NALC

Legal Briefing

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Introduction of the 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 Requirements) (England) Regulations 2015/494, which come into force on 1 April 2015, will make compliance with the Transparency Code for Smaller Authorities ("the Code") issued in December 2014 mandatory for parish councils and other smaller authorities with a turnover not exceeding £25,000.

The detail of the Code was set out in NALC Legal Briefing L05-14, which should be read in conjunction with this Briefing. In summary, from 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, councils (that is, with a turnover not exceeding £25,000) should publish the following information:

- all items of expenditure above £100 (where possible excluding VAT) which confirm the date the expenditure was incurred, a summary of the purpose of the expenditure, the amount, and the VAT that cannot be recovered.
- end of year accounts (see 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 (see paragraph 23 of the Code), and
- details of public land and building assets (see paragraphs 24-27 of the Code).

Councils subject to the Code should also publish draft minutes of council, committee or sub-committee meetings no later than one month after the meeting has taken place (paragraph 29 of the Code). They should publish the agenda and associated papers for council, committee or sub-committee meetings no later than three clear days before the meeting to which they relate is taking place (paragraph 30 of the Code). The information specified in the Code must be published on a publicly accessible free of charge website.

Councils should familiarise themselves with the Code, which can be found at the link below:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/388541/Transparency_Code_for_Smaller_Authorities.pdf

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