

TRANSPARENCY CODE FOR SMALLER AUTHORITIES

The Regulations (SI 494), made 'the Code', issued in December 2014, mandatory for local councils and other smaller authorities, with a turnover not exceeding £25,000.

The Government introduced the Code for two main reasons;

(1) under the new audit framework, effective from 1 April 2017, smaller councils will be exempt from external audit and in its place, these authorities will be subject to the Transparency Code to enable local electors and ratepayers to access relevant information about their accounts and governance;

(2) to meet its desire to place more power into citizens' hands to increase democratic accountability.

The summary of the accounts will be in the format of the Annual Return. Comparison to the previous year to date will be recorded and an explanation of larger variances explained. This will be published on the website.

The Council is required to publish expenditure over £100.

Under the terms of the Transparency Code salaries do not need to be declared.

Expenditure is noted below and in the minutes that are available on the website.

Financial updates are received at each Council meeting.

Expenditure for Financial Year April 2020 – March 2021

Expenditure	Date	Amount	Cheque Number
YLCA Membership 2020/2021	1/4/20	58.00	000522
Village Maintenance – Caretaker (M)		192.00	000523
Duncombe Sawmill Ltd – Fence posts	8/4/20	132.54	000524
Moore Chartered Accountants - Payroll	18/4/20	75.00	000525
Village Maintenance – Caretaker (A)	5/5/20	612.00	000531
Moore – Internal Audit 2019/2020	18/5/20	126.00	000532
Village Maintenance – Caretaker (M)	3/6/20	708.00	000533
Village Maintenance – Caretaker (J)	2/7/20	588.00	000528
Moore Chartered Accountants - Payroll	25/7/20	78.00	000529
Village Maintenance – Caretaker (J)	6/8/20	504.00	000530
Home Decorating Centre – Paint	14/8/20	112.53	000534
Duncombe Sawmill Ltd – Fence posts	20/8/20	57.49	000535
D Bentley – Wall Repair	1/9/20	54.00	000536
Village Maintenance – Caretaker (A)	4/9/20	492.00	000537
British Legion Poppy Wreath	22/9/20	30.00	000540
Village Maintenance – Caretaker (S)	1/10/20	684.00	000541
Came & Company - Insurance	2/10/20	218.00	000542
Moore Chartered Accountants -Payroll	20/10/20	78.00	000543
Village Maintenance – Caretaker (O)	4/11/20	324.00	000544
Duncombe Sawmill Ltd - Bench	9/11/20	189.00	000545

Village Maintenance – Caretaker (A)	11/9/19	£492.00	000499
Home Decorating Centre - Paint	18/9/19	£143.65	000500
Village Maintenance – Caretaker (S)	8/10/19	£732.00	000503
British Royal Legion – Poppy Appeal		£30.00	000504
KMS Community Library		£50.00	000505
Moore Chartered Accountants - Payroll	12/11/19	£75.00	000506
Came & Co - Insurance		£218.00	000507
Village Maintenance – Caretaker (O)		£288.00	000508
Village Maintenance – Caretaker (N)	10/12/19	£408.00	000509
Stones4Homes – Road Salt	10/12/19	£151.44	000512
Village Maintenance – Caretaker (D)	9/1/20	£192.00	000513
Information Commissioner	24/1/20	£40.00	000514
Moore Chartered Accountants - Payroll	28/1/20	£75.00	000515
Village Maintenance – Caretaker (J)	11/2/20	£180.00	000516
Village Maintenance – Caretaker (F)	10/3/20	£204.00	000518