

## Guide for Parish and Town Council's in Warwick District reporting on Community Infrastructure Levy (CIL) income and expenditure

### CIL reporting requirements by Parish and Town Council's to Warwick District Council (WDC)

As a Parish/Town council (P/TC) you must record all:

- carried over CIL
- CIL receipts; and
- expenditure for each year

You must prepare an annual CIL report for each financial year (the 12 months ending 31 March) you receive CIL, detailing:

- CIL receipts
- CIL expenditure
- a summary of items on which CIL has been spent
- the amount spent on each item
- the amount of any CIL repaid following a repayment notice
- the amount of CIL retained at the end of the financial year
- the amount of CIL from previous years retained at the end of the year

The report must comply with accounting and audit procedures as set out in Governance and Accountability for Smaller Authorities in England, NALC (March 2016).

You must publish the report on your Parish / Town Council website. If you don't have a website all reports will be published on WDC's website; a copy of the report must also be sent to WDC CIL Officer.

Reports are only required where a Parish / Town Council has received CIL revenue. Where no monies are received in the reporting year, but monies have been received in previous years, a report will still need to be produced detailing the receipts and expenditure.

We ask that we receive the P/TC reports no later than 30 June following the reported year. This will enable our CIL Officer to review and publish all PC reports, together with our report, by the statutory deadline of 31 December.

### Parish / Town Council Annual Reports

Details of how much CIL parishes have received, and how it has been spent, can be found in CIL financial reports page.

## Additional Information

The Parish / Town Council must notify WDC CIL Officer as soon as possible if it decides not to receive CIL.

If a P/TC has not applied the funds in accordance with the regulations, the District Council, can serve a notice on the PC requiring it to repay some or all of the receipts that have been transferred to them. WDC will then be required to spend any recovered funds in the P / TC's area.

If the P/TC do not spend their CIL within five years of receipt, our CIL Officer may send a repayment notice. Exceptions may be made if the P/TC can show that they have allocated their CIL income to a particular project for which they are accumulating funds before spending.

If the P/TC receives a repayment notice, they must respond as required, and send the mis/un-spent CIL back to WDC as directed. In this instance WDC will spend the returned CIL income on behalf of the PC.

If the PC is unable to repay the amount specified in the repayment notice, WDC will recover the amount from future CIL income the P/TC are due to receive.

When the P/TC become aware of development having commenced in their area, they may want to notify WDC CIL Officer to help with monitoring.