

CAPEL PARISH COUNCIL TRANSPARENCY CODE 2024

The Government, in The Local Audit and Accountability Act 2014 set out a new audit framework for local public authorities. Section 9 of the Local Audit (Smaller Authorities) Regulations 2015 states there is no requirement to have a limited assurance review or to submit an Annual Return to an external auditor, provided the authority has certified itself as exempt at a meeting of the authority held after 31st March 2024 and that a completed Certificate of Exemption is submitted notifying the external auditor.

One of the conditions a Council must satisfy before it can certify itself as exempt is to confirm neither payments nor receipts exceed £25,000. Capel Parish Council has recorded receipts and payments exceeding £25,000, which requires Council to submit Form 3 of the Annual Governance and Accountability Return 2023/24 to the external auditor for review, plus

- The Annual Governance and Accountability Returns Sections 1 and 2
- A bank reconciliation to 31 March 2024
- An explanation of any significant year on year variances in the accounting statements
- Notification of the commencement date of the period for the exercise of public rights
- Annual Internal Audit Report

Councils, with receipts and payments of more than £25,000 is not required to comply with the Transparency Code for smaller authorities for the 2023/24 budget year. For consistency and to aid the reader, the Capel Parish Council has opted to publish the information required for the 2023/24 financial year to comply with the requirements of the Transparency Code for smaller authorities.

Timely settlement of invoices

The Public Contracts Regulations 2015 statutory guidance requires all local authorities, including Parish Councils, to publish performance data on their website pages to show the proportion of valid and undisputed invoices paid within 30 days and to disclose the amount of interest due (whether paid or not) on invoices settled late. Capel Parish Council minutes the receipt and payments of all invoices and information is available on the website.

Community Infrastructure Levy (CIL)

Capel Parish Council received CIL payments amounting to £9,421.87 during 2023/24. This payment was used to improve and upgrade footpaths in and around the Parish.

Exercise of Public Rights

The period for the exercise of public rights for the accounts for the year ending 31st March 2024 will commence on Monday 3 June and to end on Friday 14th July 2024.

Details of Public Land and building assets

Capel Parish Council owns various pockets of land and title deeds to buildings, all of which are included in the Asset Register.