## **Community Infrastructure Regulations: Reporting by Parish Councils**

**121B.**—(1) A parish council must prepare a report for any financial year ("the reported year") in which it receives CIL receipts.

- (2) The report must include—
- (a) the total CIL receipts for the reported year;
- (b) the total CIL expenditure for the reported year;
- (c) summary details of CIL expenditure during the reported year including—
- (i) the items to which CIL has been applied;
- (ii) the amount of CIL expenditure on each item;
- (d) details of any notices received in accordance with regulation 59E, including—
- (i) the total value of CIL receipts subject to notices served in accordance with regulation 59E during the reported year;
- (ii) the total value of CIL receipts subject to a notice served in accordance with regulation 59E in any year that has not been paid to the relevant charging authority by the end of the reported year;
- (e) the total amount of—
- (i) CIL receipts for the reported year retained at the end of the reported year;
- (ii) CIL receipts from previous years retained at the end of the reported year.
- (3) The parish council must—
- (a) publish the report—
- (i) on its website;
- (ii) on the website of the charging authority for the area if the parish council does not have a website; or
- (iii) within its area as it considers appropriate if neither the parish council nor the charging authority have a website, or the charging authority refuses to put the report on its website in accordance with paragraph (ii); and
- (b) send a copy of the report to the charging authority from which it received CIL receipts, no later than 31st December following the reported year, unless the report is, or is to be, published on the charging authority's website.