

## **CAPEL PARISH COUNCIL TRANSPARENCY CODE 2026**

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 2025 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 2025/26 to the external auditor for review, plus

- The Annual Governance and Accountability Returns Sections 1 and 2
- A bank reconciliation to 31 March 2026
- 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 2025/26 budget year. For consistency and to aid the reader, Capel Parish Council has opted to publish the information required for the 2025/26 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 invoiced and information is available on the website.

### **Community Infrastructure Levy (CIL)**

Capel Parish Council received CIL payments to the value of £9,234 during 2025/26. All CIL payments are used for the improvement and maintenance of parish-owned land, including recreation grounds and playgrounds in and around the Parish and the burial ground in Capel.

### **Exercise of Public Rights**

The period for the exercise of public rights for the accounts for the year ending 31st March 2026 will commence on 3 June and to end on Friday 14th July 2026.

### **Details of Public Land and building assets**

Capel Parish Council owns various pockets of land all of which are accorded a token value of £1 in the register of fixed assets. All buildings are recorded and included in the Asset Register. All land and buildings are registered with the Government Land Registry. Recreation grounds in Beare Green and Capel are maintained on a regular basis for the benefit of all persons living in the locality.

### **Councillor Responsibilities and Members Interest**

The Annual Meeting of Council will be held on 18th May 2026. The minutes will be agreed at the Full Parish Council meeting held on 15<sup>th</sup> June 2026 and published on the website. A register of Members Interest is maintained by Mole Valley District Council (MVDC) and individual registers can be downloaded.