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

Information Title	Information which should be published
All items of expenditure above £100	Annual publication no later than **1st July** in the year immediately following the accounting year to which it relates. • Publish details of each individual item of expenditure. • 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. • For each individual item of expenditure, the following information must be published: *a) date the expenditure was incurred* *b) summary of the purpose of the expenditure* *c) amount* *d) Value Added Tax that cannot be recovered*
End of year Accounts	Annual publication no later than **1st July** in the year immediately following the accounting year to which it relates. • Publish signed statement of accounts according to the format included in the Annual Return form. It should be accompanied by: *a) a copy of the bank reconciliation for the relevant financial year* *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* *c) an explanation of any differences between 'balances carried forward' and 'total cash and short-term investments', if applicable*
Annual Governance Statement	Annual publication no later than **1st July** in the year immediately following the accounting year to which it relates. • Publish signed annual governance statement according to the format included in the Annual Return form. • Explain any negative responses to governance statements, including how any weaknesses will be addressed.

Internal Audit Report	Annual publication no later than **1st July** in the year immediately following the accounting year to which it relates. • Publish signed internal audit report according to the format included in the Annual Return form. • Explain any negative response to the internal controls objectives, including how any weaknesses will be addressed. • Explain any 'not covered' responses to internal controls objectives.
List of councillor or member responsibilities	Annual publication of Councillor or member responsibilities no later than **1st July** in the year immediately following the accounting year to which it relates, including: *a) names of all Councillors or members* *b) Committee or board membership and function (if Chairman or Vice-Chairman)* *c) representation on external local public bodies (if nominated to represent the authority or board)*
Location of public land and building assets	• Annual publication no later than **1st July** in the year immediately following the accounting year to which it relates. • 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. • Internal Drainage Boards to only publish details of registered land and buildings that have a market value and appear in Fixed Assets Register. • The following information must be published: *a) description (what it is, including size/acreage)* *b) location (address7 or description of location)* *c) owner / custodian, e.g. the authority manages the land or asset on behalf of a local charity* *d) date of acquisition (if known)* *e) cost of acquisition (or proxy value)* *f) present use*
Minutes, Agendas and papers of formal meetings	• Publication of draft Minutes from all formal meetings not later than one month after the meeting has taken place. • Publication of meeting Agendas and associated meeting papers not later than three clear days before the meeting to which they relate is taking place.

Signed: CFell **Chair**

Approved by Gislingham Parish Council on 15th June 2026

Date of next review June 2027