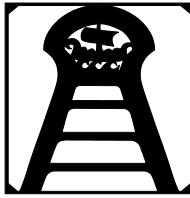


GISLINGHAM



**GISLINGHAM  
PARISH COUNCIL**

## TRANSPARENCY CODE

Parish Councils, Internal Drainage Boards, Charter Trustees and Port Health Authorities with an annual turnover not exceeding £25,000 should publish

<b>Information Title</b>	<b>Information which should be published</b>
<b>All items of expenditure above £100</b>	<p>Annual publication no later than <b>1<sup>st</sup> July</b> in the year immediately following the accounting year to which it relates.</p> <ul style="list-style-type: none"><li>• Publish details of each individual item of expenditure.</li><li>• 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.</li><li>• For each individual item of expenditure, the following information must be published:<ul style="list-style-type: none"><li><i>a) date the expenditure was incurred</i></li><li><i>b) summary of the purpose of the expenditure</i></li><li><i>c) amount</i></li><li><i>d) Value Added Tax that cannot be recovered</i></li></ul></li></ul>
<b>End of year Accounts</b>	<p>Annual publication no later than <b>1<sup>st</sup> July</b> in the year immediately following the accounting year to which it relates.</p> <ul style="list-style-type: none"><li>• Publish signed statement of accounts according to the format included in the Annual Return form. It should be accompanied by:<ul style="list-style-type: none"><li><i>a) a copy of the bank reconciliation for the relevant financial year</i></li><li><i>b) an explanation of any significant variances (e.g. more than 10-15 percent) in the statement of accounts for the relevant year and previous year</i></li><li><i>c) an explanation of any differences between 'balances carried forward' and 'total cash and short-term investments', if applicable</i></li></ul></li></ul>
<b>Annual Governance Statement</b>	<p>Annual publication no later than <b>1<sup>st</sup> July</b> in the year immediately following the accounting year to which it relates.</p> <ul style="list-style-type: none"><li>• Publish signed annual governance statement according to the format included in the Annual Return form.</li><li>• Explain any negative responses to governance statements, including how any weaknesses will be addressed.</li></ul>

<b>Internal Audit Report</b>	Annual publication no later than <b>1<sup>st</sup> July</b> in the year immediately following the accounting year to which it relates. <ul style="list-style-type: none"> <li>• Publish signed internal audit report according to the format included in the Annual Return form.</li> <li>• Explain any negative response to the internal controls objectives, including how any weaknesses will be addressed.</li> <li>• Explain any 'not covered' responses to internal controls objectives.</li> </ul>
<b>List of councillor or member responsibilities</b>	Annual publication of Councillor or member responsibilities no later than <b>1<sup>st</sup> July</b> in the year immediately following the accounting year to which it relates, including: <ul style="list-style-type: none"> <li><i>a) names of all Councillors or members</i></li> <li><i>b) Committee or board membership and function (if Chairman or Vice-Chairman)</i></li> <li><i>c) representation on external local public bodies (if nominated to represent the authority or board)</i></li> </ul>
<b>Location of public land and building assets</b>	<ul style="list-style-type: none"> <li>• Annual publication no later than <b>1<sup>st</sup> July</b> in the year immediately following the accounting year to which it relates.</li> <li>• Parish Councils and Port Health Authorities to publish details of all public land and building assets – either in its full asset and liabilities register or as an edited version.</li> <li>• Internal Drainage Boards to only publish details of registered land and buildings that have a market value and appear in Fixed Assets Register.</li> <li>• The following information must be published: <ul style="list-style-type: none"> <li><i>a) description (what it is, including size/acreage)</i></li> <li><i>b) location (address or description of location)</i></li> <li><i>c) owner / custodian, e.g. the authority manages the land or asset on behalf of a local charity</i></li> <li><i>d) date of acquisition (if known)</i></li> <li><i>e) cost of acquisition (or proxy value)</i></li> <li><i>f) present use</i></li> </ul> </li> </ul>
<b>Minutes, Agendas and papers of formal meetings</b>	<ul style="list-style-type: none"> <li>• Publication of draft Minutes from all formal meetings not later than one month after the meeting has taken place.</li> <li>• Publication of meeting Agendas and associated meeting papers not later than three clear days before the meeting to which they relate is taking place.</li> </ul>

Signed: *JBell* Chair

Approved by Gislingham Parish Council on 20<sup>th</sup> March 2023

**Date of next review June 2024**