

Aynho Parish Council

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Aynho Parish Council

Report: Community Infrastructure Levy (CIL) – Omission in Financial Year 2022–23 Records

Prepared by: Alan Youel, Clerk/RFO

Date: 6th June 2025

Purpose of Report

To inform Council that an omission has been identified in the recording of Community Infrastructure Levy (CIL) expenditure for the financial year 2022–23, and to clarify the details and implications.

Background

A CIL payment of **£2,274.45** was received on **19th April 2022** relating to planning application **WNS/2021/0380/MAF** (Friars Well, 11 Roundtown, Aynho).

This receipt was recorded in the minutes of the Council meeting held on **9th May 2022**, and confirmed as a ring-fenced fund at the meeting on **5th September 2022**.

Related Expenditure

During the 2022–23 financial year, the Parish Council approved works to replace the playpark fencing. The contractor **Hillingdon Fencing** was appointed at the **7th November 2022** meeting, and the final payment of **£6,712.00 net** was made in March 2023.

This project was directly aligned with CIL-eligible expenditure categories under Regulation 59C, including the **provision, improvement, or maintenance of infrastructure**.

Identified Omission

Upon recent review of the financial records and associated Council minutes:

- The **CIL funds were not explicitly recorded** as the source of part of the playground fencing expenditure in the minutes or accounts for 2022–23.
 - The **budget allocation** for this item was only **£225**, leaving a discrepancy of **£6,487** unaccounted for in terms of source of funds.
 - The **CIL receipt was not carried forward** to 2023–24, nor was it recorded as unspent, suggesting it was used during 2022–23, but not documented as such.
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Conclusion

It is therefore concluded that while the CIL funds **were used appropriately and within the permitted timeframe**, the **formal attribution of this expenditure** to the CIL receipt was **omitted from the accounting and minutes** of the relevant financial year.

Recommended Actions

1. **Formally record this omission** in the Council minutes to ensure transparency and accountability.
 2. **Update internal records** to attribute £2,274.45 of the playground fencing expenditure in 2022–23 to the CIL receipt.
 3. Ensure future CIL receipts and expenditures are clearly recorded in the minutes and carried through to the financial statements and budget reconciliation process.
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