



Vale of White Horse District Council

Community Infrastructure Levy

Annual financial statement

2018/19

1. Introduction

Regulation 62 of the Community Infrastructure Levy (CIL) Regulations 2010 (as amended) places a duty on authorities charging a CIL to produce an annual report (Statement) providing detail on certain financial information as set out in the regulations and make it available online before the 31 December each year. Vale of White Horse District Council commenced the CIL Charging Schedule in November 2017. This annual report reflects the financial year from 1 April 2018 to 31 March 2019. In accordance with the CIL Regulations this annual report is to be published by 31 December 2019. A summary table (relating to relevant CIL regulations) is provided as Appendix 1.

2. CIL Funding Summary

The total CIL receipts in the reported year, financial year 2018/19, amounted to £461,129.99.

In accordance with CIL regulation 59A and 59D, £34,285.70 has been transferred to the Town/Parish councils as set out in Annex 2; and in accordance with CIL regulation 61, £23,056.50 has been applied to administrative expenses associated with CIL (up to 5%).

3. The CIL Regulations: Explanatory Note

Regulation 59A places a duty on charging authorities to pass a proportion of Levy funds to local councils where some or all of a chargeable development takes place in an area for which there is a town or parish council. Where there is a 'made' neighbourhood development plan in place, or permission was granted by a neighbourhood development order (including by a community right to build order), the charging authority must pass 25% of Community Infrastructure Levy funds to the parish councils in whose area the chargeable development takes place. Where there is no 'made' neighbourhood development plan this amount is 15%, subject to a cap of £100 per household in the parish council area per year. Parishes have the discretion to decide that some or all of these funds should remain with the charging authority.

Regulation 59B sets out how the duty in regulation 59A applies where the charging authority accepts a land payment.

Under regulation 59E the charging authority is able to recover funds from the parish/town council in certain circumstances. That is if the parish/town council has

not applied the Community Infrastructure Levy to support the development of its area within five years of receipt or has applied the Levy otherwise than in accordance with regulation 59C. When Levy receipts are recovered from a parish/town council, the charging authority must use those funds to support development in the area of that parish/town council.

Appendix 1 – Summary table

Regulation 62 Reference	Description	2018/19
3	Land payments made in respect of CIL, and CIL collected by way of a land payment which has not been spent at the end of the reported year: (a) development consistent with a relevant purpose has not commenced on the acquired land; or (b) the acquired land (in whole or in part) has been used or disposed of for a purpose other than a relevant purpose; and the amount deemed to be CIL by virtue of regulation 73(9) has not been spent	Nil
4(a)	Total CIL receipts	£461,129.99
4(b)	Total CIL expenditure	Nil
4(c) (i)	The items of infrastructure to which CIL (including land payments) has been applied	Nil
4(c) (ii)	The amount of CIL expenditure on each item	N.A.
4(c) (iii)	The amount of CIL applied to repay money borrowed, including any interest, with details of the infrastructure items which that money was used to provide (wholly or in part)	Nil
4(c) (iv)	The amount of CIL applied to administrative expenses pursuant to regulation 61, and that amount expressed as a percentage of CIL collected in that year in accordance with that regulation	£23,056.50 (5%)
4 (ca) (i)	The amount of CIL passed to any parish/town council under regulation 59A (CIL passed to local authorities) or 59B (land and infrastructure payments)	£34,285.70
4 (ca) (ii)	The amount of CIL passed to any person under regulation 59(4) (to another person for that person to apply to funding the provision, improvement, replacement, operation or maintenance of infrastructure)	Nil
4 (cb) (i)	The amount of CIL receipts under regulations 59E and 59F which have been recovered from a parish/town council because it has not been spent within five years of receipt, <i>or money that has not been spent in areas where there is no parish/town council (e.g. parish meeting).</i>	Nil
4 (cb) (ii)	The items to which the CIL receipts to which regulations 59E and 59F applied have been applied	N.A.
4 (cb) (iii)	The amount of expenditure on each item	N.A.

4 (cc) (i)	The total value of CIL receipts requested from each parish/town council under a notice served in accordance with regulation 59E	Nil
4 (cc) (ii)	Any funds not yet recovered from councils at the end of the reporting year following a notice served in accordance with regulation 59E	Nil
Regulation 62		2018/19
Reference	Description	
4 (d) (i)	The total amount of CIL receipts retained at the end of the reported year, other than those to which regulation 59E and 59F applied (District & Parish receipts)	£381,884.36
4 (d) (ii)	CIL receipts from previous years retained at the end of the reporting year other than those to which regulation 59E or 59F applied (District & Parish receipts)	£56,011.31
4 (d) (iii)	CIL receipts for the <i>reported</i> year to which regulation 59E or 59F applied retained at the end of the reporting year (CIL receipts for Parish Meeting & recovered amounts)	£1,938.41
4 (d) (iv)	CIL receipts from <i>previous</i> years to which regulation 59E or 59F applied retained at the end of the reported year (CIL receipts for Parish Meeting & recovered amounts)	Nil
4 (e) (i)	In relation to any infrastructure payments accepted, the items of infrastructure to which the infrastructure payments relate	Nil
4 (e) (ii)	In relation to any infrastructure payments accepted, the amount of CIL to which each item of infrastructure relates	Nil

Annex 2

Parish proportion transferred 2018/19

Parish	Transfer April 2018	Transfer October 2018	Total in 2018/19
Abingdon Town Council	£1,854.00		£1,854.00
Cumnor Parish Council		£965.26	£965.26
East Hendred Parish Council	£610.68		£610.68
Grove Parish Council		£1,189.97	£1,189.97
Kennington Parish Council	£433.38		£433.38
Milton Parish Council	£2,482.11	£9,581.74	£12,063.85
Stanford in the Vale Parish Council		£2,285.12	£2,285.12
Sutton Courtenay Parish Council		£8,273.83	£8,273.83
Wantage Town Council		£5,132.16	£5,132.16
West Hanney Parish Council		£1,477.45	£1,477.45
Total	£5,380.17	£28,905.53	£34,285.70

NOTES

Reporting

62.(1) A charging authority must prepare a report for any financial year (“the reported year”) in which—

(a) it collects CIL,

4(ca) (i) April 2018 total monies <i>transferred</i> to parish/town council (£5,380.17) October 2018 total monies <i>transferred</i> to parish/town council (£28,905.53)	£34,285.70
4(d) (i) Retained DC receipts from reported year 2018/2019 (£364,990.39) Retained 2018/2019 from October 2018 & March 2019 for North Hinksey Parish Council (£16,893.97)	£381,884.36
4(d) (ii) Retained DC receipts from previous years 2017/2018 (£56,011.31)	£56,011.31
4(d) (iii) Parish Meeting Retained 2018/2019 Fernham & Pusey	£1,938.41