Kingsley Parish Council
Kingsley Parish Council
The Boardroom
Kingsley Cemetery
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Expenditure of £500 and Above - FY2627 - Q2

Why does the Council publish this information?

There are two different transparency regimes which may apply to parish and town councils in England, depending upon the Council's level of annual income and expenditure.

The Transparency Code for Smaller Authorities 2015 applies to parish councils and certain other smaller authorities whose annual turnover does not exceed £25,000. For this purpose, turnover is the higher of the authority's gross annual income or gross annual expenditure. The Smaller Authorities (Transparency Requirements) (England) Regulations 2015 (SI 2015/494) give that Code statutory effect. Authorities within its scope are therefore legally required to publish the information specified by the Code, including individual items of expenditure above £100.

Kingsley Parish Council is not within that category.

Local Government Transparency Code 2015

A separate regime is contained in the Local Government Transparency Code 2015, issued by the Secretary of State under section 2 of the Local Government, Planning and Land Act 1980. For parish councils, the Code defines a local authority within its scope as a parish council whose gross annual income or gross annual expenditure, whichever is the higher, exceeds £200,000. Among other things, Part 2 of the Code provides for the quarterly publication of details of individual items of expenditure exceeding £500. However, an important distinction exists between the provisions of the Code itself and the statutory regulations which make compliance with Part 2 legally mandatory.

A Code issued under section 2 of the Local Government, Planning and Land Act 1980 is a Code of Recommended Practice. The Act separately empowers the Secretary of State, under section 3, to make regulations requiring authorities to publish information specified in such a Code. The relevant regulations are the Local Government (Transparency Requirements) (England) Regulations 2015 (SI 2015/480). Regulation 2(1) expressly excludes a parish council whose gross annual income or expenditure (whichever is the higher) is £6.5 million or less. The effect is that, although the Local Government Transparency Code 2015 identifies parish councils with gross annual income or expenditure exceeding £200,000 as being within the scope of the Code, the statutory instrument which makes Part 2 mandatory expressly excludes parish councils at or below the £6.5 million threshold.

Accordingly, the position can be summarised as follows:

- **For parish councils with gross annual income or gross annual expenditure (whichever is the higher) not exceeding £25,000:** the Transparency Code for Smaller Authorities 2015 applies and is made mandatory by SI 2015/494. That Code requires publication of individual expenditure above £100.
- **For parish councils with gross annual income or gross annual expenditure (whichever is the higher) above £25,000 but not exceeding £200,000 (such as Kingsley Parish Council):** neither

statutory transparency Code applies to authorities within this band. The Transparency Code for Smaller Authorities 2015 applies only where annual turnover does not exceed £25,000, while the Local Government Transparency Code 2015 defines a parish council as being within its scope only where gross annual income or gross annual expenditure (whichever is the higher) exceeds £200,000. There is therefore no specific statutory requirement under either transparency regime requiring a parish council within this band to publish individual items of expenditure above £100 or £500. Separate sector guidance states that smaller authorities above £25,000 "should as best practice comply" with the Local Government Transparency Code 2015. This is a statement of recommended best practice and does not alter the statutory scope of either Transparency Code or itself create the statutory publication requirements imposed by SI 2015/494 or SI 2015/480. The same guidance expressly recognises that information may have specific sensitivities which prevent publication. Accordingly, any voluntary application of the Code must remain subject to applicable law, including data-protection and confidentiality requirements and statutory exemptions from disclosure.

- **For parish councils with gross annual income or gross annual expenditure (whichever is the higher) above £200,000 but not exceeding £6.5 million:** the Local Government Transparency Code 2015 identifies such councils as falling within the scope of the Code. However, regulation 2(1) of the Local Government (Transparency Requirements) (England) Regulations 2015 (SI 2015/480) expressly excludes parish councils whose gross annual income or expenditure (whichever is the higher) does not exceed £6.5 million from the statutory requirement to publish the information specified in Part 2 of the Code. Accordingly, although the Code applies to such councils as a Code of Recommended Practice, the Regulations do not make the Part 2 publication requirements legally mandatory for parish councils within this band. Recommended practice does not itself create a statutory publication requirement or displace other applicable legal obligations. Any publication which is not otherwise required by law must therefore be considered according to the nature of the information concerned, including applicable requirements relating to data protection, confidentiality and statutory exemptions from disclosure.
- **For parish councils with gross annual income or gross annual expenditure (whichever is the higher) above £6.5 million:** regulation 2(1) of SI 2015/480 requires an authority to which the Code applies to publish the information specified in Part 2 of the Local Government Transparency Code 2015, in the manner, form and on the occasions specified in that Part.

The distinction is therefore not that the Code has ceased to exist or has been replaced. Rather, the Code and the regulations have different legal functions: section 2 of the 1980 Act provides for a Code of Recommended Practice, while section 3 enables requirements contained in a Code to be made compulsory by regulations. In SI 2015/480, the Secretary of State expressly excluded parish councils whose gross annual income or expenditure does not exceed £6.5 million from that mandatory Part 2 publication requirement.

Why does Kingsley Parish Council nevertheless publish expenditure above £500?

Although the Council is not legally compelled by SI 2015/480 to publish this dataset, it considers the publication of expenditure exceeding £500 to represent good practice and an appropriate level of transparency in the expenditure of public money. The Council has therefore chosen voluntarily to adopt the expenditure-publication principles and format contained in paragraphs 28 and 29 of the Local Government Transparency Code 2015. This voluntary adoption is limited to this expenditure dataset and does not amount to adoption of the Code in its entirety. Under paragraphs 28 and 29 of the Code, expenditure exceeding £500 may include payments for goods and services, and grants. The £500 threshold should, where possible, be assessed using the net amount excluding recoverable VAT.

Information which is not included

Publication under this voluntary transparency arrangement does not override the Council's other legal obligations concerning personal data, confidentiality or information which is otherwise lawfully exempt from disclosure. In particular, salary payments to staff normally employed by the Council are not included within the expenditure-over-£500 dataset. This is expressly recognised by the Local

Government Transparency Code 2015 itself. The Council will also consider whether information must or may lawfully be withheld, redacted or presented in an alternative form having regard to applicable law, including the UK General Data Protection Regulation and Data Protection Act 2018, and any applicable exemption under the Freedom of Information Act 2000, Environmental Information Regulations 2004 or other relevant legislation, including any public-interest test applicable to the particular exemption. The Code itself recognises that information which would otherwise fall within an applicable statutory exemption does not have to be published merely because it falls within a transparency dataset. The Council will therefore balance its commitment to openness and accountability with its legal obligations to protect personal, confidential and otherwise exempt information.

This dataset is therefore published voluntarily in the interests of openness, accountability and transparency.

List of Expenditure of £500 and Above:

Payment No	Date	Tender	Supplier	Description	Budget Category	Net	Recoverable VAT	Unrecoverable VAT	Total
3	27.4.26	Online	Frodsham Tree Solutions	Tree Survey	Playing Field / Playground / PROWs	£650.00	£130.00	£0.00	£780.00
4	27.4.26	Online	ChALC	Membership Fee	Subscriptions	£630.80	£0.00	£0.00	£630.80
19	9.6.26	Online	Frodsham Tree Solutions	Tree Works	Playing Field / Playground / PROWs	£680.00	£136.00	£0.00	£816.00
22	9.6.26	Online	Harding and Sons	Grounds Maintenance	Playing Field / Playground / PROWs	£700.00	£140.00	£0.00	£840.00
23	9.6.26	Online	Kingsley Players	Grant	Grants	£500.00	£0.00	£0.00	£500.00
24	10.6.26	Online	Frodsham Tree Solutions	Tree Works	Playing Field / Playground / PROWs	£2,420.00	£484.00	£0.00	£2,904.00
26	15.6.26	Online	MW	Grounds Maintenance	Cemetery Maintenance	£1,500.00	£0.00	£0.00	£1,500.00
28	15.6.26	Online	CW Audits	Internal Audit	Overheads	£560.00	£0.00	£0.00	£560.00
37	20.7.26	Online	Frodsham Tree Solutions	Tree Works	Cemetery Maintenance	£750.00	£150.00	£0.00	£900.00
38	20.7.26	Online	Great Outdoor Gym Company	Gym Maintenance	Playing Field / Playground / PROWs	£535.00	£107.00	£0.00	£642.00
40	20.7.26	Online	Harding and Sons	PROWs Maintenance	Playing Field / Playground / PROWs	£593.01	£118.60	£0.00	£711.61
41	20.7.26	Online	Agrigem	Weed Control	Village Environment	£699.21	£139.84	£0.00	£839.05
42	20.7.26	Online	MW	Grounds Maintenance	Cemetery Maintenance	£1,500.00	£0.00	£0.00	£1,500.00
43	20.7.26	Online	Harding and Sons	Grounds Maintenance	Playing Field / Playground / PROWs	£600.00	£120.00	£0.00	£720.00