‘Information that the Council must publish’

The Transparency Code for Smaller Authorities was issued in December 2014 and makes it mandatory for councils with an annual turnover of less than £25,000 to publish certain information on a website.

This page provides a summary of the complete set of information we are legally required to publish to enable you to examine the activities of the Town Council in accordance with the [Transparency Code for Smaller Authorities](https://www.gov.uk/government/publications/transparency-code-for-smaller-authorities). The Government at the time stated: “We need to throw open the doors of public bodies, to enable the public to hold politicians and public bodies to account.”

The [Publication Scheme (click to view)](http://www.tidburygreen-pc.org.uk/documents/information-available-from-tidbury-green-parish-council-2011/) adopted by the Town Council in 2011 provides a full list of information that is available from the Town Council and identifies the method for obtaining it from us.  Since that date an increasing amount of information has been made available via the website so it is advisable to search the website before requesting information that may incur a cost to you.

The financial year 2017-18 was the first year that the Town Council had elected to be a smaller authority, exempt from external review of its accounts and obliged to publish this information on its website.

**Information that must be published**

**All statements of expenditure over £100 (ref paragraph 10 (a) of the Code)**

In lieu of having is annual accounts reviewed externally, a smaller authority must publish details of any expenditure above £100. This may either be an extract from or a full copy of the Council’s expenditure.

**End of Year Accounts (ref paragraph 16, 17 of the Code)**

Smaller authorities must annually publish information not later than 1 July in the year immediately following the accounting year to which it relates. This is particularly important to enable local Government electors, council tax payers and ratepayers to scrutinise financial information so that they are able to exercise their rights to question and make objections to the auditor during the 30 day period each year for that purpose.  A notice will be given each year on this website detailing the start and end dates of this period.

The accounts should be accompanied by a copy of the bank reconciliation, an explanation of significant variances over the preceding financial year and, if applicable, an explanation of any differences between ‘balances brought forward’ and ‘total cash and short term investments’.

The Town Council’s end of year accounts may be viewed on the Council’s website. Note that the required documents ate contained within the annual return, rather than downloadable as separate documents.

**The Annual Return**

Each year an Annual Return, also known as the Annual Governance and Accountability Return or AGAR from 2017/18,is produced by the Council.  This provides an annual statement to the parishioners, government and other interested parties and comprises four linked sections. Although there is not a specific requirement within the Code to publish the Annual Return, the document contains, in one place, some of the documents required to be made available under Code under different headings.

* The accounting statements; which shall also comprise the following:
* a copy of the bank reconciliation,
* an explanation of significant variances over the preceding financial year and
* If applicable, an explanation of any differences between ‘balances brought forward’ and ‘total cash and short term investments’.
* Annual Governance statement
* Where appropriate, a certificate of exemption from the requirement to have its accounts reviewed externally.

**The annual governance statement; (ref paragraph 16, 17 of the Code)**

This is included within the annual return.

**Internal Audit Report (ref paragraph 20 to 22 of the Code)**

This is included within the annual return.

**List of councillor or member responsibilities (ref paragraph 23 of the Code)**

Smaller authorities should publish a list of councillor or member responsibilities. The list should include the following information: names of all councillors or members of the authority, 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.

Councillor details may be viewed on the website.

**Details of public land and building assets (ref paragraph 25, 26 of the Code)**

The Town Council owns some land in its own right as well as in its capacity as the Sole Trustee of Charity For The Benefit Of Inhabitant Householders of Parish of Middleham (registered charity 506048). These may be viewed on the website.

**Minutes, agendas and papers of formal meetings (ref paragraph 29, 30 of the Code)**

Smaller authorities 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 approved and signed at the next Town Council meeting.

Smaller authorities must also publish meeting notices and agendas, which are as full and informative as possible, and associated meeting papers not later than three clear days before the meeting to which they relate is taking place.

The Town Council’s agenda is also posted to the two notice boards in the Town - one outside the entrance to the Key Centre in Park Lane and the other in the main square.

Town Council Meeting Agendas and Meeting Papers and are available elsewhere on this website.