

Telephone: 01636 655769
Email: planningpolicy@newark-sherwooddc.gov.uk
Your ref:
Our ref:

17th June 2025

Dear Parish Clerk,

Re: CIL Procedures and Legal Requirements for Town Councils and Parish Councils

I write regarding the procedures and legal requirements relating to the Community Infrastructure Levy (CIL). The Council has a duty to ensure that CIL is managed in accordance with current CIL Regulations ([Community Infrastructure Levy \(Amendment\) \(England\) \(No. 2\) Regulations 2019](#)). Consequently, the Council is seeking to engage with Town and Parish Councils on this matter. We would like to understand more about any difficulties you are encountering and to offer help and guidance where needed.

As you will be aware, there is a legal requirement for Town and Parish Councils to publish an annual monitoring statement. We are particularly interested in your annual monitoring process and the projects you have funded through CIL. Please see the attached monitoring form which has been drafted for Parish and Town Councils to use for monitoring purposes.

A CIL Procedures and Legal requirements draft information leaflet is currently being drafted. The Council would be grateful for any feedback on the issues you would like included in the leaflet.

Could you please complete the attached questionnaire on the matters raised above. The Council will use the information received to make any necessary changes.

The Council is also consulting on proposed changes to the number of times CIL is paid to Town and Parish Councils per annum. Currently CIL monies are handed out twice yearly, as required under the legislation. However, the twice annual payment process is considered to be an unnecessary administrative burden for the Council. The legislation does allow for the collecting authority to move to any annual payment and therefore the District Council's is proposing that one payment is made to the Town and Parish Councils at the end of the financial year (e.g. after the 31st March). We would like to know your views on this proposed change through the enclosed questionnaire. Consultation on this matter will run for 6 weeks until 31st July.

Please don't hesitate to contact me if you have any queries.

Yours Faithfully,

A handwritten signature in black ink, reading "D Broad". The "D" is large and stylized, with a loop at the bottom. "Broad" is written in a cursive script.

Debbie Broad

Lead Practitioner - Infrastructure, Planning Policy and Infrastructure

Community Infrastructure Levy (CIL) Parish Council Funding Statement

In accordance with Regulation 121B of the CIL Regulations 2019, this report is required to be completed and published no later than 31st December each year. It must be made available on the Parish Council website, and/or Newark and Sherwood District Council's website. A copy must be sent to parishcil@nsdc.info no later than 31st December.

The report must include:

Name of Town or Parish Council	
Postal Address of Parish Council	
Name of Parish Clerk and/or Chairperson (please specify)	
Email address (es)	
Telephone number (s)	
Website address (Please include a link to the report if applicable)	

A. Summary of CIL Funding for the reporting year [ADD DATE]	
Total Amount of CIL received by the Parish Council in the reporting year	
Total amount of CIL spent by the Parish Council in the reporting year	

B. Breakdown of CIL expenditure within the reporting year [Date] (Please include photographs of the project where possible)		
Description of project (please include commencement and end dates and a full description of the works)	Total cost of project	Amount of CIL monies spent within reporting year

C. Details of any CIL monies returned to NSDC (see CIL Regulations)¹	
Total monies which have been requested by NSDC from the Parish Council in the reporting year under Reg 59E	
Total monies which have been requested by NSDC from the Parish Council in the reporting year under Reg 59E <u>BUT</u> not repaid to NSDC by the end of the reporting year	

¹ If a P/TC has not applied the funds in accordance with the regulations, NSDC can serve a notice on the P/TC requiring it to repay some or all of the receipts that have been transferred to them. NSDC will then be required to spend any recovered funds in the P / TC's area. Also, if the P/TC do not spend their CIL within five years of receipt, NSDC 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.

D. CIL Retained	
Total amount of CIL received in reporting year [Date] and retained [unspent] at the end of the reporting year [Date]	
Total amount of CIL received in previous years and retained [unspent] at the end of the reporting year [Date]	

Community Infrastructure Levy (CIL) Questionnaire – Town / Parish Councils

Please complete and return this questionnaire by 31st July 2025.

Please email to: Debbie Broad, Lead Practitioner – Infrastructure, Planning Policy and Infrastructure, Email: debbie.broad@newark-sherwooddc.gov.uk

Q1. How does the Town / Parish Council report on Community Infrastructure Levy? For example, does the Town / Parish Council publish (on their website) CIL monies received and CIL monies spent within the financial year (from 1st April to 31st March)? Please provide a link to the CIL monitoring report on your website:

Q2. Newark and Sherwood District Council has produced a monitoring form for Parish and Town Councils to use for annual monitoring (see attached). Do you have any comments or queries about this form?:

Q3. Are there any specific issues which cause problems for your Council when undertaking annual accounting?

Q4. Do you have any comments on the proposed change to CIL payments (from twice annually to once at the end of the financial monitoring year)?

Q5. Are there any other CIL matters you would like to discuss with the Council?

CIL Consultation 17th June to 31st July 2025

Newark and Sherwood District Council wrote to all Town and Parish Councils on 17th June 2025 to inform them of the legal requirements of Community Infrastructure Levy reporting. The letter also informed them of a proposed change to payments from the Council to Town and Parish Councils. Currently payments are made twice per annum; it is proposed that this would change to once per annum.

All Town and Parish councils were invited to comment. A questionnaire was sent out (see questions in Table 1) and all consultees were invited to respond by 31st July 2025. In total 16 Parish Councils responded.

Table 1: Summary of responses to Consultation on CIL procedures

Question	Summary of response	NSDC Officer comments/Actions
Q1. How does the Parish Council report on Community Infrastructure Levy? For example, does the Parish Council publish (on their website) CIL monies received and CIL monies spent within the financial year (from 1st April to 31st March)? Please provide a link to the CIL monitoring report on your website.	The responses suggest that most Parish Councils don't publish their annual CIL funding activity on their website. CIL receipts and spend are recorded in a variety of ways, including: • in minutes of meetings, • information is held within individual financial management programmes but not published, • on agenda items, • on the website under a generic financial section e.g. under 'Schedule of Reserves'.	Reporting is ad hoc across the district. The standardised monitoring form would enable a more regulated approach to annual monitoring for Town and Parish Councils. Town and Parish Councils should be encouraged to use the form. Response: The Council will continue to send correspondence advising of the Neighbourhood funding, which tells them about their duty to report any spend. We also propose to send a copy of the Monitoring form and request that it is completed and returned for our records.
Q2. Newark and Sherwood District Council has produced a monitoring form for Parish and Town Councils to use for annual monitoring (see attached). Do you have any comments or queries about this form?	The majority of respondents thought that the form was easy to understand. One respondent felt the form was too complex and will continue to use their financial system to record CIL.	Response: The Council will send the form to Town and Parish Councils and ask them to complete and return it (as above). Information from each Town or Parish Council will be included on NSDC's website with the IFS.

Q3. Are there any specific issues which cause problems for your Council when undertaking annual accounting?	The majority of respondents did not have any issues or queries regarding CIL. Some felt that guidance on what projects CIL can be used for would be helpful.	Response: The Council will produce and circulate CIL guidance for Town and Parish Councils.
Q4. Do you have any comments on the proposed change to CIL payments (from twice annually to once at the end of the financial monitoring year)?	The majority of respondents didn't have any objections to changing the CIL payments from NSDC to Town and Parish Councils from twice per annum to once per annum. One objection out of sixteen was received. This is due to the fact that there would be a loss of interest on monies received on the first payment tranche for a six-month period.	Response: A recommendation will be made to Cabinet to change the CIL payments from twice per annum to once per annum. This will reduce the administration burden on NSDC.
Q5. Are there any other CIL matters you would like to discuss with the Council?	Some Parish Councils have asked for information about the source of CIL funds i.e. they would like to know which developments have paid CIL. There is some confusion about part CIL payments, one respondent indicated: "It is difficult to know if and when the full parish share of CIL monies has been received, unless NSDC provides this information. If a developer does not ultimately pay over some or all CIL due, then my understanding is that the parish share is lost." Queries were received about specific projects in some areas.	Response: Currently, all Neighbourhood Funding letters have the planning application numbers and amount due from each development. No further action proposed. NSDC response to query: CIL payments from developers are sometimes paid in instalments which can span over more than one financial year. When this happens, the Council will pay Town and Parish Councils their meaningful proportion in phases. Their share of the funds is not lost. No action required. A response has been provided to individual queries about specific projects.

