



Transparency Policy

Transparency and openness should be the fundamental principle behind everything Beetham Parish Council (“the Council”) does. Greater openness and transparency provide local people with the information they need to hold the Council to account.

The Council has an obligation to the public to be open and transparent about the information held. The Local Government Transparency code 2015 was introduced to increase democratic accountability and make it easier for local people to contribute to the local decision-making process. Although it applies to parish councils with an annual turnover not exceeding £25k, it is considered best practice for all parish councils to follow. This document sets out the minimum data that local authorities should be publishing, the frequency it should be published and how it should be published

All items of expenditure above £100

The council must publish the details of each individual item of expenditure above £100. For each individual item of expenditure above £100 the following information must be published:

- date the expenditure was incurred,
- summary of the purpose of the expenditure,
- amount, and
- Value Added Tax that cannot be recovered.

Copies of all books, deeds, contracts, bills, vouchers, receipts and other related documents do not need to be published but should remain available for inspection during the specified inspection period set out under regulation 14 of the Accounts and Audit (England) Regulations 2011, or under any equivalent regulations made under section 32 of the Local Audit and Accountability Act 2014. The right to inspect can be exercised on giving reasonable notice. When the total income exceeds £200,000 the Code requires more transparency of significant contracts to be published.

End of year accounts

The council must publish its statement of accounts according to the format included in the Annual Return form. Publication of the relevant page 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 Chairman of the meeting approving the statement of accounts. The statement of accounts should be accompanied by:

- a copy of the bank reconciliation for the relevant financial year,



- an explanation of any significant variances (e.g. more than 10-15 percent, in line with proper practices) in the statement of accounts for the relevant year and previous year, and
- an explanation of any differences between 'balances carried forward' and 'total cash and short-term investments', if applicable.

Annual governance statement

The council must publish its annual governance statement according to the format included in the Annual Return form.

Internal audit report

The council must publish its annual internal audit report according to the format included in the Annual Return form.

List of councillor responsibilities

The council must publish a list of councillor responsibilities. The list should include the following information:

- names of all councillors,
- committee or board membership and function (if Chairman or Vice Chairman) of each councillor or member, and
- Representation on external local public bodies (if nominated to represent the authority or board) of each councillor or member.

Information to be published more frequently than annually Minutes, agendas and papers of formal meetings

The council must publish the draft minutes from all formal meetings (i.e. full council or board, committee and sub-committee meetings) not later than one month after the meeting has taken place. These minutes should be signed at the next meeting.

Beetham Parish Council must also publish meeting agendas, not later than three clear days before the meeting to which they relate is taking place.

Approved: November 2025