



# COTSWOLD

District Council

Council name	<b>COTSWOLD DISTRICT COUNCIL</b>
Name and date of Committee	<b>CABINET – 20 NOVEMBER 2025</b>
Subject	<b>INFRASTRUCTURE FUNDING STATEMENT (IFS)</b>
Wards affected	All
Accountable member	Councillor Juliet Layton, Cabinet Member for Housing and Planning Email: <a href="mailto:juliet.layton@cotswold.gov.uk">juliet.layton@cotswold.gov.uk</a>
Accountable officer	Helen Martin - Director of Communities and Place. Email: <a href="mailto:helen.martin@cotswold.gov.uk">helen.martin@cotswold.gov.uk</a>
Report author	Kim Langford-Tejrar - Infrastructure Delivery Lead Email: <a href="mailto:kim.langford-tejrar@westoxon.gov.uk">kim.langford-tejrar@westoxon.gov.uk</a>
Summary/Purpose	<ul style="list-style-type: none"><li>a) To note the Cotswold District Council Infrastructure Funding Statement (IFS) for 2024/2025</li><li>b) Agree to publish the Cotswold District Council Infrastructure Funding Statement (IFS) for 2024/2025</li></ul>
Annexes	Annex A – Infrastructure Funding Statement 2024/2025
Recommendation(s)	That Cabinet resolves to: <ul style="list-style-type: none"><li>1. Note the content of the Infrastructure Funding Statement (IFS) attached at Annex A,</li><li>2. Endorse the document being published on the Council's website by 31 December 2025 in accordance with legislative requirements.</li></ul>
Corporate priorities	The main purpose of the IFS is to provide greater clarity on the receipt and use of developer contributions including Section 106 planning obligations and Community Infrastructure Levy (CIL) to fund new and enhanced infrastructure in support of planned growth. As such, the IFS helps to support several corporate priorities including- <ul style="list-style-type: none"><li>• Delivering Good Services</li><li>• Responding to the Climate Emergency</li></ul>



# COTSWOLD

District Council

	<ul style="list-style-type: none"><li>• Supporting Communities</li><li>• Delivering Housing</li></ul>
Key Decision	NO
Exempt	NO
Consultees/ Consultation	The IFS is prepared in consultation with internal teams, including Finance.



## **1. EXECUTIVE SUMMARY**

- 1.1** The publication of an IFS is a statutory requirement for Councils which receive and spend funding from developer contributions (s106 and Community Infrastructure Levy (CIL)). The IFS at Annex A is a summary of the financial and non-financial developer contributions secured, received, spent and held during the financial year 2024/2025. The IFS contains detailed breakdowns of developer contribution funding and spending, with a summary table included for quick reference within the IFS. A copy of the summary table is embedded in this report below. The IFS must be published by 31 December 2025. There are no key decisions to be made in relation to the IFS; Cabinet is simply requested to note its contents and agree to its publication.

## **2. BACKGROUND**

- 2.1** Local authorities are required to report on the receipt and use of developer contributions through the publication of an Annual Infrastructure Funding Statement (IFS). The contents and broad format of an IFS are prescribed by the legislation and national reporting requirements. The IFS must be updated and published on the Council's website no later than 31 December each year.
- 2.2** The main purpose of the IFS is to provide transparency around infrastructure delivery in the area.
- 2.3** In particular, the IFS must include reports on the previous financial year's developer contributions (s106 and Community Infrastructure Levy (CIL)) secured, received, spent and held. It is intended to be a factual financial report. It must also identify the up-to-date infrastructure needs of the Council which are intended to be met through CIL funding.
- 2.4** It is important to note that Cotswold District Council receives funding from developer contributions in s106 agreements which must be passed directly to partner agencies (such as the County Council and the Integrated Care Board for healthcare) who then are responsible for delivery in line with requirements set out in the legal agreement (i.e. what is to be delivered and by when). As such, the County Council must produce its own IFS and the District Council's IFS should be read in that context.
- 2.5** Similarly, the District Council directs the spending of the Community Infrastructure Levy (CIL) strategic fund, but it distributes Neighbourhood CIL (NCIL) to the relevant town and parish councils (the Neighbourhoods) twice annually. The Council cannot direct the spending of NCIL, but the Neighbourhoods are required to report on their



spending to the District Council. A summary of the Neighbourhood reports is included in the IFS.

- 2.6** The figures in the IFS are set out as per the requirements in the CIL Regulations, which are different from the Council's Statement of Accounts (which is compiled in line with accounting standards). The Infrastructure Delivery Team reconciles CIL finances annually with the Finance team, and the IFS has been reconciled with the Finance team.

### **3. MAIN REPORTS**

- 3.1** The summary table below sets out the main reporting of the IFS. The detail behind these figures is set out in long form in the IFS; the summary table provides headline figures to note.

***Table 1- CIL Summary 2024/25***

Type	Amount (£)
Value of CIL demand notices	2,332,060.20
CIL collected	1,805,390.47
CIL expenditure	90,269.57
CIL allocations	660,331.17
NCIL passed to Parish Councils/Town Councils	304,667.77
CIL retained	4,737,343.52
CIL reliefs granted	1,494,924.10

***Table 2- S106 Summary 2024/25***

Type	Amount (£)
Total s106 contributions secured	128,984.00
S106 collected	530,043.20
S106 spent	962,484.31
S106 allocated	537,972.02
S106 held	1,667,311.92

- 3.2** The IFS is also required to set out the infrastructure needs or projects that are likely to be funded in whole or in part by CIL. The IFS explains the existing approach taken to CIL bidding, and highlights the work being undertaken at the moment to produce



an up-to-date Infrastructure Delivery Plan and carry out a CIL Charging Schedule Review as part of the emerging Local Plan process.

#### **4. ALTERNATIVE OPTIONS**

- 4.1** None. The publication of the IFS is a legislative requirement. Its content is dictated by the Community Infrastructure Levy (Amendment) (England) (No.2) Regulations 2019 (as amended), amending the Community Infrastructure Levy Regulations 2010.

#### **5. FINANCIAL IMPLICATIONS**

- 5.1** The IFS provides information on monies received and spent from developer contributions during the period 1 April 2024 – 31 March 2025. It also provides an overview of future infrastructure needs, but it does not have any direct financial implications to budgets.

#### **6. LEGAL IMPLICATION**

- 6.1.** Regulation 121A of the Community Infrastructure Levy Regulations 2010 (as amended and substituted) (the Regulations) requires the Council to publish the Annual Infrastructure Funding Statement (IFS) no later than 31<sup>st</sup> December of each calendar year, which should comprise
- A statement of the infrastructure projects or types thereof which the Council intends to be fully or partly funded by CIL
  - A CIL report relating to the previous year; nothing that Regulation 121A(5) makes it clear that the Council is not required to include any information to CIL collected on behalf of another charging authority; these are covered by Regulation 121B for parish councils
  - A report about planning obligations in relation to the previous year
- 6.2.** Regulation 121A(3) requires each Annual IFS to be published on the Council's website.
- 6.3.** Schedule 2 of the Regulations provides the matters to be included in the annual IFS, as mentioned earlier in this report, publishing this statement - on time - shows good governance and provides the opportunity to take stock on the contributions received and spent. It also improves transparency and increases accountability.
- #### **7. RISK ASSESSMENT**
- 7.1** The report raises no specific risks.



**COTSWOLD**  
District Council

**8. EQUALITIES IMPACT**

**8.1** The report raises no specific implications in respect of equality.

**9. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS**

**9.1** The report raises no specific implications in respect of climate and ecological emergencies.

**10. BACKGROUND PAPERS**

**10.1** None.

(END)