

Annex A: Transparency Code for Smaller Authorities

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
<p>✓ All items of expenditure above £100</p>	<p>Annual publication no later than 1 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:</p> <ol style="list-style-type: none"> a. date the expenditure was incurred, b. summary of the purpose of the expenditure, c. amount, and d. Value Added Tax that cannot be recovered.
<p>End of year accounts</p>	<p>Annual publication no later than 1 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:</p> <ol style="list-style-type: none"> ✓ 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, and c. an explanation of any differences between 'balances carried forward' and 'total cash and short term investments', if applicable.
<p>Annual governance statement</p>	<p>Annual publication no later than 1 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.</p>
<p>Internal audit report</p>	<p>Annual publication no later than 1 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.</p>

<p>List of councillor or member responsibilities</p> <p><i>To Amend change of Vice Chairman</i></p>	<p>Annual publication of councillor or member responsibilities no later than 1 July in the year immediately following the accounting year to which it relates, including:</p> <ul style="list-style-type: none"> a) names of all councillors or members, b) committee or board membership and function (if Chairman or Vice-Chairman), and c) representation on external local public bodies (if nominated to represent the authority or board).
<p>Location of public land and building assets</p>	<p>Annual publication no later than 1 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.</p> <p>The following information must be published:</p> <ul style="list-style-type: none"> 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), and f) present use.
<p>Minutes, agendas and papers of formal meetings</p>	<p>Publication of draft minutes from all formal meetings not later than one month after the meeting has taken place.</p> <p>Publication of meeting agendas and associated meeting papers not later than three clear days before the meeting to which they relate is taking place.</p>

- + Certificate of exemption
- + Notice
- + Notice of accounting statement

Date	Dorstone Parish Council	Expenditure over £100 1st April 2020-31st March 2021
May 2020	C J Hendy salary x 2	£250
May 2020	Zurich insurance	
June 2020	C J Hendy salary	£125 x 1,
July 2020	Herefordshire Council Election expenses	£1046.23
June 2020	Mark Price Lengthsman	£764
September 2020	C J Hendy salary x 2	£250
September 2020	C J Hendy reimbursement for Webex subscription	£162
July 2020	C J Hendy salary	£125
October 2020	C J Hendy salary	£125
October 2020	Mark Price Lengthsman	£256
October 2020	S J Phillips, Stream Cleaning	£840
October 2020	Wye & Usk Foundation, cray fish survey	£191.10
November 2020	C J Hendy salary	£125
November 2020	Mark Price Lengthsman	£336
December 2020	C J Hendy salary	£125
December 2020	Mark Price Lengthsman drain cleaning	£166
January 2021	C J Hendy salary, including back pay rise	£159.57
February 2021	C J Hendy salary	£128.46
March 2021	C J Hendy salary	£129.37
March 2021	Mark Price Lengthsman Drain Cleaning	£573
March 2021	Her Majesty Revenue & Customs, PAYE	£100.92
March 2021	Herefordshire Association Local Councils Annual membership	£424.56
March 2021	Village Hall, donation to public conveniences	£279.81

Bank Reconciliation		
Dorstone Parish Council Financial Year 1 st April 2020-31 st March 2021		
Year ending 31st March 2021		
Prepared by Christopher Hendy (Clerk and RFO)		
Date 7 th May 2021		

Current Account 1 st April 2021	£10644.52	
Less any un-presented cheques at 1 st April 2021		
Cheque number 813	£125	
Cheque number 815	£125	
Cheque number 818	£159.57	
Cheque number 819	£128.46	
Cheque number 820	£129.37	
Cheque number 821	£573.00	
Cheque number 822	£100.92	
Cheque number 823	£424.56	
Cheque number 824	£279.52	
Total un-presented cheques	£2045.40	
Unbanked cash	£0	£0
Net Balance at 1st April 2021	£7568.38	
Current Account	£8599.12	
Business Reserve Account	£2311.92	
Business Reserve	£ 0.26	
Total	£10911.30	

Net Balances reconcile to Cash Book (receipts and payments account) for 1 st April 2021
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	2019-2020	2020-2021	Variance greater than 15%	More than £200	Variance reasons
1	£7813	£9923	Yes	Yes = £2110	Underspend on donation policy grants, Autumn/Winter road drainage maintenance, budgeted for but grant received
2	£6500	£6500	-----	-----	
3	£180	£2056	Yes	Yes = £1876	VAT refund, grant for stream cleaning & grant Autumn/Winter road maintenance
4	£1875	£1927	No	No	
5					
6	£2695	£5641	Yes	Yes = £2946	Payment for stream cleaning, election costs, Winter maintenance on roads 19/20, work not completed until 20/21
7	£9923	£10911	No	Yes = £988	Underspend on donation policy, grant received for Autumn/Winter drainage work budgeted for but grant received
8	£9923	£10911	No	Yes = £988	As 7
9	£633	£633	----	----	
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Table of Variances 2019/2020 to 2020/2021