

Transparency Code for smaller authorities

Hitherto, the Parish Council has published minutes of its meetings on the village website. However, as from 1 April 2015 smaller authorities with an annual turnover below £25,000 (such as Charney Bassett Parish Council) are subject to the requirements of a new Transparency Code. This requires the following information to be published annually, on the first occasion by 1 July 2015, and in each subsequent year no later than 1 July.

- All items of expenditure above £100. *(These are shown in the financial accounts for May).*
- End of year accounts, annual governance statement, and audit report. *(These also are shown in May as the year-end accounts which are used for the annual audit return).*

The end of year accounts should be accompanied by:

- A copy of the bank reconciliation for the relevant financial year. *(This is shown accompanying the May accounts).*
- An explanation of any significant variances (i.e. more than 10%) in the statement of accounts for the relevant year and previous year. *(This is shown accompanying the May accounts).*
- An explanation of any differences between 'balances carried forward' and 'total cash and short term investments', if applicable. *(This is not applicable in our case).*
- A list of councillor or member responsibilities. *(These are shown in the minutes of the May meeting).*
- Details of public land and building assets. *(These are shown separately).*

The Code also requires the following information to be published more frequently than once annually:

- The draft minutes from all formal meetings should be published not later than one month after the meeting has taken place. *(These and the financial accounts to date are published a few days after each meeting).*
- Meeting agendas and associated meeting papers should be published not later than three clear days before the meeting is taking place. *(Agendas are published on the Parish Council notice board, the budget and precept paper is published in January).*

Stephen K Cowlam,
Clerk to the Parish Council.
January 2016.