

NOTES TO THE ANNUAL ACCOUNTS

STATEMENT 8

36. RELATED PARTIES (CONTINUED)**Councillors**

Members of the Council have direct control over the council's financial and operating policies.

The Councillors Code of Conduct requires elected members to complete a Register of Interest which contains a list of financial interests and important non-financial interests which each member is required to make public. Details of elected Members interests can be assessed from each councillor's page on the following link: [Register of Interests](#)

There are no related party transactions with members of the council.

The total of Councillors Remuneration allowances paid in 2023/24 are shown in the Remuneration Report note 2.3 on page 34.

Officers

Officers have the responsibility to adhere to a Code of Conduct, which requires them to declare an interest in matters that may directly or indirectly influence, or be thought to influence their judgement or decisions taken during the course of their work. In terms of any relevant parties, officers with declarations of interest would opt out of taking part in any discussion or decisions relating to transactions with these parties.

During 2023/24 there were no material transactions between the council and any company in which any officer had an interest.

The total remuneration paid to senior officers is detailed in the remuneration report note 3.2 on pages 36 and 37.

During the year, the council entered into a number of transactions with related parties which include Central Government, Other Local Authorities, the Joint Valuation Board and related companies. The council has interests in a number of companies over which it has significant influence or control as detailed in the Group Accounts note G2, G3, and G6 on pages 98 to 100.

EXPENDITURE**Government Payments**

PAYE and National Insurance

Superannuation – Teachers

Other Local Authority Payments

Lothian Pension Fund - Superannuation

Other Payments

Other Related Party Payments

Joint Valuation Board – Associate

West Lothian Integration Board – Joint Venture

West Lothian Leisure Ltd. - Subsidiary

Councillors Remuneration

Criminal Justice Authority

SESTRAN / CITY DEAL (formerly SESPLAN)

Scotland Excel

INCOME

Other Local Authority Receipts

Criminal Justice Authority

West Lothian Integration Board

BALANCE SHEET

The amounts due (to) or from related parties are detailed below: -

Government departments

Other local authorities

Related companies

West Lothian Leisure Ltd.

	2023/24 £'000	2022/23 £'000
	84,648	74,384
	25,886	21,647
	36,828	34,533
	1,273	807
	1,147	1,155
	88,607	85,147
	2,007	3,340
	824	780
	3,858	4,471
	104	104
	133	128
	245,315	226,496
	1,324	1,189
	3,503	3,507
	88,607	85,147
	93,434	89,843
	(435)	5,242
	(2,850)	(2,743)
	1,491	1,625
	(1,794)	4,124