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TRANSPARENCY CODE

The Local Government Transparency Code 2015 (the Code) came into effect on 1 April 2015. The code is issued by the Secretary of State for Communities and Local Government in exercise of powers under section 2 of the Local Government, Planning and Land Act 1980. The Code replaces any previous codes issued in relation to authorities in England under those powers.

The Code does not replace or supersede the existing framework for access to and re-use of public sector information provided by the:

- Freedom of Information Act 2000 (as amended by the Protection of Freedoms Act 2012)
- Environmental Information Regulations 2004
- Re-use of Public Sector Information Regulations 2005
- Infrastructure for Spatial Information in the European Community Regulations 2009
- Sections 25 and 26 of the Local Audit and Accountability Act 2014 which provides rights for persons to inspect a local authority's accounting records and supporting documentation, and to make copies of them.

Ingatestone and Fryerning Parish Council meets the definition of a local authority covered by the requirements of the Code, as it is defined as 'a parish council which has gross annual income or expenditure (whichever is higher) exceeding £200,000'.

The Code requires local authorities in England to publish the following information quarterly:

- Expenditure Exceeding £500
- Government Procurement Card transactions
- Procurement information

Additionally, local authorities are required to publish the following information annually:

- Local Authority Land
- Social Housing Assets
- Grants to voluntary, community and social enterprise organisations
- Organisational Chart
- Trade union facility time
- Parking account
- Parking spaces
- Senior salaries
- Constitution
- Pay multiple
- Fraud

Ingatestone and Fryerning Parish Council complies with the requirements of the Code by publishing this information on its website. The annual reporting requirement

will take place in August of each year. Full details of the Code can be found here: [Local Government Transparency Code](#)

PAYMENTS OVER £500

Ingatstone and Fryerning Parish Council publishes details of payments over £500 and these can be found [on the Finance page](#)

GOVERNMENT PROCUREMENT CARD TRANSACTIONS

The code requires that local authorities must publish details of every transaction on a Government Procurement Card. For each transaction, the following details must be published:

- Date of the transaction
- Local authority department which incurred the expenditure
- Beneficiary
- Amount
- Value Added Tax (VAT) that cannot be recovered
- Summary of the purpose of the expenditure
- Merchant category

Ingatstone and Fryerning Parish Council does not use a Government Procurement Card and therefore has no information to publish.

PROCUREMENT INFORMATION

The code requires that local authorities must publish details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000.

For each invitation, the following details must be published:

- Reference number
- Title
- Description of the goods and/or services sought
- Start, end and review dates
- Local authority department responsible

The code requires that local authorities must also publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000.

For each contract, the following details must be published:

- Reference number
- Title of agreement
- Local authority department responsible
- Description of the goods and/or services sought
- Supplier name and details
- Sum to be paid over the length of the contract or the estimated annual spending or budget for the contract
- Value Added Tax (VAT) that cannot be recovered
- Start, end and review dates
- Whether or not the contract was a result of an invitation to quote or a published invitation to tender

- Whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector organisation and where it is, provide the relevant registration number

Ingatestone and Fryerning Parish Council publishes details of all spending over £100 within the minutes of Full Council and Legal & Finance Committee meetings. Details of the award of tenders and contracts can be found in the same minutes.

Tenders over £30,000 are advertised on the HM Contracts Finder website, council website and social media platforms.

LOCAL AUTHORITY LAND

The Code requires that local authorities must publish details of all land and building assets including:

- All service and office properties occupied or controlled by user bodies, both freehold and leasehold
- Any properties occupied or run under Private Finance Initiative contracts
- Garages unless rented as part of a housing tenancy agreement
- Surplus, sublet or vacant properties
- Undeveloped land
- Serviced or temporary offices where contractual or actual occupation exceeds three months
- All future commitments, for example under an agreement to lease, from when the contractual commitment is made

For each land or building asset, the following information must be published together in one place:

- Unique Property Reference Number
- Unique asset identity
- Name of the building/land or both
- Street number(s)
- Post town
- United Kingdom postcode
- Map reference – either Ordnance Survey or ISO 6709
- Whether the local authority owns the freehold or a lease for the asset and for whichever category applies, the local authority must list all the characteristics that apply from the options given below:

For freehold assets:

- Occupied by the local authority
- Ground leasehold
- Leasehold
- Licence
- Vacant

For leasehold assets:

- Occupied by the local authority
- Ground leasehold
- Sub leasehold
- Licence

For other assets:

- Free text description eg. Rights of way, access, etc.

Ingatestone and Fryerning Parish Council publishes this information on its asset register, which can be found [here](#)

SOCIAL HOUSING ASSETS

The code requires that local authorities must publish details of the value of social housing stock that is held in their Housing revenue Account. The following social housing stock data must be published:

- Valuation data to be listed at postal sector level
- Valuation data for the dwellings using both Existing Use Value for Social Housing and market value as of 1 April
- An explanation of the difference between tenanted sale value of dwellings within the Housing revenue Account and their market sale value

Ingatestone and Fryerning Parish Council does not hold any social housing stock and therefore has no information to publish.

GRANTS TO VOLUNTARY, COMMUNITY AND SOCIAL ENTERPRISE ORGANISATIONS

The code requires that local authorities must publish details of all grants to voluntary, community and social enterprise organisations. This can be achieved by either: Tagging and hence specifically identifying transactions which relate to voluntary, community or social enterprise organisations within published data on expenditure over £500 or published procurement information, or
By publishing a separate list or register

For each identified grant, the following information must be published as a minimum:

- Date the grant was awarded
- Time period for which the grant has been given
- Local authority department which has awarded the grant
- Beneficiary
- Beneficiary's registration number (where applicable)
- Summary of the purpose of the grant
- Amount

Ingatestone and Fryerning Parish Council publishes this information on its expenditure over £500 report, which can be found [here](#) with details of the grant award being found in the corresponding Legal and Finance Committee minutes [here](#)

ORGANISATIONAL CHART

Ingatestone and Fryerning Parish Council's organisational chart can be found [here](#)

TRADE UNION FACILITY TIME

The Code requires that local authorities must publish the following information on trade union facility time:

- Total number (absolute number and full time equivalent) of staff who are union representatives

- Total number (absolute number and full time equivalent) of union representatives who devote at least 50 per cent of their time to union duties
- Names of all trade union represented in the local authority
- A basic estimate of spending on unions
- A basic estimate of spending on unions as a percentage of the total pay bill

Ingatestone and Fryerning Parish Council does not have any staff member who represents a union or devotes any time to union duties.
Therefore, the Council has no information to publish.

PARKING ACCOUNT

The Code requires that local authorities must publish on their website, or place a link on their website to this data if published elsewhere:

- A breakdown of income and expenditure on the authority's parking account, including details of revenue collected from on-street parking, off-street parking and Penalty Charge Notices
- A breakdown of how the authority has spent a surplus on its parking account

Ingatestone and Fryerning Parish Council does not have a parking account, and has no chargeable on-street parking nor enforcement rights to issue Penalty Charge Notices
Therefore, the Council has no information to publish.

PARKING SPACES

The Code requires that local authorities must publish the number of marked out controlled on and off-street parking spaces within their area, or an estimate of the number of spaces where controlled parking spaces are not marked out in individual parking bays or spaces.

Ingatestone and Fryerning Parish Council does not have any controlled parking spaces and therefore has no information to publish.

SENIOR SALARIES

Local authorities are already required to publish, under the Accounts and Audit Regulations 2015, the following information with regard to senior salaries:

- The number of employees whose remuneration in that year was at least £50,000 in brackets of £5,000
- Details of remuneration and job title of certain senior employees whose salary is at least £50,000
- Employees whose salaries are £150,000 or more must also be identified by name
- In addition to this requirement, local authorities must place a link on their website to these published data or place the data itself on their website, together with a list of responsibilities (for example, the services and functions they are responsible for, budget held and number of staff) and details of bonuses and 'benefits-in-kind', for all employees whose salary exceeds £50,000.

Ingatestone and Fryerning Parish Council do not have any qualifying staff and therefore has nothing to report.

CONSTITUTION

Local authorities are already required to make their constitution documents available for inspection at their offices under section 9P of the Local Government Act 2000. Local authorities must also, under the Code, publish their constitution on their website.

Ingatestone and Fryerning Parish Council's constitution is made up of the Standing Orders, Financial Regulations and Internal Financial Controls, and Code of Conduct, which can be found by clicking on the links below.

[Standing Orders](#)

[Financial Regulations and Internal Financial Controls](#)

[Code of Conduct](#)

PAY MULTIPLE

The Code requires that local authorities to publish the pay multiple on their website, defined as the ratio between the highest paid taxable earnings for the given year (including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind) and the median earnings figure of the whole of the authority's workforce.

The measure must:

- Cover all the elements of remuneration that can be valued
- Use the median earnings figure as the denominator, which should be that of all employees of the local authority on a fixed date each year, coinciding with reporting at the end of the financial year
- Exclude changes in pension benefits, which due to their variety and complexity cannot be accurately included in a pay multiple disclosure

Ingatestone and Fryerning Parish Council's pay multiple as of 1 April 2024 is 1.76

FRAUD

The code requires that local authorities to publish the following information about their counter fraud work:

- Number of occasions they use powers under the Prevention of Social Housing Fraud (Power to Require Information) (England) Regulations 2014, or similar powers
- Total number (absolute and full time equivalent) of employees undertaking investigations and prosecutions of fraud
- Total number (absolute and full time equivalent) of professionally accredited counter fraud specialists
- Total amount spent by the authority on the investigation and prosecution of fraud
- Total number of fraud cases investigated

Ingatestone and Fryerning Parish Council has no staff members undertaking fraud investigation work and therefore has no information to publish.

COMMUNITY INFRASTRUCTURE LEVY

The Community Infrastructure Levy (CIL) is a charge which can be levied by local authorities on new developments in their constituencies to help them deliver the

infrastructure provision needed to support these areas. In accordance with Regulations 59A and 59B of the Community Infrastructure Levy (Amendment) (England) (No. 2) Regulations 2019, Brentwood Borough Council, as the local authority, must pay 25% of the levy collected to the relevant parish council with a made Neighbourhood Plan. Ingatestone and Fryerning Parish Council must use the receipts passed to it by Brentwood Borough Council to support the development of the parish council's area by funding the provision, improvement, replacement, operation or maintenance of infrastructure. Regulation 121B requires a parish council to prepare an annual report for any financial year in which it receives CIL receipts.

Ingatestone and Fryerning Parish Council first received CIL money in the financial year ending 31st March 2025 and therefore will be published annually after that date.

The Community Infrastructure Levy (CIL) Monitoring Report CIL report can be found [here](#).

A list of the payments received and held in the CIL Reserve can be found [here](#).