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## Yorkshire Local Councils Associations

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### Smaller Authorities (Transparency Requirements) (England) Regulations 2015/494

Transparency obligations for parish councils with an annual turnover not exceeding £25,000 (England only)

#### WALTON PARISH COUNCIL CHECKLIST

**All information specified in the Code must be published on a publicly accessible free of charge website.**

Information required to be published:	Date information is required to be published:	The Code paragraph reference:	Task complete
All items of expenditure above £100 (where possible excluding VAT)	<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	All items of expenditure approved in council minutes & published on PC website
Confirm date expenditure incurred	<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	Dates of all expenditure approved in council minutes & published on PC website
Summary of purpose of expenditure	<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	Purpose of expenditure approved in council minutes & published on PC website
The amount of the expenditure	<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	Amount of expenditure approved in council minutes & published on PC website
VAT not recoverable	<b>Annually:</b> 1 July 2015 and thereafter not less than annually and not later than 1 July in the year	Paragraphs 13-15	VAT information available in council minutes

	immediately following the accounting year to which it relates		published on PC website
<p><b>End of Year Accounts:</b> Publish signed statement of accounts according to the format included in the Annual Return form. It should be accompanied by:</p> <p>a. a copy of the bank reconciliation for the relevant financial year, b. an explanation of any significant variances (e.g. more than 10-15 percent) in the statement of accounts for the relevant year and previous year, and c. an explanation of any differences between 'balances carried forward' and 'total cash and short term investments', if applicable.</p>	<p><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</p>	Paragraphs 16 and 17	End of Year Accounts according to the format included in the Annual Return form published on PC website
<p><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.</p>	<p><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</p>	Paragraphs 16 and 17	Annual Governance Statement according to the format included in the Annual Return form published on PC website
<p><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.</p>	<p><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</p>	Paragraphs 20 and 22	Signed Internal Audit Report published on PC website
<p><b>List of Councillor/member responsibilities:</b></p>	<p><b>Annually:</b></p>	Paragraph 23	List of names and Councillor

<p>a) names of all councillors or members,</p> <p>b) committee or board membership and function (if Chairman or Vice-Chairman), and</p> <p>c) representation on external local public bodies (if nominated to represent the authority or board).</p>	<p>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</p>		<p>responsibilities published on PC website</p>
<p><b>Details of public land and building assets</b></p> <p>Where this information is included in the authority's asset and liabilities register, this register may be published in its entirety</p> <p>a) description (what it is, including size/acreage),</p> <p>b) location (address or description of location),</p> <p>c) owner / custodian, e.g. the authority manages the land or asset on behalf of a local charity,</p> <p>d) date of acquisition (if known),</p> <p>e) cost of acquisition (or proxy value), and</p> <p>f) present use.</p>	<p><b>Annually:</b></p> <p>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</p>	<p>Paragraphs 23- 27</p>	<p>N/a</p>
<p><b>Draft Minutes of all council, committee and sub-committee meetings</b></p>	<p><b>No later than one month after</b> the meeting to which they relate has taken place</p>	<p>Paragraph 29</p>	<p>Y</p>
<p><b>Agendas and associated papers for all council, committee and sub-committee meetings</b></p>	<p><b>No later than three clear days before</b> the date of the meeting to which they relate.</p>	<p>Paragraph 30</p>	<p>Y</p>

Full Code can be found at:

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/388541/Transparency Code for Smaller Authorities.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/388541/Transparency_Code_for_Smaller_Authorities.pdf)

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Reviewed & approved by Council Minutes 15 May 2023