Per elector - NCALC	£0.2723	£0.2897	£0.0174
Per elector - NALC	£0.0771	£0.0794*	£0.0023

*To be decided by the AGM of the National Association of Local Councils to be held on 24 October 2023

Effect of recommendation at various sizes of council, inclusive of NALC element:

Electorate	YE 31 March 2024	YE 31 March 2025	Real terms increase
250	£268.79	£285.32	£16.53
500	£356.14	£377.59	£21.45
1,000	£530.85	£562.14	£31.29
2,500	£1,054.97	£1,115.78	£60.81
5,000	£1,928.51	£2,038.52	£110.01
9,999	£3,675.24	£3,883.62	£208.38

Larger councils (10,000 – 30,000 electorate) are charged a fixed fee for membership of Northants CALC. The board of directors recommends to the AGM that the fixed fee per council for the year starting 1 April 2024 and ending 31 March 2025 be increased by inflation (CPIH July 2023 – 6.4%) from £2,902.93 to £3,088.72 per council. The total fee payable will therefore be (£3,088.72 + NALC Affiliation fee capped at £2,037*). The equivalent fee for super councils (30,000 + electors) is increased from £5,273.44 to £5,610.94. The total fee payable will therefore be (£5,610.94 + NALC Affiliation fee capped at £2,037*).

Parish Meetings with less than 100 electors AND no precept are offered affiliate membership for 2024/25 free of charge. The maximum fee that **any** council or parish meeting pays is capped at £1 per elector.

Commentary

1. For the past eight years the board has recommended an increase in the membership fee by inflation as determined by the Consumer Prices Index (Housing) (CPIH) for the July preceding the AGM.
2. CPIH for July 2023 was 6.4%.
3. Inflation forecasts suggest that rates will reduce in 2023 and 2024 and stabilise at 2% from 2026.
4. At the board meeting held on 21 September 2023 there was a full discussion about subscription fees, affordability, and value for money.
5. The board carefully considered all options and agreed by 7 votes to 1 to adhere to the policy of recommending to the AGM an increase in line with CPIH – July, 6.4%. The board focused on the real terms increase (see table above) and felt that the increase protected services and still represented very good value for money.
6. Northants CALC is a not-for-profit Association, whose income is used purely to provide member services to local councils in Northamptonshire. It does not have shareholders and does not distribute profits. Every penny is used solely for the benefit of member councils.
7. In accordance with the constitution, the setting of membership fees is a matter for the AGM, based on a recommendation from the board of directors.

Recommendations:

That the AGM approves the recommendation of the board of directors to increase membership subscription fees for the year ending 31 March 2025 by CPIH July 2023 (6.4%)