



- This document sets out Tedburn St Mary Parish Council's approved and agreed practices. Any deviation must be made by resolution of the full Council and recorded below.
- Document Number: TSM 008
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TRANSPARENCY POLICY

Duties and functions

Tedburn St Mary Parish Council has an obligation to the public to be open and transparent about the information that it holds.

This Policy is issued to meet the Government's desire to place more power into citizens' hands to increase democratic accountability and make it easier for local people to contribute to the local decision-making process and help shape public services. The Local Government Transparency Code 2015 came into effect on 1 April 2015 and make its formal documents, information of its members and functions available to the public.

This document sets out the minimum data that local authorities should be publishing, the frequency it should be published and how it should be published as shown in the statutory Publication Scheme, public access to Tedburn St Mary's Publication Scheme is via the parish council website or by request to the parish clerk – email parishclerk@tedburnstmarypc.co.uk or telephone 07932 386023.

Smaller authorities are subject to the Transparency Code as defined by authorities with a gross annual expenditure under £25,000. In addition, there are different requirements under the Act for local authorities with a spend over £200,000. An anomaly is that under the Act public bodies with a spend between the two financial categories are not statutorily subject to the Transparency Code.

Tedburn St Mary's annual expenditure fluctuates just below and over the £25,000 mark. The council wishes to be as transparent as possible and, therefore, follows the Transparency Code for smaller councils and publishes information as follows, with the exception of the Annual Governance and Accountability Return which is mandatory. Tedburn St Mary either exempts itself from the Basic Review or undergoes the intermediate review according to the regulations governing annual expenditure.



Transparency

All items of expenditure above £100 are required to be published under the Localism Act 2011. Tedburn St Mary Parish Council publishes the details of all items of expenditure as it is a smaller parish council and the records are not large enough to make access difficult so all items over £100 are shown as a matter of course.

Tedburn St Mary Council publishes the following information:-

- date the expenditure was incurred
- cheque stub reference number
- summary of the purpose of the expenditure
- amount
- Value Added Tax that charged and recoverable and exempt

Copies of all books, deeds, contracts, bills, vouchers, receipts and other related documents do not need to be published but must remain available for inspection during the specified inspection period set out under regulation 14 of the Accounts and Audit (England) Regulations 2011, or under any equivalent regulations made under section 32 of the Local Audit and Accountability Act 2014.

The right to inspect can be exercised on giving reasonable notice.

End of year accounts

Tedburn St Mary Parish Council must publish its statement of accounts according to the format included in the Annual Return form. Publication of the relevant pages of the completed Annual Return form will meet this requirement.

The statement of accounts must be approved and signed by the Responsible Financial Officer and the Chairman of the meeting approving the statement of accounts. The statement of accounts should be accompanied by:

- a copy of the bank reconciliation for the relevant financial year
- an explanation of any significant variances in the statement of accounts for the relevant year and previous year
- explanation of any differences between 'balances carried forward'

Annual Governance Statement

- Tedburn St Mary Parish Council must publish its
- Annual governance statement according to the format included in the Annual Return form.
- The Internal audit

Information for statutory publication not later than one month after the meeting takes place



- Agendas – at least three clear working days before the meeting (exc Sundays and Bank Holidays)
- Minutes - not later than one month after the meeting takes place
- Documents for formal meetings of committees and sub-committees as applies to documents of the full council

Other information

As listed in the Publication Scheme Tedburn St Mary Parish Council must publish

- Main point of contact point for the parish council, in this case the clerk
- Names of all councillors
- Identity of Chair and Vice Chair
- Councillors' responsibilities
- Contact details for council