



South Oxfordshire 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. South Oxfordshire District Council commenced the CIL Charging Schedule in April 2016. This annual statement reflects the financial year from 1 April 2018 to 31 March 2019. In accordance with the CIL Regulations this annual statement is to be published by 31 December 2019. A summary table (relating to relevant CIL regulations) is provided as Annex 1.

2. CIL Funding Summary

The total CIL receipts in the reported year, financial year 2018/19, amounted to £7,422,863.31.

In accordance with CIL regulation 59A and 59D, £639,473.99 has been transferred to the “local council” (town and parishes) as set out in Annex 2; and in accordance with CIL regulation 61, £371,143.15 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.

The table below sets out the requirements of the regulations.

Annex 1 – CIL Financial Statement Required by Regulation 62

Regulation 62 Reference	Description	2018/2019
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	£7,422,863.31
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	£371,143.15 (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)	£639,473.99
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 and Parish receipts)	£6,072,228.04
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 and Parish receipts)	£2,133,715.69
4 (d) (iii)	CIL receipts for the reported year to which regulation 59E or 59F applied retained at the end of the reporting year (CIL receipts for Parish Meeting & recovered amounts)	£6,926.40
4 (d) (iv)	CIL receipts from previous years to which regulation 59E or 59F applied retained at the end of the reported year (CIL receipts for Parish Meeting & recovered amounts)	£3,884.10
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/Town Council	Transferred April 2018	Transferred October 2018
Benson Parish Council	£1,620.00	£85,888.96
Bix & Assendon Parish Council	£1,209.38	
Brightwell Baldwin Parish Meeting		
Brightwell-cum-Sotwell Parish Council		
Chalgrove Parish Council		
Checkendon Parish Council	£15,501.42	£3,687.84
Chinnor Parish Council	£52,761.61	£34,381.62
Cholsey Parish Council	£15,523.56	£33,396.30
Clifton Hampden Parish Council		
Crowmarsh Parish Council		
Didcot Town Council	£3,646.37	£23,261.14
Dorchester Parish Council	£971.10	£2,913.30
Drayton St Leonard Parish Council		
East Hagbourne Parish Council		£2,090.82
Eye and Dunsden Parish Council		
Forest Hill with Shotover Parish Council	£23,394.38	
Goring-on-Thames Parish Council	£6,130.80	£855.00
Goring Heath Parish Council		
Great Haseley Parish Council	£1,210.95	
Harpsden Parish Council		£134,267.25
Henley-on-Thames Town Council	£32,955.01	£42,070.23
Holton Parish Council	£1,642.50	£3,285.00
Horspath Parish Council	£3,135.60	
Ipsden Parish Council		
Lewknor Parish Council		£4,670.64
Nettlebed Parish Council		£1,029.60
North Moreton Parish Council		£1,619.28
Nuffield Parish Council	£2,152.80	£2,152.80
Pishill with Stoner Parish Council	£2,837.25	£5,674.50
Rotherfield Greys Parish Council		£2,489.76
Rotherfield Peppard Parish Council		
Shiplake Parish Council		£16,782.48
Sonning Common Parish Council		

South Moreton Parish Council	£2,199.60	
South Stoke Parish Council	£2,873.52	£2,283.84
Stadhampton Parish Council		
Stoke Row Parish Council		
Sydenham Parish Council	£1,811.26	£1,811.25
Tetsworth Parish Council	£3,779.10	
Thame Town Council	£13,108.50	£15,794.25
Tiddington with Albury Parish Council		
Towersey Parish Council		
Wallingford Town Council		£10,108.80
Waterperry with Thornley Parish Council	£2,610.00	
Waterstock Parish Meeting	£3,645.00	
Watlington Parish Council		£4,141.80
West Hagbourne Parish Council		
Wheatley Parish Council	£845.10	
Whitchurch On Thames Parish Council	£2,171.25	
Woodcote Parish Council	£3,318.75	£3,762.72
Total £	£201,054.81	£438,419.18

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 monies transferred to parish/town council: £201,054.81 October 2018 monies transferred to parish/town council: £438,419.18	£639,473.99
4(d) (i) DC Retained 2018/2019 (£5,885,881.43) Parish/Town Council Retained 2018/2019 Sonning Common (£170,645.81) Binfield Heath (£2,749.50) Extra’s Retained 2018/2019 (not reflected on report April 2019) Brightwell cum Sotwell (£3,474.30) Warborough (£7,722.00) Chalgrove (£1,755.00 full payment not yet received therefore not paid out)	DC: £5,885,881.43 + Parish: £186,346.61 = £6,072,228.04
4(d) (ii) Retained DC receipts from previous year 2016/2017 (£376,494.86) Retained DC receipts from previous year 2017/2018 (£1,685,939.15) Parish/Town Council Retained previous years 2017/2018 Binfield Heath (£2,749.50) Sonning Common (£68,532.18)	DC: £2,062,434.01 + Parish: £71,281.68 = £2,133,715.69
4(d) (iii) Parish Meeting Retained 2018/2019 Stoke Talmage	£6,926.40
4(d) (iv) Parish Meeting Retained previous years 2017/2018 Stoke Talmage (£3,884.10)	£3,884.10