



Form 4: Statutory Annual Return Review



November 2008

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1. Introduction

- 1.1 In accordance with the governing Landfill Tax Regulations 1996 (Regulations), all enrolled Environmental Bodies (EBs) have a statutory requirement to submit an annual return to ENTRUST, detailing Landfill Communities Fund (LCF) monies received during the period, funds spent and the remaining balance (Regulation 33A (1)(h)).

2. Background

- 2.1 In April 2007, the Regulations were amended to require every enrolled organisation to submit an annual return to ENTRUST by 31 March each year. Subsequently, a further amendment was made allowing EBs 28 days to submit this return to ENTRUST.
- 2.2 During the 2007-2008 financial year, following consultation with stakeholders, the Form 4: Statutory Annual Return was revised, with the aim of:
- Simplifying the return to reduce the administrative burden on EBs; and
 - Improving the quality of information reported to ENTRUST.

3. The Regulations

- 3.1 Regulation 33A(1)(h) outlines the annual requirements from each enrolled EB.
Regulation 33A (1)(h):
“An approved body shall submit to the regulatory body or within 28 days of the end of the relevant period determined with paragraph (2) below details of -
- (i) qualifying contributions and any other income or profit whatsoever received by it.
 - (ii) any expenditure made by it during the period, and
 - (iii) any balances held during the period.

33A(2):

For the purposes of paragraphs (1)(h)...the “relevant period” in respect of an approved body is -

- (a) in the case of the first such period, the period commencing with the date on which the body was approved and ending on the following 31st March; and
- (b) in the case of subsequent periods, the period of 12 months commencing with the day after the end of the first or, as the case may require, a subsequent period.

- 3.2 The Form 4: Statutory Annual Return has been developed based on these Regulations and is now used to allow EBs to fulfill their statutory obligations.

4. Review

4.1 Following feedback from stakeholders regarding the potential confusion regarding information reported on the return, ENTRUST has decided to review the Form 4 to consider whether it can be further improved. The primary aim of this review will be:

- To ensure stakeholder feedback is incorporated into the further development of Form 4;
- To ensure ENTRUST is able to collect, collate and publish accurate information to help make the LCF more transparent; and
- To help ENTRUST target its compliance activities to the areas of greatest risk.

5. Review Process

5.1 In line with best practice, ENTRUST is keen to seek stakeholder views and input into this process. Stakeholders will be able to provide their views by:

- Attending a focus group;
- Submitting their comments through the LCF Online Forum on the ENTRUST website; or
- By writing to ENTRUST with their comments

6. Timing

6.1 To enable ENTRUST to incorporate any changes before it is required next March, it is proposed to hold the focus group at ENTRUST's offices in Sale early in January 2009. The final location and date of this event will depend on the number of stakeholders who have expressed an interest in attending.

7. Attendance at Focus Group

- 7.1 If you wish to attend the working party, please contact McNabb Laurie at ENTRUST (email: m.laurie@entrust.org.uk). ENTRUST welcome all interested stakeholders to this working party and greatly appreciate the input of interested parties. **If you wish to attend the Form 4: Statutory Annual Return working party, please inform ENTRUST before Monday 5 January 2009.**

8. Request for Contributions

- 8.1 The review is open to all stakeholders of the LCF and any feedback submitted will be much appreciated and treated in strictest confidence. Responses will be published anonymously unless you state otherwise.
- 8.2 Your responses or input into the review can be returned to ENTRUST through one of the following methods:

Email: Send responses to mcnabblaurie@entrust.org.uk

Post: Post your responses to ENTRUST's Sale Office at:

McNabb Laurie
ENTRUST
2nd Floor
Acre House
2 Town Square
Sale
Cheshire
M33 7WZ

Through the LCF Online Forum: <http://www.entrust.org.uk/home/lcf/lcf-forum>

- 8.3 **The closing date for responses is 30 January 2009.**