



Finance Committee Report

Community Infrastructure Levy (CIL) Update

Purpose of Report

To provide the Finance Committee with an update regarding the Parish Council's Community Infrastructure Levy (CIL) responsibilities and recent communications with the CIL Team at Wiltshire Council.

Background

Following the Community Governance Review, CIL funding that had previously been received by Calne Without Parish Council was transferred to successor councils in accordance with the agreed Financial Asset Transfer Agreement.

Subsequently, Wiltshire Council advised that, despite the transfer of these funds, Derry Hill & Studley Parish Council remains responsible for reporting on the expenditure of the transferred CIL monies. As a result, I have been working closely with the successor councils and receiving regular updates to ensure that accurate information is available for reporting purposes.

Recent Communications with Wiltshire Council

Over recent months there has been an increased emphasis from Wiltshire Council on accounting for CIL funds that have reached, or are approaching, the five-year spending limit set out within the CIL Regulations. This has resulted in several urgent requests for information regarding the status of these historic CIL allocations.

I have now established that all CIL funds falling within the five-year spending limit have either:

- Been fully spent; or
- Been formally allocated to specific projects.

The relevant information and supporting details have been provided to Wiltshire Council in response to their requests.

Reconciliation of Records

There remain some minor discrepancies between the records held by Wiltshire Council and those maintained by the Parish Council. However, I am confident that the Parish Council's records are accurate, having been maintained throughout the transfer process and supported by the information received from successor councils.

I continue to be in regular dialogue with the CIL Team at Wiltshire Council to reconcile these differences and ensure that both sets of records align as far as possible.

Recommendation

The Finance Committee is asked to:

1. Note the update regarding the reporting requirements for transferred CIL funds.
2. Note that all CIL monies that have reached the five-year spending threshold have either been spent or allocated to projects.
3. Note the ongoing discussions with Wiltshire Council to reconcile the minor differences in the respective records.

Katherine Checchia

Responsible Finance Officer