

South Oxfordshire District Council

Community Infrastructure Levy Annual financial report 2016/17

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 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 report reflects the financial year from 1 April 2016 to 31 March 2017. In accordance with the CIL Regulations this annual report is to be published by 31 December 2017. 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 2016/17, amounted to £515,567.06

In accordance with CIL regulation 59A and 59D, £4,940.63 has been transferred to the “local council”, Henley Town Council; and in accordance with CIL regulation 61, £25,778.32 has been applied to administrative expenses associated with CIL (up to 5%). This includes also the annual subscription of BICS (£3,823.20) and POS CIL Group (£900). There has been no further expenditure in the reported year.

3. The CIL Regulations: Explanatory Note

Regulation 59A places a duty on charging authorities to pass some 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 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 neighbourhood development plan this amount is 15%, subject to a cap of £100 per household in the parish council area per year. Parish 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.

Regulation 59F makes provision for where the duty in regulation 59A does not apply, namely where a chargeable development (or part of a development) takes place in an area for which there is not a parish/town council. In that case, the charging authority has wider spending powers in relation to those parts of its area for which there is not a parish/town council. Those powers are the same as those given to parish/town councils, and apply to those funds that would have been passed on had the development taken place in an area for which there is a parish/town council.

Appendix 1 – Summary table

Regulation 62 Reference	Description	2016/17 £
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	515,567.06
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	25,778.32 (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)	4,940.63
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, or money that has not been spent in areas where there is no parish/town council (e.g. parish meeting).	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 Reference	Description	2016/17 £
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	510,626.38
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	N/A
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	515,567.06
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	N.A.
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