



## **Guide to completing a Form 4: Statutory Annual Return**

**Submitting a Form 4 through ENTRUST online (EOL)**

**April 2017**

## 1. Introduction

- 1.1 It is a requirement for all Environmental Bodies (EBs) to complete and submit an Annual Return (Form 4) to ENTRUST by 28 April each year, **regardless** of whether you have received or spent any Landfill Communities Fund (LCF) monies during the reporting period (1 April – 31 March). This requirement is contained in the Landfill Tax Regulations 1996 (Regulations) and not submitting your form by 28 April in each year is a breach of the Regulations.
- 1.2 The easiest way to submit your Form 4 to us is through ENTRUST online (EOL) as:
  - the form is simple to complete;
  - we receive it immediately; and
  - any funding you have received throughout the reporting period will be pre-populated on the form.
- 1.3 This guide explains the steps you should follow to submit your return to us using EOL. This guide is intended for EBs that have held funds and/or have incurred expenditure during the reporting period. EBs which have not held any funds during the reporting period should submit a nil return and there is a separate guide to completing a nil return via EOL which can be found on the [Training Resources](#) page of our website.
- 1.4 If you have any problems submitting your Annual Return please contact the Compliance team on 01926 488 311.

## 2. Registering to use EOL

- 2.1 To use EOL you need to have login details to access the system. If you do not have login details, speak to the main contact of your EB who can set you up as an EOL user. You will need an email address. When they have done this you will receive an email confirming your password.
- 2.2 If your EB's main contact is unable to do this for you then contact the Registrations team on 01926 488 300 or by emailing [helpline@entrust.org.uk](mailto:helpline@entrust.org.uk) and they will be able to set you up as an EOL user.

## 3. Login to EOL

- 3.1 Go to [EOL \(entrust.org.uk\)](#).
- 3.2 Or go to our [website \(www.entrust.org.uk\)](#) and click on the link to ENTRUST online at the top of the website home page (see below).

ENTRUST Online | FAQs | Contact Us | Search website

**HOME** | LANDFILL COMMUNITIES FUND | PROJECTS | ENVIRONMENTAL BODIES | GUIDANCE | HOW TO | NEWS | TRAINING | ABOUT US

**Enrolling as an Environmental Body (EB)**  
Find out how to enrol as an Environmental Body with ENTRUST...

**Completed projects**  
See examples of completed projects...

**Landfill Communities Fund (LCF)**  
Find out about the LCF, an innovative tax credit scheme which enables operators of landfill sites to contribute money to organisations enrolled with us as Environmental Bodies (EBs)

**News**  
Read the latest news and updates from the Landfill Communities Fund. Find out more...

**Guidance**  
We have guidance notes and documents as well as examples of good practice for you to draw on...

3.3

You will then be taken to the EOL login page.

3.4

If this is the first time you have visited EOL on your computer please ensure you click on the 'Allow' button at the top of the page to allow cookies before attempting to log on. Cookies are small files that websites use to improve the usability of a site. You will only need to do this once.

This website works best using cookies. Allow cookies? **Allow**

**ENTRUST**

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Welcome to ENTRUST Online.

If you are already enrolled as an Environmental Body (EB), and are registered to access EOL with a user name and password, please enter your email address and password below.

If you have forgotten your password; enter your email address below and click the 'Forgotten Password?' button.

Your Email Address  
Password  
**Login**

**Forgotten Password?**

If your Environmental Body is already enrolled with ENTRUST and you wish to use ENTRUST On Line (EOL) please ask your Main Contact to set you up as a EOL user. Alternatively, contact ENTRUST on 01926 488300.

If you wish to apply to enrol your organisation as a new Environmental Body (EB), please click the button below.

You will need a unique email address to register yourself to enrol your organisation, which will also act as your user name to access the system in the future.  
**Apply to Enrol**

**Register for updates**  
Receive emails from ENTRUST, keeping you informed on developments

3.5

Enter your email address (user name) and password in the appropriate box and click on 'Login'.

The screenshot shows the ENTRUST Online login page. At the top right, there are links for 'ENTRUST Online', 'FAQs', 'Contact Us', and a search bar. Below the header, a navigation menu includes 'HOME', 'LANDFILL COMMUNITY FUND', 'PROJECTS', 'ENVIRONMENTAL BODIES', 'GUIDANCE', 'HOW TO', 'NEWS', 'TRAINING', and 'ABOUT US'. A breadcrumb trail indicates the user is at the 'EOL' section. The main content area starts with a welcome message: 'Welcome to ENTRUST Online.' It contains two text boxes: one for 'Your Email Address' and one for 'Password', both highlighted with a blue border. A large orange 'Login' button is positioned below them. To the right, there is a sidebar with instructions for new users: 'If you wish to apply to enrol your organisation as a new Environmental Body (EB), please click the button below.' It also notes that a unique email address will serve as the user name and provides a link to 'Apply to Enrol'. At the bottom left of the main form area, there is a link to 'Forgotten Password?'.

- 3.6 You will be taken to the dashboard for your EB. The dashboard is the main page for your EB and contains links to all the functions available to an EB.

## 4. Submit a Form 4 Statutory Annual Return

- 4.1 From your dashboard click on 'Your Details' which will take you to your EB's home page, then click on 'Annual Returns'.

The screenshot shows the ENTRUST dashboard for the Amenity Trust. The top header includes the ENTRUST logo, version information ('Version 3.10.40 RC2'), and account details ('EB No: 121834 EB:Amenity Trust Status:Enrolled Enrolled On:10/06/2016'). Below the header, a navigation bar has three tabs: 'DASHBOARD' (disabled), 'YOUR DETAILS' (highlighted in red), and 'YOUR PROJECTS'. Underneath this, a secondary navigation bar has four tabs: 'DETAIL' (disabled), 'ANNUAL RETURNS' (highlighted in gold), 'CONTRIBUTION' (disabled), and 'FUND TRANSFERS' (disabled). At the very bottom, a breadcrumb trail shows the path: 'HOME > DASHBOARD > ANNUAL RETURNS'.

- 4.2 This will then take you to the 'Annual Returns' page. To start entering a new return click on the link to begin a return contained in the 'This year's Return' section. Please ensure that you are starting a return for the correct year. If you need to start a return outside of the current period use the dropdown menu and select 'Enter Previous Return'.

**ENTRUST** Version 3.10.40 RC2

Annual Returns

Logged in as: Victoria Smythe  
Change Password Logout

EB No: 121834 EB: Amenity Trust Status: Enrolled Enrolled On: 10/06/2016

**DASHBOARD** | **YOUR DETAILS** | **YOUR PROJECTS**

DETAIL | **ANNUAL RETURNS** | CONTRIBUTION | FUND TRANSFERS

Home > DASHBOARD > ANNUAL RETURNS

### Annual returns for: 121834 - Amenity Trust

**This years Return**

Your return for 2016/2017 has not been started.  
 If there has been no activity for your EB this year, the system can speed things up by filling in the amounts for you. To do this click [Begin Nil Return](#).  
 Otherwise click [Begin return for 2016/2017](#)

**OR**  
 If you are entering an annual return that is not in compliance with the statutory return date or you are entering a return for a previous year please select the year in the list below and click 'Enter Previous Return'.

Date Returned

Year  
 Please Select  [Enter Previous Return](#)

- 4.3 You will then be taken to your Form 4.
- 4.4 You will need to answer the two questions at the top of the page regarding your governing document and your directors before completing any financial details. If you answer yes to either of these questions you will be prompted to complete the appropriate action in a warning box displayed on screen. If your directors have changed in the last 12 months and require updating please go to 'Your Details' from your dashboard and click on 'Directors & Contacts' tab and update as required. If your governing document has changed please ensure that a copy of your new governing document is sent to ENTRUST as soon as possible to [helpline@entrust.org.uk](mailto:helpline@entrust.org.uk). You can also post it to ENTRUST, 60 Holly Walk, Leamington Spa, CV32 4JE.

**Income + Expenditure** **Breakdown by Project**

Please note, you will be asked to complete the Income & Expenditure form before you can make your submission. You may 'Save' at any time, and complete the submission later on.

Have there been any changes to your EBs Directors/Trustees for this period?  Yes  No

**⚠ If you answer 'yes' to this question and ENTRUST has not been notified please supply the update Director/Trustee details to ENTRUST. Forms for Director/Trustee updates can be obtained from the <http://www.entrust.org.uk/home/guidance-library/reporting-forms>. You can complete these changes electronically on EOL if you wish. Please go to the Detail Screen and choose the Directors & Contacts area of the system.**

Have there been any changes to your Governing Documents for this period?  Yes  No

**⚠ If you answer 'yes' to this question and ENTRUST has not been given a copy please supply the update Governing Document to ENTRUST. Documents can be forwarded to ENTRUST using the following email address: [Information@entrust.org.uk](mailto:Information@entrust.org.uk)**

Where you have answered 'yes' to either of the two questions above have you notified us in detail of the changes?  Yes  No

- 4.5 Click on the drop down list next to the 'Submitted By' field. Select your name from the drop down list. Once you have started your Annual Return you will receive email notification which will be sent to your Main Contact. **Please note that only a Main Contact or Director/Trustee whose details have been notified to us, can complete the Annual Return.**
- 4.6 Next enter the date you are completing the form using the calendar icon or enter the date in DD/MM/YYYY format.

**121834 - Amenity Trust -**

**Income + Expenditure**  **Breakdown by Project**

Please note, you will be asked to complete the Income & Expenditure form before you can make your submission. You may 'Save' at any time, and complete the submission later on.

Have there been any changes to your EBs Directors/Trustees for this period?  Yes  No

Have there been any changes to your Governing Documents for this period?  Yes  No

Your Statutory Annual Return (Form 4) must be submitted by 28/04/2017

Return for year	2016/2017	Current Status: Draft
Submitted By:	<input style="border: 1px solid #0070C0; padding: 2px 10px; width: 150px; height: 20px; border-radius: 5px;" type="button" value="Please Select"/>  Or: <input style="width: 150px; height: 20px; border: 1px solid #0070C0; border-radius: 5px;" type="text"/> 	
Date Returned:	N/A	

- 4.7 If your EB held any funding at the end of the last reporting year the amount will be shown in the 'Funds at last period end' box. Click on the 'Agree' link if the amount is correct and the amount will be transferred to the 'LCF monies held at start of period' box. In this example, the EB held £50,000 at the start of the period. The amount of money you have received during the reporting period will be displayed in the 'Declared by EB' box if you received the money directly from a Landfill Operator via a contribution **or** 'Declared by other EBs' where the funding has been transferred to you by another EB. In the example below the EB has received £5,000 by way of a transfer and £4,500 by way of a contribution. If the amounts indicated on your form are correct click on the 'Agree' links and the amounts will be transferred to the 'Transfers received' box **or** the "Contributions received" box.

**LCF Monies Held & Received - During the Period**

LCF monies held at start of period:	50,000.00	Funds at last period end:	50,000.00
Contributions received:	4,500.00	 Declared by EB	Agree Disagree 4,500.00
Transfers received:	5,000.00	 Declared by other EB's	Agree Disagree 5,000.00
Other income derived from LCF monies:	2,000.00	=	Bank Interest: <span style="float: right;"> 2,000.00</span>
Total LCF monies held or received during the period:	61,500.00		Sale of LCF Assets: <span style="float: right;"> 0.00</span>
			Other charges: <span style="float: right;"> 0.00</span>

- 4.8 If you have received any income derived from LCF money please complete the amount received and tell us how this money was derived (e.g. bank interest etc). In this example the EB has received £2,000 from bank interest. For more information on what is considered income derived please see our [guidance](#).

LCF Monies Held & Received - During the Period			
LCF monies held at start of period:	50,000.00	Funds at last period end:	<a href="#">Agree</a> <a href="#">Disagree</a> 50,000.00
Contributions received:	4,500.00	i Declared by EB	<a href="#">Agree</a> <a href="#">Disagree</a> 4,500.00
Transfers received:	5,000.00	i Declared by other EB's	<a href="#">Agree</a> <a href="#">Disagree</a> 5,000.00
Other income derived from LCF monies:	2,000.00		
Total LCF monies held or received during the period:	61,500.00		
		Bank Interest: 2,000.00 i	
		Sale of LCF Assets: 0.00 i	
		Other charges: 0.00 i	

- 4.9 Once the Annual return has been started you will be able to save the document at any time. The Annual Return will be saved as a 'Draft' copy, you will still need to reconcile and complete the return to satisfy your obligations regarding submission of your return and this will be required to be received by us within 28 days of 31 March.

## 5. Completing Form 4 when your EB holds the project approval

- 5.1 In the next section of the Form headed 'LCF Expenditure – During the Period', please enter the amount that you have spent on projects during the reporting period. If you submitted the projects and received approval from ENTRUST enter the total expenditure on all projects in the 'Expenditure on projects where your EB holds the approval' box.

LCF Expenditure - During the Period			
Administration/Running costs:	0.00	i	
Levy payments made to ENTRUST:	104.40	i	
Expenditure on projects where your EB holds the approval:	45,000.00	i	<b>Next</b>
Expenditure on projects where another EB holds the approval:	0.00	i	<b>Next</b>
If you have entered project expenditure in either box please ensure that you complete your project breakdown sheet.			
LCF monies transferred to other EB's:	4,000.00	i	Fund Transfers: <a href="#">Agree</a> <a href="#">Disagree</a> 4,000.00
Total LCF expenditure:	49,104.40	i	
Please provide a breakdown of total expenditure by contracts awarded to connected parties and the value of assets purchased with LCF monies during the reporting period.		Contracts to connected parties:	0.00 i
		Value of assets purchased:	0.00 i
Total LCF monies held at the end of this period:	12,395.60	i	This is the total monies held or received minus the total LCF expenditure for the project.

- 5.2 Once you have entered the total amount of expenditure into the expenditure box click on the 'Next' button to enable you to complete the individual project breakdown sheet.
- 5.3. In the project breakdown screen enter the date you made the first payment of LCF funds and the amount spent on the project during the reporting period. If your project is completed enter the final payment date (please note that the first and last payment date may be the same if only one payment has been made). The start date is when the first payment of LCF monies was made on a project. Similarly, the finish date is when the **final** payment of LCF monies was made. If you intend to spend further LCF funds on the project then leave the 'Last Payment' box blank. A finish date recorded here will close off the project after which no further LCF expenditure can be allocated and will generate a project completion form (Form 9) for you to complete, which can be accessed from your dashboard. Please see '[How to complete Form 9 Completion Form](#)' if you need assistance completing the Form 9. If you have not yet completed the LCF spend on your project **do not** enter a final payment date. If you have spent LCF funds on more than one project, enter the dates and amount for each project. Once entered click on the 'Save' button at the bottom of the page and then click on the 'Back' button to return to the main page of the Form 4.

✓ Updated successfully

### Breakdown By Project

Return for year 2016/2017

[Income + Expenditure](#) ( [Breakdown by Project](#)

This is a list of all the projects you currently have approved with ENTRUST.  
 Please enter the amount you have spent on each project. You must enter values for each, even if it is 0  
 If your project does not appear in the this list, please contact the Compliance Department.

**Approved Projects - 1 results found**

Project Name	↑↓	Project No.	↑↓	First Payment	Last Payment	Project Costs
Park benches		2		01/08/2016	01/08/2016	45,000.00
						<b>Total</b> <b>45,000.00</b>

Page selection: 1      Results per page: 10 [Select](#)

## 6. Completing Form 4 when another EB holds project approval

- 6.1 In the next section of the Form headed 'LCF Expenditure' please enter the amount that you have spent on projects approved for another EB during the reporting period. If another EB submitted the project and received project approval from ENTRUST enter the total expenditure on all projects in the 'Expenditure on projects where another EB holds the approval' box.

## LCF Expenditure - During the Period

Administration/Running costs:  [i](#)

Levy payments made to ENTRUST:  [i](#)

Expenditure on projects where your EB holds the approval:  [i](#)

**Next**

Expenditure on projects where another EB holds the approval:  [i](#)

**Next**

If you have entered project expenditure in either box please ensure that you complete your project breakdown sheet.

LCF monies transferred to other EB's:  [i](#)

Fund Transfers:

[Agree](#) [Disagree](#) 4,000.00

**Total LCF expenditure:**  [i](#)

Please provide a breakdown of total expenditure by contracts awarded to connected parties and the value of assets purchased with LCF monies during the reporting period.

Contracts to connected parties:  [i](#)

Value of assets purchased:  [i](#)

**Total LCF monies held at the end of this period:**  [i](#)

This is the total monies held or received minus the total LCF expenditure for the project.

- 6.2 Once you have entered the total amount of expenditure into the expenditure box click on the 'Next' button to enable you to complete the individual project breakdown sheet.
- 6.3 In the project breakdown screen enter the amount spent on each project during the reporting period. You will not be able to enter any dates as you do not hold project approval. Once entered click on the 'Save' button and then click on the 'Back' button to return to the main page of the Form 4.
- 6.4 Once you have completed the project expenditure details you need to confirm any funds which you have transferred to other EBs. You should have reported these to us on a 'Form 7: Transfer between EBs' when you made the transfers.
- 6.5 The total amount transferred will be recorded in the 'Fund Transfers' box. Press 'agree' to move the number over to the 'LCF monies transferred to other EBs' box.

## LCF Expenditure - During the Period

Administration/Running costs:  [i](#)

Levy payments made to ENTRUST:  [i](#)

Expenditure on projects where your EB holds the approval:  [i](#)

**Next**

Expenditure on projects where another EB holds the approval:  [i](#)

**Next**

If you have entered project expenditure in either box please ensure that you complete your project breakdown sheet.

LCF monies transferred to other EB's:  [i](#)

Fund Transfers:

[Agree](#) [Disagree](#) 4,000.00

**Total LCF expenditure:**  [i](#)

Please provide a breakdown of total expenditure by contracts awarded to connected parties and the value of assets purchased with LCF monies during the reporting period.

Contracts to connected parties:  [i](#)

Value of assets purchased:  [i](#)

**Total LCF monies held at the end of this period:**  [i](#)

This is the total monies held or received minus the total LCF expenditure for the project.

- 6.6 Any balance that you have remaining will be shown in the 'Total LCF monies held at the end of this period'. If you have a balance left you must notify us of your plans for these funds by completing the questions below before submitting your return.

If you have any monies remaining at the end of the period please analyse as outlined below

How much funding is committed to the projects that have already been approved by ENTRUST:

9,500



How much funding is committed to projects that have been approved by your organisation, but not yet registered with ENTRUST? Do not include any details relating to programmes or regions as these do not relate to any approved projects.

0.00



How much is retained to provide for winding up your EB:

0.00



## 7. Completing Form 4 submission

- 7.1 Check that you have completed all of the above sections of the Form and scroll to the bottom of the page and click on the 'Reconcile' button.

Reconcile

Save

Back

Print PDF

Print Excel

- 7.2 The following message will appear on your screen once you have submitted the form to us. You will also receive an email confirming that you have successfully completed your Annual Return.

**ENTRUST** Version 3.10.40 RC2 Submission Complete Logged in as: Victoria Smythe  
EB No: 121834 EB:Amenity Trust Status:Enrolled Enrolled On:10/06/2016 Change Password Logout

DASHBOARD | YOUR DETAILS | YOUR PROJECTS

Home > DASHBOARD >

Your Annual Return was reconciled and submitted successfully

**Submission Complete**

Your annual return has been reconciled and submitted to ENTRUST.  
Click [Here](#) to go back to the Annual Return listing  
OR  
Click [Here](#) to return to your dashboard

- 7.3 If you see the following message your form has not reconciled. A non-reconciled form means that there are discrepancies on the form which need to be resolved, this will also be confirmed via an email which will be sent to your Main Contact. There will be further messages detailing why the form does not reconcile; you will need to correct the discrepancies and resubmit the form until you have

confirmation that the form has reconciled. Please contact us on 01926 488 311 for further advice on reconciliation.

The screenshot shows a software interface with a navigation bar at the top. The top bar includes tabs for 'DASHBOARD', 'YOUR DETAILS' (which is highlighted in orange), and 'YOUR PROJECTS'. Below this are sub-tabs: 'DETAIL', 'ANNUAL RETURNS', 'CONTRIBUTION', and 'FUND TRANSFERS'. A breadcrumb navigation path 'HOME > DASHBOARD > ANNUAL RETURN' is visible. A prominent yellow message box in the center states: '⚠ Your Form 4 has been saved and submitted to ENTRUST however it currently does not reconcile.' The entire screenshot is enclosed in a blue border.

## 8 Difficulties submitting your Annual Return

- 8.1 If you have any problems submitting your annual return please contact the Compliance team as soon as possible on 01926 488 311.
- 8.2 If you cannot contact us, particularly outside of normal working hours or at the weekend (note that our office is open Monday to Friday, 9am – 5pm), and you are concerned you will miss the deadline for submission you can [download and complete a Word version of the form](#) from our website and email it to [compliance@entrust.org.uk](mailto:compliance@entrust.org.uk).

**ENTRUST**

April 2017