

Transparency Code for Parish Councils with an annual turnover not exceeding £25,000

A summary of the Code

1. At least from 1 July 2015 and thereafter not less than annually and not later than 1 July in the year immediately following the accounting year to which it relates, councils should publish the following.
 - all transactions/items of expenditure above £100 (where possible excluding VAT) which confirms the date that the expenditure was incurred, a summary of the purpose of the expenditure (e.g. salaries, stationery order, village hall repairs), the amount and the VAT that cannot be recovered;
 - end of year accounts,
 - annual governance statement,
 - internal audit report,
 - list of councillor or member responsibilities, and
 - the details of public land and building assets
2. Councils should publish the draft minutes of a meeting of full council, a committee or a sub-committee no later than one month after the meeting has taken place.
3. Councils should publish the agenda and associated papers for a meeting of full council, a committee or a sub-committee meeting no later than 3 clear days before the meeting to which they relate is taking place.
4. The information specified in the Code must be published on a website which is publicly accessible free of charge. For example, on the parish council's or billing authority's website if the parish council does not have a website.