

## Smaller Authorities Transparency Requirements

### Smaller Authorities (Transparency Requirements) (England) Regulations 2015/494 Transparency obligations for parish councils with an annual turnover not exceeding £25,000 (England only)

The Smaller Authorities Transparency Code came into force on 1 April 2015 and requires the online publication of certain information which the Government requests, to provide taxpayers with a clear picture of the authority's activities, spending, and governance, and will improve the ability of communities to hold local public bodies to account. This includes any information on joint committees. All smaller authorities must make sure they are compliant.

Kingsmead Parish Council has a turnover in excess of £100,000 and so does not fall within the provisions of the Code however it is considered good practice to adopt the principles. Full information available below.

Information required to be published:	Date information is required to be published:	The Code paragraph reference:	Click on the link to view the documents:
<b>All items of expenditure above £100 (where possible excluding VAT)</b>	<b>Annually:</b> 1 July 2015 and thereafter not less than annually and not later than 1 July in the year immediately following the accounting year to which it relates	Paragraphs 13-15	<a href="http://www.kingsmeadpc.org.uk/?page_id=21">http://www.kingsmeadpc.org.uk/?page_id=21</a>
<b>Confirm date expenditure incurred</b>	<b>Annually:</b> 1 July 2015 and thereafter not less than annually and not later than 1 July in the year immediately following the accounting year to which it relates	Paragraphs 13-15	<a href="http://www.kingsmeadpc.org.uk/?page_id=21">http://www.kingsmeadpc.org.uk/?page_id=21</a>
<b>Summary of purpose of expenditure</b>	<b>Annually:</b> 1 July 2015 and thereafter not less than annually and not later than 1 July in the year immediately following the accounting year to which it relates	Paragraphs 13-15	<a href="http://www.kingsmeadpc.org.uk/?page_id=21">http://www.kingsmeadpc.org.uk/?page_id=21</a>
<b>The amount of the expenditure</b>	<b>Annually:</b> 1 July 2015 and thereafter not less than annually and not later than 1 July in the year immediately following the accounting year to which it relates	Paragraphs 13-15	<a href="http://www.kingsmeadpc.org.uk/?page_id=21">http://www.kingsmeadpc.org.uk/?page_id=21</a>
<b>VAT not recoverable</b>	<b>Annually:</b> 1 July 2015 and thereafter not less than annually and not later than 1 July in the year immediately following the	Paragraphs 13-15	<a href="http://www.kingsmeadpc.org.uk/?page_id=21">http://www.kingsmeadpc.org.uk/?page_id=21</a>

	accounting year to which it relates		
<b>End of Year Accounts:</b> Publish signed statement of accounts according to the format included in the Annual Return form.	<b>Annually:</b> 1 July 2015 and thereafter not less than annually and not later than 1 July in the year immediately following the accounting year to which it relates	Paragraphs 16 and 17	<a href="http://www.kingsmeadpc.org.uk/wp-content/uploads/2013/01/Accounting-statements-2016-17.pdf">http://www.kingsmeadpc.org.uk/wp-content/uploads/2013/01/Accounting-statements-2016-17.pdf</a>
<b>Annual Governance Statement:</b> Publish signed annual governance statement according to the format included in the Annual Return form. Explain any negative responses to governance statements, including how any weaknesses will be addressed.	<b>Annually:</b> 1 July 2015 and thereafter not less than annually and not later than 1 July in the year immediately following the accounting year to which it relates	Paragraphs 16 and 17	<a href="http://www.kingsmeadpc.org.uk/wp-content/uploads/2013/01/Annual-governance-statement.pdf">http://www.kingsmeadpc.org.uk/wp-content/uploads/2013/01/Annual-governance-statement.pdf</a>
<b>Internal audit Report:</b> Publish signed internal audit report according to the format included in the Annual Return form. Explain any negative response to the internal controls objectives, including how any weaknesses will be addressed. Explain any 'not covered' responses to internal controls objectives.	<b>Annually:</b> 1 July 2015 and thereafter not less than later than 1 July in the year immediately following the accounting year to which it relates	Paragraphs 20 and 22	<a href="http://www.kingsmeadpc.org.uk/wp-content/uploads/2013/01/Annual-internal-audit-report-2016-7.pdf">http://www.kingsmeadpc.org.uk/wp-content/uploads/2013/01/Annual-internal-audit-report-2016-7.pdf</a>
<b>List of Councillor/member responsibilities:</b> a) names of all councillors or members, b) committee or board membership and function (if Chairman or Vice-Chairman), and c) representation on external local public bodies (if nominated to represent the authority or board).	<b>Annually:</b> 1 July 2015 and thereafter not less than later than 1 July in the year immediately following the accounting year to which it relates	Paragraph 23	<a href="http://www.kingsmeadpc.org.uk/?page_id=111">http://www.kingsmeadpc.org.uk/?page_id=111</a>
<b>Details of public land and building assets</b> Where this information is included in the authority's asset and liabilities register, this register may be published in its entirety	<b>Annually:</b> 1 July 2015 and thereafter not less than later than 1 July in the year immediately following the accounting year to which it relates annually and not	Paragraphs 23- 27	<a href="http://www.kingsmeadpc.org.uk/wp-content/uploads/2013/01/Community-Assets-Register.pdf">http://www.kingsmeadpc.org.uk/wp-content/uploads/2013/01/Community-Assets-Register.pdf</a>
<b>Minutes of all council, committee and sub-committee meetings</b>	<b>No later than one month after</b> the meeting to which they relate has taken place	Paragraph 29	<a href="http://www.kingsmeadpc.org.uk/?page_id=21">http://www.kingsmeadpc.org.uk/?page_id=21</a>

**Agendas and associated papers for all council, committee and sub-committee meetings**

**No later than three clear days before** the date of the meeting to which they relate.

Paragraph 30

[http://www.kingsmeadpc.org.uk/?page\\_id=21](http://www.kingsmeadpc.org.uk/?page_id=21)