FLAXTON PARISH COUNCIL TRANSPARENCY CODE PUBLICATION REQUIREMENTS

Adopted: May 2020. Reviewed April 2025

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Introduction

The Transparency Code Regulations (SI 494) is mandatory for local councils and other smaller authorities, with a turnover not exceeding £25,000. The Code excludes parish meetings in parishes where there is no local council.

By way of definition, 'turnover' is defined as the higher of the authority's gross income for the year and its gross expenditure for the year.

The Government has introduced the Code for two main reasons, firstly under a new audit framework effective from 1 April 2017, smaller councils were made exempt from external audit and in its place, these authorities made subject to the Transparency Code to enable local electors and ratepayers to access relevant information about their accounts and governance. The second reason given by the Government for the introduction of the new processes was to meet its desire to place more power into citizens' hands to increase democratic accountability.

The Code can be found at:

Transparency code for smaller authorities - GOV.UK (www.gov.uk)

The Statutory Instrument, which enacts the Code, can be found at:

http://www.legislation.gov.uk/uksi/2015/494/pdfs/uksi_20150494_en.pdf

Financial Information to be Published

Annual publication no later than 1 July and thereafter not less than annually and not later than 1 July in the year immediately following the accounting year to which it relates, councils subject to the code should publish the following:

- All items of expenditure above £100 (paragraphs 13-15 of the Code)
- End of Year accounts (paragraphs 16 and 17 of the Code)
- Annual Governance Statement (see paragraphs 18 and 19 of the Code)
- Internal Audit Report (see paragraphs 20 -22 of the Code)
- List of Councillor or member responsibilities (paragraph 23)
- Details of public land and building assets (paragraphs 23- 27 of the Code)

The Code explains in detail what needs to be published to meet each of these requirements.

Other Information That Needs to be Published

In addition to the above councils subject to the Code should also publish:

- Draft minutes of all council, committee, and sub-committee meetings, no later than one month after the meeting has taken place (paragraph 29 of the Code)

- The Agenda and associated papers for council, committee, and sub-committee meetings no later than 3 clear days before the meeting to which they relate (paragraph 30 of the Code).