Toft Newton Parish Council

E-mail: clerk@toftnewtonparishcouncil.gov.uk
Website: https://toft-newton.parish.lincolnshire.gov.uk

Transparency Code

The Local Government Transparency Code (the Code) was issued by the government for all smaller local councils with an annual turnover not exceeding £25,000 and came into force on the 1st of April 2015.

The 2015 version of the Code can be viewed at:
https://www.gov.uk/government/publications/transparency-code-for-smaller-authorities

The most recent revision to the guidance that supports the Code was published on the 29th January 2025 and can be viewed at: https://www.gov.uk/government/publications/local-government-transparency-code-2015/local-government-transparency-code-2015.

The National Association of Local Councils (NALC) also have guidance on the Code, which can be viewed at: https://www.nalc.gov.uk/support/finance-advice/transparency-code.html.

The Code was developed to meet the government aim of giving more power to citizens and to increase democratic accountability. Transparency aims to give local electors the information they may need to hold local councils to account.

It requires the online publication of certain information to allow local electors to access relevant information about council finances and provide taxpayers with a clear picture of council activities, spending, and governance.

The audit framework means that smaller authorities such as local councils with an annual turnover not exceeding £25,000 can exempt themselves from routine external audits from the 2017-18 financial year. In its place, smaller councils are subject to the new transparency requirements laid out in the Code.

Toft Newton Parish Council is bound by these transparency requirements as laid out in the Code, because our annual turnover does not exceed £25,000.

This 2026 policy statement (and accompanying copy of the 2015 Code), has been updated to comply with the latest revision of the guidance that supports the Code.

Compliance with the Code is mandatory. The data and information specified in this Code must be published on a website which is publicly accessible and free of charge.

Our website is publicly accessible, for free to residents of our parish and to others who have an interest in the parish of Toft Newton, and can be viewed at:

https://toft-newton.parish.lincolnshire.gov.uk/.

The information should be published under separate headings as set out in the Code (listed below).

Publication Of Expenditure

Smaller councils are required to publish annually the details of each individual item of expenditure above £100. Publishing a complete list of all expenditure transactions will meet this requirement, or alternatively a separate document of those items above £100 needs to be published. Information for each individual spending transaction above £100 rather than each item bought should be published.

For each item of expenditure above £100 the following information must be published:

- Date expenditure was incurred,
- Purpose of the expenditure,
- Amount,
- Any VAT that cannot be recovered.

Councils should consider whether the Data Protection Act 2018 imposes any restrictions or constraints on publication that should be withheld from publication.

Toft Newton Parish Council publishes the information and links it to the Powers to Spend to provide additional transparency.

Publication Of End Of Year Accounts

Smaller councils must publish their statement of accounts according to the format included in the Annual Governance and Audit Return (AGAR) form as supported by the Practitioners Guide published by the Smaller Authorities Proper Practices Panel. The Responsible Financial Officer must ensure that they are using the current version of the Practitioners Guide.

The relevant pages of the completed annual return form will meet this requirement.

The statement of accounts must be approved and signed by the Responsible Financial Officer and the Chairperson of the meeting approving the statement of accounts.

The statement of accounts must be accompanied by:

- Copy of the bank reconciliation for the relevant financial year,
- Explanation of any significant variances (e.g. more than 10-15%, or over £200) in the statement of accounts between the current year and previous year,
- Explanation of any differences between ‘balances carried forward’ and ‘total cash and short-term investments’.

Toft Newton Parish Council commits to providing an explanation of all variances above 10%, or over £200.

Publication Of Annual Governance Statement

Councils must publish their annual governance statement according to the format included in the annual return form.

The relevant page of the completed annual return form will meet this requirement.

The annual governance statement should be signed by the Chairperson of the meeting at which it was approved and the Clerk of the council. Where the governance statement contains any negative responses, these should be explained fully, including how any weaknesses will be addressed.

Publication Of Internal Audit

Councils must publish their annual internal audit report according to the format included in the annual return form.

The internal audit report must be signed by the person who carried out the internal audit.

The relevant page of the completed annual return form will meet this requirement but should not be confused with the external auditor certificate and report.

If the internal audit report contains any negative response to the internal controls objectives, these should be explained fully, including how any weaknesses will be addressed. Where the response to any internal controls objectives is ‘not covered’, an explanation of when the most recent internal audit work was completed in this area and when it is next planned should be provided.

From the 2025-26 financial year, Toft Newton Parish Council has committed to using the Lincolnshire Association of Local Councils (LALC) Internal Audit service.

Publication Of List Of Councillor Responsibilities

Councils must publish a list of councillor or member responsibilities. The list should include the following information:

- Names of all councillors,
- Committee membership and function (if Chairperson or Vice-Chairperson) of each councillor,
- Representation on external local public bodies (if nominated to represent the council) of each councillor.

Toft Newton Parish Council includes this information for the current municipal year on the Homepage of our website, previous years are included on the Council Business page.

Anyone who is Co-opted to serve on Toft Newton Parish Council Committees or Working Groups will also be included in these lists.

Publication Of Land And Building Assets

Smaller local councils should publish details of all public land and building assets.

Where this information is included in the council asset and liabilities register, this register may be published in its entirety or as an edited version displaying only public land and building assets.

The following information should be published for each land and building asset:

- Description (what it is, including size/acreage),
- Location (address or description of location),
- Owner / custodian, e.g. the council manages the land or asset on behalf of a local charity,
- Date of acquisition (if known),
- Cost of acquisition (or proxy value),
- Present use.

If no land and buildings are owned, then it is useful to state this fact.

Publication Of Minutes, Agendas, And Papers Of Formal Meetings

Councils must publish the draft minutes from all formal meetings (i.e. full council, committee and sub-committee meetings) not later than one month after the meeting has taken place.

Even if the minutes have not been finalised the draft minutes should be published.

Councils must also publish meeting agendas, which are as full and informative as possible, and associated papers not later than three clear days before the meeting is taking place.

Toft Newton Parish Council is currently uploading the agendas, reports and minutes of meetings for previous years to our website, to ensure there is a long history of such documentation available to members of the public, from our easy to access, free to use website.

This Transparency Code was adopted by Toft Newton Parish Council on:	7th July 2026
The next review will be due:	May 2027
Reviews will then take place:	Annually