



SHEFFIELD CITY COUNCIL

COMMUNITY INFRASTRUCTURE LEVY

ANNUAL REPORT 2018/19

What is this Report?

1. The Council began charging The Community Infrastructure Levy (CIL) on 15 July 2015. The National Planning Practice Guidance for CIL¹ requires Councils that are charging a CIL to prepare a report for any financial year on what has been collected and the amount of CIL and types of CIL expenditure. This report for 2018/19 must cover the financial year that ends on 31 March.

Types of CIL Receipts and Expenditure

2. The national CIL legislation requires 15% of the CIL collected to be retained to support local communities. This is referred to in national CIL Guidance as the 'neighbourhood portion', but can also be described as the 'Local CIL'. Where there are local councils such as town and parish councils, this 15% will be paid over directly to the local councils to spend on their infrastructure priorities. In other areas, the Council will determine how this will be used. Up to 5% of CIL receipts can be used by the collecting authority to cover administrative expenses. The remaining 80% is the main CIL 'pot' that is available for spending on the Council's priority strategic infrastructure projects.

CIL Receipts and Expenditure 2018/19

3. Table 1 below summarises the total CIL received and spent in and prior to the financial year 2018/19.

Table 1 - CIL Total Receipts and Expenditure Summary

	Strategic CIL (80%)	Admin (5%)	Local CIL (15%)	Total (100%)
CIL Receipts in 2018/19	£4,174,045.19	£260,613.99	£777,620.66	£5,212,279.84
CIL Received up to 31/3/18	£4,014,130.56	£250,676.15	£748,716.08	£5,013,522.79
Total CIL Received to 31/3/19	£8,188,175.75	£511,290.14	£1,526,336.74	£10,225,802.63
CIL Expenditure in 2018/19	£15,057.03	£134,804.08	£12,992.00²	£162,853.11
CIL Expenditure up to 31/3/18	£1,987,306.00	£149,831.81	£1,143.00 ²	£2,138,280.81
Total CIL Expenditure to 31/3/19	£2,002,363.03	£284,635.89	£14,135.00 ²	£2,301,133.92
Balance - CIL Receipts minus Expenditure 31/3/19 – (CIL Receipts Retained)	£6,185,812.72	£226,654.25	£1,512,201.74	£7,924,668.71

¹ <https://www.gov.uk/guidance/community-infrastructure-levy> Paragraph: 175 Reference ID: 25-175-20190901

² This represents money paid over to local councils

4. Table 2 below lists the items of infrastructure on which CIL has been spent in 2018/19.

Table 2 - The Items of Infrastructure to which CIL has been applied in 2018/19

Item	Amount	Date
Bus Rapid Transit North	£15,057.03	29/03/19

The Amount of CIL Applied to Repay Money Borrowed

5. There has been no CIL applied to repay money borrowed.

The Amount of CIL Applied to Administrative Expenses

- 5.1 Table 3 below sets out the amount of CIL applied to administrative expenses per financial year and that amount expressed as a proportion of the CIL collected in that year.

Table 3 - Administrative Expenses per Year

Year	Amount	% of total CIL collected in that year
2015/16	£0	0%
2016/17	£67,963.14	5.57%
2017/18	£81,868.67	2.25%
2018/19	£134,804.08	2.59%