



Regulating the Landfill Communities Fund
Benefiting people and the environment

2017 – 2018 ANNUAL REPORT





Remodelling of Peterborough BMX Track, WREN

Photo courtesy of Peterborough BMX

What is ENTRUST?

ENTRUST is the regulator of the Landfill Communities Fund (LCF), an innovative government tax credit scheme enabling Landfill Operators (LOs) to contribute money to enrolled Environmental Bodies (EBs) to carry out projects in local communities.

The aim of the LCF is to offset some of the impacts that landfill sites have on local communities. All projects must satisfy the environmental objectives contained in the Landfill Tax Regulations 1996 (Regulations).

We regulate both the EBs' activities and the work they undertake through the delivery of approved projects. We assess each project before any LCF money is spent to ensure it is clearly going to deliver an approved object. We do not allocate or have influence over the distribution of landfill tax monies.

Our aim

To be an independent, credible and professional regulator that treats all stakeholders fairly in all their dealings with us. To improve awareness amongst our stakeholders of the regulatory role we perform and the work we do.

How the Landfill Communities Fund works

LOs in England, Northern Ireland and Wales* pay landfill tax to HM Revenue and Customs (HMRC) on every tonne of waste that they dispose of in a landfill site. Under the LCF, LOs are able to pay a proportion of their landfill tax liability to not-for-profit organisations which deliver projects in England, Northern Ireland and Wales* for the benefit of communities and the environment in the vicinity of a landfill site.

In order to receive LCF funds directly from a LO these not-for-profit organisations must become enrolled with ENTRUST as EBs.

Landfill Communities Fund Objects

There are five main areas of work (Objects') that qualify for funding under the LCF

Object A	The reclamation, remediation or restoration of land which cannot currently be used
Object B	The prevention of potential for pollution or the remediation of the effects of pollution
Object D	The provision, maintenance or improvement of a public park or another public amenity
Object DA	The conservation of a natural habitat or of a species in its natural habitat
Object E	The restoration of a place of religious worship or of historic or architectural interest

*Following the closure of the LCF in Wales, LOs in Wales are no longer able to contribute to the LCF from 1 April 2018, however projects can continue to be registered in Wales until 30 September 2019 to allow EBs in Wales to spend their remaining funds. All LCF monies in Wales must be spent by the end of the two year transitional period on 31 March 2020.

Front cover images (clockwise from top right: Rosslyn Chapel Visitor Centre; Kings Lynn Parkour; Coventry Cathedral, all courtesy of Jim Varney; Butterfly, courtesy of Gareth Knass.

CHAIR'S OVERVIEW



Dr Ann G Limb CBE DL
Chair,
ENTRUST

The Landfill Communities Fund (LCF) was launched in 1996 and has since acted as an important source of funds for a range of local community and environmental projects in the UK. As regulator of the scheme ENTRUST ensures that LCF monies are spent compliantly and provides support and guidance to those operating within the scheme.

Following a reduction in the value of the LCF between 2015/2016 (£59.4m) and 2016/2017 (£39.3m), the Government chose to maintain the value of the Fund in 2017/2018 at £39.3m. Since 2015/2016 we have fundamentally reviewed ENTRUST's resource requirement, as the statutory regulator of the scheme, to ensure Value for Money (VfM). The review undertaken in 2016/2017 enabled us to reduce our funding requirement for 2017/2018 by a further 10 per cent (in total a 25 per cent cost reduction since 2015/2016) and we consider that the organisation structure introduced in 2017/2018 represents an effective and efficient configuration with which to regulate the LCF.

Over the course of 2017/2018 we have continued to work closely with all LCF stakeholders including the Association of Distributive and Environmental Bodies (ADEB), the Chairs of the largest Environmental Bodies (EBs) and Landfill Operators (LOs), HM Revenue & Customs (HMRC) and HM Treasury (HMT). This dialogue is essential to the smooth running of the LCF, ensuring that ENTRUST can react and respond to stakeholder needs and, as a Board of Directors, we continue to prioritise this by attending regular meetings with, and visits to, these groups.

In 2017/2018 we have worked hard to further support the sector to enable it to assess their operational performance and the value of their LCF related activities. To deliver this ENTRUST published benchmarking data and reviewed and updated the framework for assessing the wider economic value of the LCF. In August 2017, following discussion with HMRC we issued the first annual briefing to LOs contributing to the LCF to inform them of the operation of the Fund. Furthermore, following meetings with EBs we felt it would be helpful to provide regular briefing notes on subjects such as cyber security and the new General Data Protection Regulation (GDPR), to best support the sector to be compliant with other regulatory duties they may have.

Finally, I have been pleased to note that 2017/2018 has been a strong year for ENTRUST, during which we delivered all of our objectives and Key Performance Indicators (KPIs) on time and on budget. This was delivered whilst the company and staff were adjusting to the reduction in ENTRUST's staffing levels and resource requirement. I would like to thank all of the staff for adapting and responding to the new reduced company structure whilst ensuring the smooth regulation of the LCF.

A handwritten signature in black ink that reads "Ann Limb". The signature is written in a cursive, flowing style.

CHIEF EXECUTIVE'S OPERATIONAL REVIEW



Christopher Welford
Chief Executive,
ENTRUST

The previous 12 months have been of key importance to ENTRUST. Alongside delivery of our core regulatory services we have further implemented plans for strategic change and service improvement, looked to better ensure VfM of the scheme and put in place preparations for the closure of the LCF in Wales.

With the reduction in the size of the scheme in mind we have looked to streamline our processes whilst at the same time improving the service offered to EBs. To support our move to 100 per cent digital delivery of services we have reviewed and made improvements to our website, guidance, online forms and ENTRUST Online (EOL). We have also undertaken a review of the Accreditation Scheme and on the basis of the outcome of our consultation with Accredited EBs we have ended the scheme, putting in place transitional arrangements to minimise disruption for EBs.

On behalf of HMRC we have monitored EB administration costs and the level of unspent funds, encouraging EBs to reduce their administration costs below the Government's target of 7.5 per cent of LCF project expenditure and to reduce the level of unspent funds which they hold. These areas remain key strategic priorities for HMRC for 2018/2019 and our plans to address these areas further are set out in our 2018 – 2021 Corporate Plan.

In 2017/2018 we completed our reporting to HMRC regarding the closure of the LCF in Scotland, which ended on 31 March 2017. The lessons learnt have been included in our closure plan for the LCF in Wales, which closed on 1 April 2018 and commenced a two year transitional period which allows projects to be completed and LCF monies to be spent. We have also reviewed and updated all training materials and guidance available on our website and held a specific Wales closure training session in Cardiff to provide the best possible support to those EBs operating in Wales.

We also made preparations to ensure we are compliant with the new GDPR which was implemented on 25 May 2018. Preparations included an audit of the data we collect, hold and store, cleansing of our e-newsletter mailing list, and updating our policies and procedures.

In addition to the above I would also like to highlight the following successes during the year:

- We increased levels of satisfaction with our regulatory services to 86 per cent against the 2016 baseline of 81 per cent;
- We delivered all of our objectives and met all of HMRCs agreed KPIs;
- We reviewed and updated our compliance risk model in September 2017; and
- We updated the funders search on our website to improve the information available to project applicants.

This period has been a time of significant change for ENTRUST and all organisations operating in the LCF and I am pleased that as a regulator we have continued to deliver all of our statutory regulatory activities whilst at the same time maintaining the service offered to our stakeholders.

A handwritten signature in black ink, appearing to read 'C. Welford', written in a cursive style.

In our 2017-2020 Corporate Plan we set out three key areas:

1. Strategic change and service improvement
2. Delivering Value for Money (VfM) of the LCF
3. Scheme closure in Scotland and Wales

This review sets out our achievements and impact in each of these areas in the past year.

1. Strategic change and service improvement

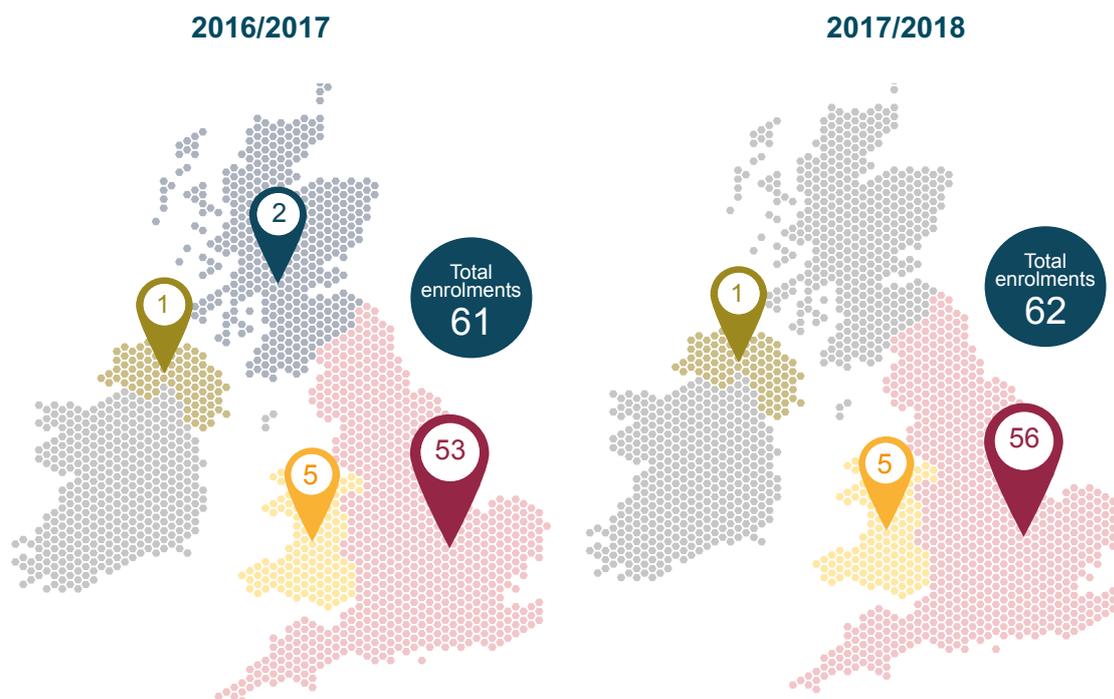
In 2017/2018, following the reduction in the size of the Landfill Communities Fund (LCF) ENTRUST undertook a further downsizing exercise to reduce its costs. Despite this reduction, ENTRUST considers that we continue to prioritise our work with the aim being to:

- Deliver excellent regulatory services; and
- Reduce the administrative burden on Environmental Bodies (EBs).

Enrolment for Environmental Bodies

In 2017 we undertook a comprehensive review of the EB enrolment process. As a result of the review we updated the Enrolment Form (Form 1) to streamline the process for prospective EBs by improving the way we ask for information. We also updated the process to make it clear that the £100 enrolment fee is required in order for applications to be processed. Following these changes we amended our guidance relating to completing the enrolment application in ENTRUST Online (EOL). The guidance also advised EBs that copies of their accounts are no longer required as part of the enrolment process.

As a result of the review we also updated the process to allow for enrolment when the only action required of the prospective EB is the amendment of their dissolution clause. We now allow EBs to enrol prior to amending this clause in certain circumstances. Improvements to the enrolment form and process have led to more EBs enrolling on first submission in addition to decreasing the administration burden relating to enrolment in the scheme.



Project applications

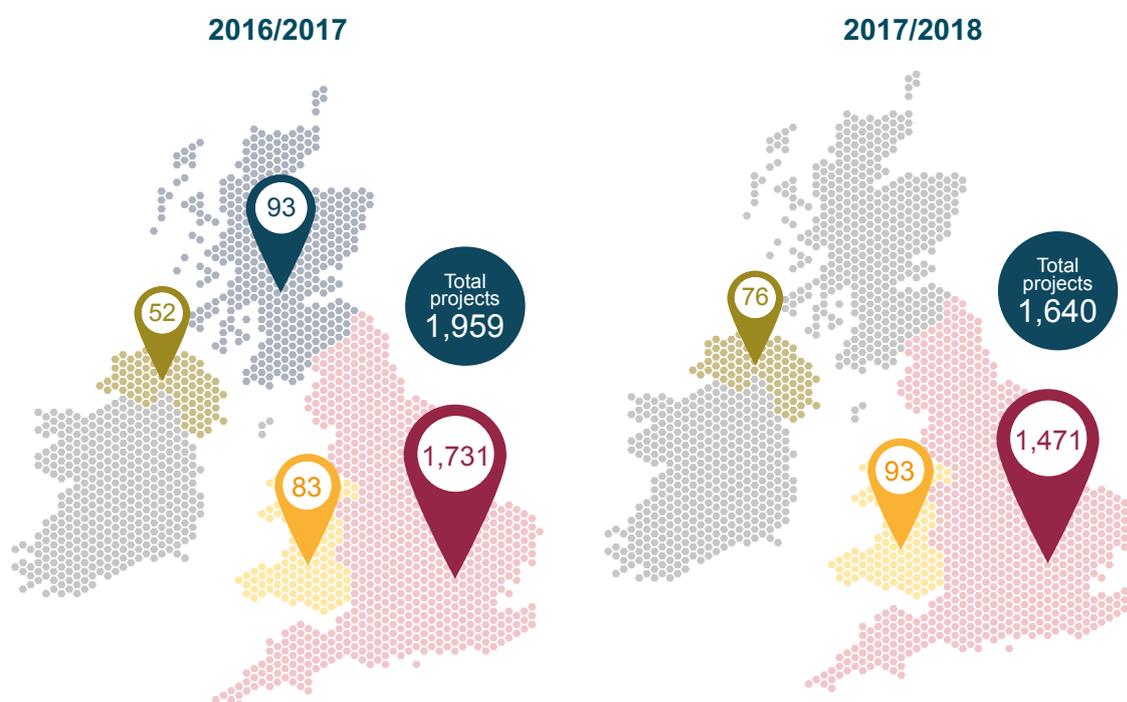
In 2017/2018 we reviewed the online Project Registration Form (Form 2) to identify opportunities for improvement. The actions identified were implemented in EOL in January 2018 and included various changes to improve and streamline the registration process, for example, we removed questions relating to BAP (Biodiversity Action Plan) for Object DA following changes to UK Government policy.

We also removed the paper version of the Project Registration Form (Form 2) in March 2018 in line with our intention to move to 100 per cent e-delivery of services. In the lead up to the removal of the paper form, we amended our guidance to reflect this change and offered advice and support to any EBs who required it. Since its removal we continue to offer support to EBs to aid them in using EOL for project registration.

In response to feedback from EBs we updated parts of our Guidance Manual in relation to the project application process. These updates have provided more clarity regarding:

- The proportional registration of projects;
- Project approval dates and estimated start dates (where these are in the same month); and
- Project eligibility in the vicinity of licensed landfill sites.

We also published revised guidance on eligible project costs, which states that only those costs that are necessary for the project to go ahead and directly lead to physical works are eligible. The guidance also emphasises that under no circumstances should running costs be reported as project costs.



Information, advice, guidance and training

We updated our training materials and guidance throughout 2017/2018 to reflect changes made to EOL and in response to feedback received from stakeholders. Further to this we also updated our guidance manual to include a section on the devolution of the LCF in Wales and have created three new resources;

- An introductory guide for EBs receiving LCF funds from other EBs;
- A guide on how to update governing members; and
- The EB online training module.

In April 2017, following positive feedback received from a sample of EBs we launched our new online training module. The module, hosted on SurveyMonkey, is aimed at all newly enrolled EBs or those planning to enrol to ensure they understand the obligations of the scheme. We decided not to require EBs to complete the module at enrolment as it would result in additional administration for EBs. The training module is also an excellent resource for already enrolled EBs who may have new people needing to learn about the LCF and how to manage the statutory obligations relating to the scheme. The module has been accessed 60 times as at 31 March 2018.

We ran three basic training events in 2017/2018, which resulted in high feedback scores from EBs. From the feedback received we identified several areas for improvement and in early 2018 updated the timings of the event to reflect a reduction in the amount of time required for questions and answers following a decrease in the number of delegates attending.

We continue to hold an annual Open Day, despite only a small number of individuals attending, as part of our commitment to openness and transparency. The Open Day in June 2017 was a success with 100 per cent of attendees stating that they would recommend the event to a colleague. There were no suggestions for improvement to the event or inclusion of further information.

The average feedback score for 2017/2018 was 4.6, exceeding our target of 4.5/5:

Type of event	No of events	No of delegates	Average feedback
Basic Training	3	17	4.7
Wales Closure Event	1	1	4.6
Open Day	1	3	4.5
Total average feedback			4.6/5.0

There was no requirement to hold Update and Exchange days in 2017/2018 as we held specific meetings or consultations for each of the main operational changes which took place during the year:

- Updates to the Compliance risk model;
- The future of the Accreditation Scheme;
- Review of the usability of EOL; and
- The publication of benchmarking data was discussed with the Association of Distributive and Environmental Bodies (ADEB).

Our four training videos, introduced in 2014/2015 and updated in 2015/2016 continue to provide a popular and useful introduction to the LCF and ENTRUST's role and an overview of the most utilised objects and the requirements placed on EBs. Our full report reviewing the 2017/2018 Training Strategy is available on our [website](#).

Continuing to review the scheme for reform and improvement opportunities

Over the course of 2017/2018 we worked closely with HMRC to implement improvements to the scheme and report on the response regarding EB activity. In March 2017 we revised our guidance note on eligible project costs with the changes coming into effect on 1 April 2017, this followed HMRC direction that there should be a single tier of project costs and that project costs must not include EB administration costs.

In September 2017 we also published our updated compliance risk model following consultation with stakeholders and approval by HMRC. By publishing the new model we increased the transparency of our compliance framework and approach, which from the feedback we received, was welcomed by EBs.

In 2018/2019 we will continue to work closely with HMRC reporting on EB activity in response to changes within the scheme. We will continue to identify further opportunities for change with a particular emphasis on reducing the administration burden on EBs so the funding available for projects can be maximised.

ENTRUST Online (EOL)

We continued to work on reviewing and updating EOL to improve its usability for EBs. In January 2018 we undertook a stakeholder review of EOL, to identify aspects of EOL which could be further improved to reduce the administrative burden on EBs and support ENTRUST's move to full digital delivery of services. All EBs were invited to take part in the review. Overall we received highly positive feedback on the usability of EOL, and from our analysis of responses were able to identify a number of further improvements that could be made.

We strived to improve the customer journey through our systems by updating the enrolment process, and streamlined the information required as part of the project registrations process. These updates were implemented in EOL between January and March 2018. To support EBs with the Statutory Annual Return (Form 4) process we also updated the form in EOL to make it shorter and simpler, in particular for those

submitting nil returns. We also made amendments to the Project Completion Form (Form 9) which reflected the changes required regarding assets and third party requirements. All relevant 'How To' guides were updated to ensure EBs were fully supported when using EOL.

Accreditation Scheme

In 2017/2018 we undertook a review of the Accreditation Scheme to assess whether it would be best to reduce the scope of the scheme, or close it entirely. As part of this review we consulted with accredited EBs between December 2017 and January 2018, to establish which parts of the scheme had been most beneficial and gather suggestions for its future.

Analysis of responses to the consultation revealed that while there was a wish among some EBs to retain aspects of the scheme, its closure, despite necessitating a change to EB processes, would not result in long term difficulties, or additional costs. ENTRUST has therefore ended the Accreditation Scheme with transitional arrangements for those who expressed a case to retain certain elements of the scheme to minimise disruption to their existing processes.

Environmental Body administration costs

In monitoring EBs' behaviour in implementing the Government's Reforms, HMRC requested ENTRUST provide a report detailing the value of LCF monies spent by EBs on administration costs during 2016/2017 and identifying those EBs whose costs were above 7.5 per cent of their LCF project expenditure. A report was issued to HMRC in June 2017 which identified that EBs' administration costs (as a percentage of project expenditure) had decreased during 2016/2017 to 6.84 per cent for the sector as a whole. This was down 1.39 percentage points over the previous year (2015/2016). However, the report also identified 28 EBs which had incurred administration costs in excess of the 7.5 per cent guidance level.

Having analysed this information, ENTRUST agreed with HMRC it was appropriate to ask those 28 EBs whose administration costs were above the 7.5 per cent guidance level to set out their plans for reducing their administration cost ratio in 2017/2018. In May 2017, as part of HMRC/ENTRUST's agreed monitoring action plan, we wrote to the 28 EBs. The forecasts were reported to HMRC in October 2017. Two EBs failed to respond to the information request and were issued with enforcement letters.

The information provided by 26 EBs in response to HMRC's request identified that 17 had taken positive action to reduce the level of their administration costs below 7.5 per cent of project expenditure and a further eight had reduced their percentage below that reported in 2016/2017, although still in excess of 7.5 per cent. One EB reported an increase in their forecast for their administration cost ratio for 2017/2018. A further information request was made in October 2017 to EBs continuing to forecast administration costs of greater than 7.5 per cent of their project expenditure. A follow up report was provided to HMRC in January 2018. This remains a key strategic priority for action for HMRC in 2018/2019 and our plans to address this are set out in our 2018-2021 Corporate Plan.

Environmental Body unspent funds

As part of ENTRUST's compliance work, HMRC requested that we provide them with details of the value of LCF monies held by EBs and a comparison of the change between 2015/2016 and 2016/2017. During this period, unspent funds reduced by £33m continuing the pattern of reducing unspent funds.

At the end of 2013/2014, EBs held £130m, in 2014/2015 it was £118m and this reduced to £71m at 31 March 2017 and £63m at 31 March 2018. The impact of reduced contributions combined with a greater focus on spending monies has clearly reduced the year end closing balances.

It is also noted that whilst uncommitted funds reduced at March 2017, compared to March 2016 by 15 per cent, this still represents an increase on the level of uncommitted funds at March 2015. Following agreement with HMRC we therefore wrote to those organisations whose funding levels have increased to seek:

- An explanation for the increase in the value of funding held given the overall reduction in the value of the Fund, which as a direct correlation should have meant that funding levels should have decreased; and
- Details of the organisation's plans to reduce the value of the LCF monies held during 2017/2018.

At the end of 2017/2018 the level of unspent funds was £63m. The continued reduction of this figure remains a key strategic priority for action for HMRC in 2018/2019 and our plans to address this are set out in our 2018-2021 Corporate Plan.

Inspection planning

ENTRUST has a statutory responsibility to ensure LCF monies are spent compliantly in accordance with the Regulations. Following discussion with the Chairs of larger EBs during 2016/2017, we consulted with the sector on the operation of our compliance risk model between May 2017 and July 2017. Some EBs had queried our approach to risk in setting our compliance inspection programme and frequency of inspection.

As part of this consultation, we ran a sounding board event which was attended by representatives of eight EBs and a member of the ENTRUST Board. Further meetings were held with EBs who had not been able to attend the event. The presentation slides used at the event, along with feedback from EBs were published on the ENTRUST website. After taking into consideration the feedback from stakeholders, recommendations to improve the operation and transparency of the risk model were approved by the ENTRUST Board in July 2017 and published on the ENTRUST website in September 2017. As an open and transparent regulator the updated risk model indicators were added to the Compliance Process page of our website.

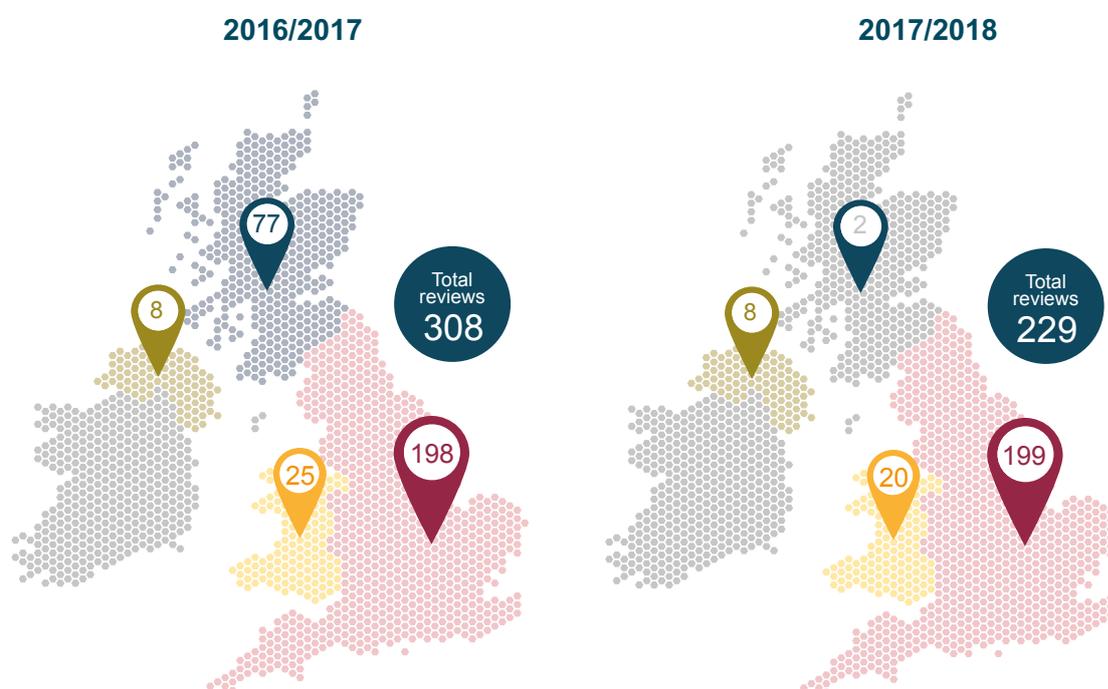
During 2017/2018 we reviewed all of our compliance activity in order to ensure the plan was delivered and to also inform the development of the 2018/2019 inspection programme to ensure that it continues to deliver Value for Money (VfM). Additionally, during 2017/2018 a number of factors impacted on the compliance framework including:

- A range of feedback received from EBs on the conduct of compliance inspections; and
- The strategic priorities and Key Performance Indicators (KPIs) that HMRC set for the operation of the LCF.

The programme was delivered taking into account available resources and to maximise the assurance that ENTRUST can provide to HMRC to:

- Reflect HMRC's strategic priorities for the management of the LCF;
- Ensure the KPIs that HMRC set ENTRUST are delivered; and
- Ensure that the compliance programme reflects HMRC's focus on risk and issues.

Compliance reviews in 2017/2018



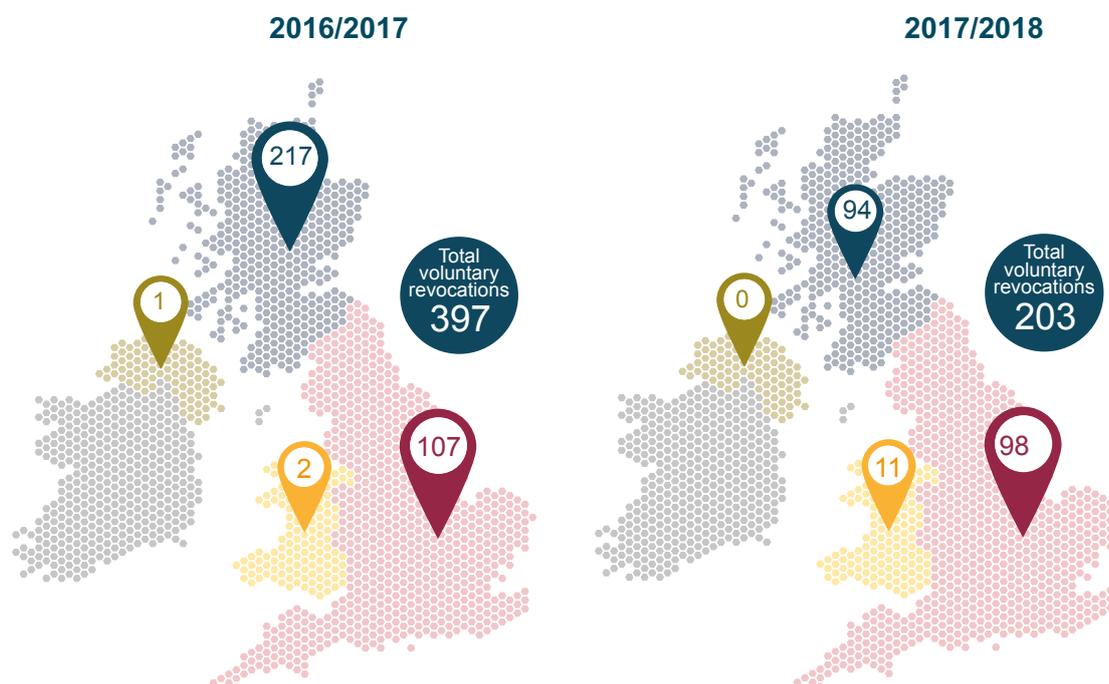
*Whilst the transitional period in Scotland ended on 31 March 2017, we undertook 2 compliance visits in Scotland in 2017/2018, one for an EB based in Scotland who continue to operate in England with contributions from an English LO and one for a revocation visit to a large Scottish EB.

Overall satisfaction with compliance process*			
Target	4.5	Actual	4.6

*As part of our move to e-delivery the paper compliance satisfaction survey form was removed and replaced with the link to the online survey.

Voluntary revocations

In 2017/2018 there were 203 requests for voluntary revocation, which were reviewed and approved by the ENTRUST Board. Furthermore, in addition to the 94 voluntary revocations in Scotland there were 110 Scottish EBs whose enrolment ceased in January 2018, under a process agreed with HMRC.



Statutory Annual Returns (Form 4)

In the 2017 – 2020 Corporate Plan, Key Performance Indicator (KPI) 3.2 required ENTRUST to maintain the proportion of Statutory Annual Returns received by the due date of 28 April 2017 (2015/2016 baseline of 83 per cent). At the year end, the Form 4 strategy for 2016/2017 Annual Returns was deemed a success as 84.1 per cent of all Returns were submitted by 28 April. Furthermore of the organisations holding LCF monies, only three funded EBs failed to submit their returns by the due date and submitted them on 2 May, the first working day after the statutory deadline.

Aim	2015/2016	2016/2017 achieved
Key Performance Indicator (KPI): To maintain the percentage of returns submitted by the due date	83%	84%
To maintain the reported proportion of the value of LCF monies held by EBs by the due date	99%	99%
EBs sent advice and guidance letter regarding failure to submit annual return	468	339

On 5 May 2017, 339 EBs were sent advice and guidance letters regarding their failure to submit their Annual Returns by the due date. EBs were given two weeks in which to submit their return and if they did not their status would be frozen. Unfortunately, 202 EBs did not comply with this request and had their status frozen, this compared with 230 EBs in 2015/2016. The list of frozen EBs was published on our website and regularly updated throughout the year.

Within the 202 frozen EBs, 56 in England, Northern Ireland and Wales had failed to submit an Annual Return for two or more years. In accordance with the HMRC/ENTRUST agreed policy these organisations were contacted, including all Governing Members, and provided with a final opportunity to rectify the situation. Following this, five EBs were referred to HMRC and were forcibly revoked for failure to complete their Statutory Annual Returns for two years.

Furthermore, in 2017/2018 we implemented a new contact strategy to reduce the number of non-compliant EBs on the frozen list, which included communicating with Governing Members by letter to inform them of their EBs failure to return a Statutory Annual Return for one year. Where this did not yield results we

then implemented stage two of the contact strategy which included proactive follow up. This resulted in a reduction of the number of EBs to just nine, who remained frozen at the end of 2017/2018.

Regular enforcement activity

We continued to utilise the updated Enforcement Framework introduced in 2015/2016 applying it to all cases where a breach of the Regulations was identified. The Enforcement Framework, which is available on our website, was developed to ensure that ENTRUST's enforcement action was fair, transparent and consistent for all organisations found to be in breach of the Regulations.

We continued to undertake monthly monitoring of;

- Late Form 3 submissions, notifying us of an EB receiving a contribution from an LO;
- Late Form 7 submissions, notifying us of a transfer of funds between EBs;
- Late levy payments, where our invoice remains outstanding following notification of a contribution; and
- Spend outside the prescribed period, when payments are notified before or after the approved end date of a specific project.

By continuing to monitor these issues on a monthly basis we ensured that monies within the LCF scheme were monitored and correctly accounted for and that breaches of the Regulations were identified and rectified in a timely fashion. In accordance with the Enforcement Framework EBs were informed of the actions required to rectify breaches through advice and guidance, warning and enforcement letters. EBs which breach the Regulations were issued with a letter only if the breach had not already been addressed through the Compliance process.

Contributions and Transfers

Contributions are notified to us by EBs via a Form 3. The Regulations provide that this notification should be made within seven days of the EB receiving the contribution. In 2017/2018 there were 315 contributions notified to us, of which 26 were submitted late. This equates to 8 per cent reported late, a decrease on the year before (2016/2017: 13 per cent). Transfers of funds between EBs are notified to us by EBs via a Form 7. The Regulations also provide that this notification should be made within seven days of the EB making the transfer. In 2017/2018 there were 672 transfers between EBs notified to us, of which 32 were submitted late. This equates to 5 per cent reported late, representing an increase on the previous year (2016/2017: 3 per cent).

Project expenditure outside the prescribed period

In April 2015, HMRC approved a condition which means any project expenditure outside of the estimated start and end dates in the project approval will be non-compliant and a breach of that condition. Following our communications activity about this condition and our enforcement activity for those who spend outside of the prescribed period, in 2017/2018 there was a marked reduction in the number of breaches, with 96 instances of spend outside of the prescribed period, compared to 273 instances in 2016/2017. This illustrates that since the introduction of the condition, EBs have improved their processes to manage project activity and spending.



Brandy Bottom Colliery Heritage Project South Gloucestershire
Ibstock Enover Trust
Photo courtesy of Ibstock Enover Trust

The table below provides the number of letters addressing regulatory breaches sent during the financial year 2017 - 2018. If an EB has had multiple breaches in a month then they receive one letter covering all breaches to minimise administrative burden:

Regulatory Breach	Advice and guidance letter	Warning letter	Enforcement letter	Total letters sent for each type of breach
Late Statutory Reporting – Form 3 (notification of contribution from Landfill Operator)	13	5	0	18
Late Statutory Reporting – Form 3 (notification of transfer of monies between Environmental Bodies)	10	3	0	13
Late levy payment	10	0	0	10
Project expenditure outside of the prescribed period	37	0	1	38
Total letters sent	70	8	1	79

Enforcement cases

We also continued to work with individual EBs where breaches of the Regulations were identified via compliance reviews or were notified to us in order that corrective actions can be agreed. Throughout 2017/2018 there were ten open enforcement cases which were initiated for the following reasons:

- Non-compliant spend of LCF funds including spending on non LCF activity;
- Non-compliant project expenditure;
- Expenditure on projects prior to project approval by ENTRUST;
- Project expenditure not being supported by invoices;
- EB not able to provide proof of LCF monies held; and
- EBs not responding to ENTRUST regulatory requests for information.

Just one case was referred to HMRC for consideration of forcible revocation where corrective actions could not be agreed and where corrective actions were not undertaken. At the beginning of the 2018/2019 period, five cases are subject to ongoing enforcement proceedings to resolve the issues.

Online reporting and e-delivery

In our 2017 – 2020 Corporate Plan, in order to reduce the administrative burden on EBs, we informed the sector of our intention to move to 100 per cent e-delivery of our services. EOL allows all EB reporting to be completed online to ensure that compliance can be readily achieved. More than 90 per cent of all reporting currently takes place online. We continue to provide support to any individuals and EBs who find it difficult to work online.

In line with our published schedule for the phased removal of paper forms, in April 2017 we removed the Paper Form 3 (contribution received directly from a landfill operator) and the Paper Form 7 (transfer of monies between EBs). During 2017 we communicated with EBs to remind them of the removal of the Paper Form 2 (project registration) from 1 April 2018.

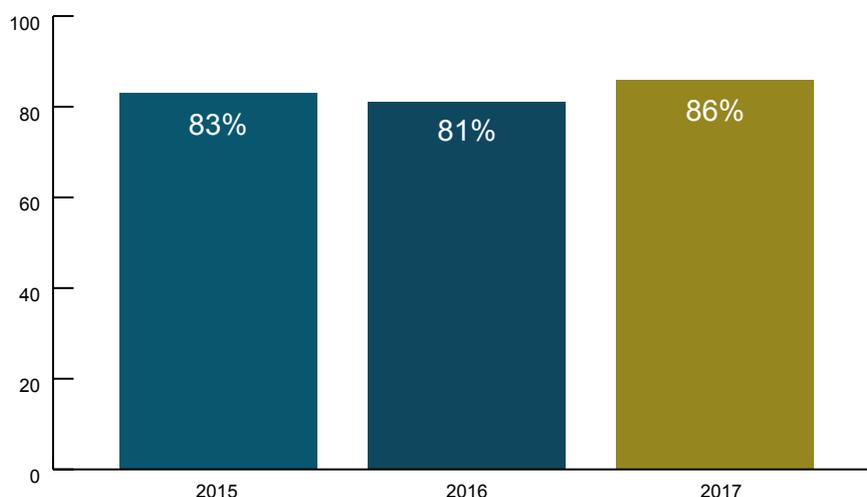
Measuring satisfaction

In line with best practice, we undertake an annual stakeholder satisfaction survey in May each year, which provides EBs with an opportunity to submit their feedback, thoughts and opinions on the quality and performance of our services. The responses and the findings that we receive enable us to form a better understanding of our effectiveness in regulating the LCF. Following an analysis of the results we are then able to target our resources effectively by identifying areas of improvement. The results from the EB satisfaction survey 2017 were very positive with an overall improvement in satisfaction across the survey as a whole.

In 2017 we refined the questions, making updates as per the 2016 action plan whilst retaining key benchmarking measures to ensure we can compare our performance year on year. We further reviewed the questionnaire and considered it appropriate to include new question areas relating to removing paper forms, the use of ENTRUST 'How to' guides, and the new ENTRUST Enrolment Module. We also removed questions that were no longer relevant and to reduce the administration burden of completing the survey we also removed questions that are duplicated in our other surveys.

Overall satisfaction

In 2017 we received 164 responses, which was an increase on the 2016 return of 133 surveys (23 per cent increase). The overall level of satisfaction reported for 2017 was 86 per cent. This represents an increase of five percentage points compared to the previous year (2016: 81 per cent). This rating is calculated across the overall survey results as a percentage of questions requiring a response from 1-5 which were responded to positively, with a rating of 4 (agree) or 5 (strongly agree).



Overall satisfaction (average response across all survey questions)

Since 2013, we have asked three core questions, with the aim of obtaining EB views on our performance and the quality of our services. All three core satisfaction measures showed an increase on the 2016 results. The full report is [available on our website](#).

Satisfaction scores for these measures remain high at:

- 90 per cent agree that 'ENTRUST staff are very professional when dealing with me and my EB' (2016: 84 per cent);
- 90 per cent agree that they 'understand the role that ENTRUST undertakes as Regulator of the LCF' (2016: 85 per cent); and
- 84 per cent agree that 'overall ENTRUST provides high quality services' (2016: 75 per cent).

With these results in mind we developed an action plan to make improvements which was implemented and completed by 31 March 2018. The action plan is [available on our website](#).

Enquiry handling

We continue to collect and monitor feedback relating to enquiry handling via our monthly helpline satisfaction survey. For the year April 2017 to March 2018 we received consistently high feedback scores with 97 per cent of respondents to the survey identifying that we had responded to their query promptly, 90 per cent of respondents were satisfied/very satisfied with the way their query was handled and 89 per cent of respondents reported a good/very good experience of the helpline service.

To ensure that we continue to offer the highest level of customer service to our stakeholders, we undertook training with all staff in July 2017 to strengthen our customer service skills. Following a comprehensive review of our customer service provision, in October 2017 we updated the telephone options that callers are given when they dial our Helpline. This has reduced the number of options from five to two, which are more reflective of the reduced size of the LCF and ENTRUST. In March 2018, we supplemented the caller options by adding a time limited Statutory Annual Return (Form 4) Helpline option to help manage the flow of enquiries at this time, relating to the Annual Return. Furthermore, as part of our commitment to customer service and satisfaction, in December 2017 we updated our standards of service and customer charter.

Assessing our own performance

The ENTRUST Regulator Standards (ERS) (reflecting the Government's Regulators' Code) were approved by the ENTRUST Board and first published in 2014. In 2017 we reviewed the ERS to ensure they continue to meet ENTRUST's requirements and comply with best regulatory practice. Furthermore, in light of ENTRUST's move to digital information and service provision, the ERS were also reviewed to ensure that they complied with the Government's 'digital by default' strategy. Following the review the ERS were extended from the original 25 standards across seven areas, to 31 standards encompassing the regulatory work undertaken throughout the organisation and reflecting the standards detailed in the Regulators' Code. We undertook our annual assessment against the updated standards, which concluded that the ERS were fully met during 2017/2018. [The full report is available on our website.](#)

Preparing for General Data Protection Regulation

In 2017/2018 as part of our preparations to be compliant with the new General Data Protection Regulation (GDPR) we conducted a data cleansing exercise of our eNewsletter sign-ups to ensure that we continue to only email those for whom we have a 'lawful basis' to contact. We have fully reviewed, through an audit of the data we collect, the personal data that we hold, process and store and we have determined the appropriate 'lawful basis' for which we collect, process and store this information.

ENTRUST's 'lawful basis' for processing personal data has been determined as 'public task' which allows organisations to process personal data 'in the exercise of official authority'. This covers public functions and powers that are set out in law; or to perform a specific task in the public interest that is set out in law. To support compliance with GDPR we have updated our policies and procedures, and the new privacy policy was published in May 2018, prior to the implementation of GDPR on 25 May 2018.



Featherstone War Horse – A Place of Peace to be Together, WREN

Photo courtesy of Featherstone War Horse

Website and email communications

Our communications activity is taken to support our operational and regulatory activity. In the 2017-2020 Corporate Plan, following feedback from stakeholders we committed to reviewing and updating the ENTRUST website to help organisations more easily find LCF funders operating in their area. We launched an updated funders search in October 2017 which helps local community groups looking for LCF funding with a clear and simple access point to information about funders. The new search function only shows EBs which provide LCF funds (versus the previous option which showed all EBs, whether funders or not). The search function allows people to access information about the funder, their funding criteria and how to contact the organisation to apply for LCF funding. The previous EB search has also been updated to enhance the search function and now includes a search box which allows the user to enter the EB number or EB name, if known.

Throughout 2017/2018 we undertook quarterly reviews of the content on the ENTRUST website, regularly updating guidance, 'How To' guides and information about the closure of the scheme in Wales. To enhance the security of our website, and in line with best practice for cyber security and GDPR, we updated the ENTRUST website to add an encryption certificate, to make the transfer of data across the website securely encrypted.

We use our email communications system to communicate directly with the main contacts of EBs where there have been changes, or updates to guidance and also for specific activities such as our Statutory Annual Returns communications strategy. Following a review of the 2016/2017 strategy, we added a mid-year contact to EBs to remind them of their obligation to keep their Governing Members and Documents up to date. Where we have lost contact with EB main contacts we have also developed a more proactive strategy for contacting other Governing Members to bring the EB back into contact with ENTRUST, thus minimising the potential for non-compliance.

2017-2020 Corporate Plan

Progress against actions:

To facilitate strategic change of the LCF and deliver service improvement we have completed the following actions:

- Reviewed the compliance risk model with stakeholders and published the updated risk model in September 2017;
- Gathered the opinion of users and stakeholders of the implementation approach for moving to the online approach to submission of forms through the 2017 EB satisfaction survey;
- Launched our online training module in April 2017, which has now been accessed 60 times and held our annual Open Day in June 2017;
- Continued to collect stakeholder feedback through our Helpline, Compliance and EB satisfaction surveys;
- In order to reduce EBs administrative burden we decided against a further formal process for seeking enrolment and enforcement feedback as these areas are covered within the EB satisfaction survey;
- We updated the funders search on the ENTRUST website and have carried forward the plan for funders to be able to update their own information through EOL; and
- Following each quarterly eNewsletter we review all EB main contact email addresses to ensure that we have up to date email addresses.

Progress against measures:

- We maintained the proportion of EBs using EOL;
- Survey responses increased from 133 responses in 2016 to 164 responses for the 2017 EB satisfaction survey (an increase of 23 per cent) and from 19 per cent in 2016/17 to 25 per cent in 2017/18 for the Helpline survey. Survey rates for the Compliance Inspection survey reduced from 51 to 43 per cent;
- We increased the number of enrolments on first submission from 2 per cent in 2016/17 to 4 per cent in 2017/18;
- We reduced the number of inspections from 308 in 2016/2017 to 229 in 2017/2018; and
- We increased levels of satisfaction with our regulatory services to 86 per cent against the 2016 baseline of 81 per cent (an increase of five percentage points).

Bentley Recreation Ground, Hampshire

Playground improvements

Project Cost: £62,350

LCF support: £22,350

Funder: The Veolia Environmental Trust

Completed: May 2018

The project has made the playground a focus of the community by creating a playground area that challenges, excites and educates children of all abilities through their play. The project has developed a cycle track within the trees next to the playground and created a more natural environment by installing willow arches, a tree log seat and by planting wild flowers within play areas outside the playground itself.



“This grant was an excellent example of how the Trust and the Landfill Communities Fund support projects to improve their local environment.

It is just the sort of project we like to fund, where lots of people get to use and enjoy such a fantastic playground like this. It was great to attend the opening, just in time for the summer months.”

Paul Taylor, Executive Director, The Veolia Environmental Trust

Photos courtesy of Paul Taylor, The Veolia Environmental Trust

2. Demonstrating Value for Money

Scheme Value for Money

In accordance with the TOA and the Reporting Schedule agreed with HMRC, ENTRUST provides HMRC with yearly reports regarding the VfM of the LCF scheme. The reports give a summary of data collected from the Project Completion Form (Form 9) which provides data about the benefits delivered by projects. Since 2016 we have also published a summary of the data so that interested parties may access the information. The data highlights the achievements of the LCF and demonstrates the positive impact of the LCF on communities and the environment.

In 2017/2018 we reviewed and updated our framework for assessing the wider economic impact of the LCF with a report published in March 2018. The framework aims to help EBs provide more targeted and focused financial information such that they are better able to evaluate the wider economic value that the LCF delivers to the economy. As a result of the review a number of areas of the framework were updated. This used new research as well as amendments to the project completion form such that new data is now available for potential use as part of the framework. We also developed a new part of the framework to encourage EBs to use case studies to highlight the benefits of individual projects. We continue to welcome any feedback on the framework from stakeholders.

Benchmarking EB performance

In order to support the performance of the sector and following feedback from EBs that they would welcome the opportunity to be able to assess their own performance against a series of sector-wide benchmarks, we announced in ENTRUST's 2017-2020 Corporate Plan that we would publish anonymised data against key scheme metrics to enable EBs to benchmark their performance.

In consultation with EBs we developed a number of metrics which use the data provided by EBs in their Statutory Annual Returns (Form 4s), and other reporting requirements. The benchmarking measures were added to EB compliance reports and published on the ENTRUST website in December 2017. The areas covered by the benchmarking metrics are:

- EB administration costs;
- Unspent funds;
- Uncommitted funds;
- Contributing Third Party (CTP) requirements;
- EB risk scores;
- Non-compliant recommendations; and
- Project data.

The data is not EB specific and is provided to allow individual EBs to:

- Assess their performance in relation to other EBs within the quartiles or banding, on key areas within the overall scheme. This data will be used to identify EBs that require a review based around specific risk indicators; and
- Identify what actions could be taken to improve performance on individual measures.

Publishing non-compliance

To assist EBs to comply with the Regulations we continued to publish a quarterly summary of our compliance findings and the responses made by EBs.

For the first time, following discussion with EBs and through consultation with ADEB, we included an anonymised summary of our enforcement activity on a quarterly basis, alongside the existing compliance inspection findings report. The first report was published in January 2018 and a new page set up within the enforcement section of our website to host the report, in addition to the Inspection Findings page within the Compliance Process section.

Communications

Following discussion with HMRC, we agreed it would be constructive and informative to send Landfill Operators (LOs) who contribute to the LCF an annual briefing on the operation of the Fund. In August 2017, we issued a briefing note to LOs based in England, Northern Ireland or Wales who contributed to the LCF in the previous three financial years. The briefing note provided information on key statistics from the LCF and ENTRUST's Annual Report for 2016/2017, relevant guidance for LOs following the Government's reform of the LCF and outline details about the closure of the scheme in Wales. We also included information about EB non-compliance and reminded LOs about the risk of 'claw-back' by HMRC.

Following meetings with EBs we felt it would be helpful to provide regular briefing notes on cyber security and GDPR, to best support the sector to be compliant with other regulatory duties they may have. We published briefing notes on both subjects in February 2018.

In September 2017 we reviewed the LCF Communications Forum Terms of Reference (TOR) and updated the mandate of the group to an Information and Networking Forum (INF). Following discussion with the ADEB we trialled holding the group meeting on the same day as ADEB events and in 2018/2019 we will consult further with EBs about the best way to add value to the sector through the INF.

2017-2020 Corporate Plan

Progress against actions:

To deliver and demonstrate the VfM of the LCF we have completed the following actions:

- In December 2017 we published benchmarking data to enable EBs to assess their own performance against a series of sector-wide measures;
- We published a VfM report in October 2017;
- We updated the funders search on the ENTRUST website to improve the funder information available to project applicants;
- We consulted with stakeholders on the publication of compliance and enforcement information and published the updated report in January 2018;
- We undertook a quarterly review and update of all information on the ENTRUST website to ensure information remained current and accurate; and
- We reviewed the LCF Communications Forum Terms of Reference and updated the mandate of the group to an Information and Networking Forum.

Progress against measures:

- The return rate for the Project Completion Form (Form 9) was 95 per cent for projects completing in 2017/2018 compared to 85 per cent for projects completing in 2016/2017 at the same reporting point; and.
- Chaired two LCF Communications Forums and one LCF Communications conference call meeting.



Remodelling of Peterborough BMX Track, WREN

Photo courtesy of Peterborough BMX

Raising Silverdale Colliery Pit Wheel

Project Cost: £22,220

LCF support: £12,955

Funder: Red Industries Landfill
Communities Fund through
Derbyshire Environment Trust

Completed: May 2018

Following the closure of Silverdale pit nearly 20 years ago the site has been renovated into a well used country park for walkers, cyclists and horse riders. The pit wheel was previously located in a compound in the middle of a new housing estate. Following extensive public consultation and campaigning this project will allow the pit wheel to serve as a lasting legacy and timely tribute to those who worked at the colliery and its community.



“There had been demand in the area for a long time to do something to remember the miners who lived and worked in the Silverdale Colliery, as well as the families and businesses who supported the industry. The project ticked many of the boxes that we look for when funding projects – including being close to our landfill site, having the support of people in the local area and there being a real demand for the project, and benefiting the local community through a project that can be enjoyed by all. We’re really pleased to have been able to support the Silverdale Pit Wheel project with funding through the Red Industries Landfill Communities Fund.”

**Samantha Boden,
Red Industries**

Photos courtesy of Samantha Boden, Red Industries

3. Scheme closures

Closed scheme in Scotland

Responsibility for Landfill Tax in Scotland was transferred to the Scottish Government on 1 April 2015. The LCF in Scotland also ceased after 31 March 2015 and following a two year transitional phase to spend any outstanding monies, the LCF in Scotland closed on 31 March 2017.

In May 2017 ENTRUST provided HMRC with a report relating to the closure of the LCF in Scotland. The report provided HMRC with a final position regarding the closure of the Fund and it also detailed ENTRUST's analysis of the lessons learnt from managing the run down.

In August 2017 we published a summary of the data contained in that report so that interested parties may access it and have an understanding of the closure of the scheme in Scotland. **The Scotland closure report can be read on our website.**

In 2017/2018 we also developed a policy for the remaining EBs in Scotland that had not applied for voluntary revocation to enable them to be removed from the LCF scheme rather than complete full formal voluntary revocation in all cases. This policy, agreed by HMRC, was to end enrolment for all EBs based in Scotland unless the EB was continuing to operate in England, Northern Ireland, or Wales. There is only one Scottish based EB operating in England.

EBs who had completed all Annual Returns and remained compliant with the Regulations were advised that their enrolment would cease unless they informed ENTRUST that they wished to remain in the scheme by 31 December 2017. EBs whose status was frozen due to their failure to submit their 2016/2017 Annual Return were advised that they had to complete their missing Annual Return prior to their enrolment ceasing with the risk of enforced revocation if they did not complete the return.

Frozen EBs were contacted until they had completed their Annual Returns, in some case the organisation no longer existed therefore these EBs were subject to our dissolution process. We have now voluntarily revoked or dissolved all Scottish based EBs who do not operate in England, Wales or Northern Ireland.

Closure of the scheme in Wales

Responsibility for Landfill Tax in Wales was devolved to the Welsh Government from 1 April 2018. This affected the LCF in Wales which also ceased from 1 April 2018. However, similar to Scotland, there is a two year transitional period to enable LCF projects in Wales to be completed and for all remaining LCF funds in Wales to be spent. The transitional period runs from 1 April 2018 to 31 March 2020.

To prepare for the smooth closure of the scheme in Wales, in 2017/2018 we launched our Wales Closure Plan, which was developed and agreed with HMRC and which was published in our 2017 – 2020 Corporate Plan. We have prioritised the Wales closure page of our website, which we regularly link to on the ENTRUST website home page.

Our Wales closure event was held in Cardiff in October 2017. The aim of the event was to provide Welsh EBs with the opportunity to learn about the closure of the UK LCF in Wales and what they will need to do leading up to and during the transitional closure period.

Additionally we also reviewed and updated the content of the website, all training guides and all of our outgoing communications to have a strong, clear and consistent message regarding the closure of the scheme. We instigated a monitoring programme for all projects registered in Wales to ensure that any over running projects are suitably addressed and that EB records are up to date.

Following the successful closure of the scheme in Scotland we updated our Wales closure plan to incorporate any lessons learnt, for example the automatic cessation of enrolment of EBs upon the end of the transitional period to ease the administrative burden on EBs and ENTRUST.

The following table shows a timeline of the actions we have taken throughout 2017/2018 to prepare and inform the sector for the closure of the scheme:

Date	Action
June 2017	We published HMRC's Landfill Tax Briefing on Devolution of Landfill Tax to Wales.
June 2017	We published the announcement of the unanimous approval of the final text of the Landfill Disposals Tax (Wales) Bill by the National Assembly for Wales.
October 2017	We held a Wales Closure workshop in Cardiff for EBs and published the training slides on our website.
November 2017	We published updated guidance about the closure of the LCF in Wales.
December 2017	We signposted to HMRC's draft legislation which was published on GOV.UK and the Government's Policy Paper.
December 2017	We published HMRC's second Landfill Tax Briefing on Devolution of Landfill Tax to Wales.
December 2017	We published the Welsh Government's announcement that the Wales Council for Voluntary Action (WCVA) was awarded the contract to deliver the new Landfill Disposals Tax Communities Scheme in Wales from 1 April 2018.
February 2018	We signposted to 2018 SI 243 – The Landfill Tax (Wales) (Consequential and Transitional Provisions) Order 2018 which was laid before the House of Commons on 27 February 2018.

2017-2020 Corporate Plan

Progress against actions:

To support the closure of the LCF in Scotland and Wales we have completed the following actions:

- Completed the reporting schedule to HMRC about the closure of the LCF in Scotland and published a summary of our Scotland Closure report in August 2017;
- Agreed a reporting schedule with HMRC to support the closure of the LCF in Wales;
- Updated our Guidance Manual and information on the ENTRUST website relating to the closure of the scheme in Wales;
- In June 2017 we commenced our communications plan to inform and update EBs about the closure of the scheme in Wales; and
- In October 2017 we held a training event in Wales to support the closure of the LCF attended by 10 EBs.

Progress against measures:

- We reduced the value of remaining LCF funds in Wales from £1.54m at 31 March 2017 to £1.05m at 31 March 2018;
- 64 projects completed in Wales in 2017/2018; and
- 11 EBs in Wales voluntarily revoked from the scheme in 2017/2018.



Quanton Tennis Courts, WREN
Photo courtesy of Quanton Tennis Courts

Dungeness Nature Reserve

Creation of Nesting Sites

Total Project Cost: £146,880

LCF support: £41,780

Funder: Viridor Credits Environmental Company

Completed: December 2017

This project was to create shingle islands and peninsulas, floating islands and damp sand habitat, and re-create lost nesting opportunities for seabirds at RSPB Dungeness.

As the reserve is on a major bird migration pathway, the increased habitat will improve the connectivity providing a place for many species to rest and re-fuel before continuing their journeys. Species that will benefit from this work being carried include common, sandwich and little terns, along with Mediterranean and black headed gulls.



“The RSPB need to be congratulated on their amazing project at Dungeness which has created new nesting opportunities for local and visiting birds. Existing nesting sites had previously been lost due to an unexpected rise in the water levels. This has all been done with a commitment to improving the visitor experience, not only for these nesting birds, but also for local and visiting people, especially families.

We all recognise that education plays such a vital role in the ongoing maintenance of and commitment to these important sites. The local Steering Group did not hesitate to award almost £50,000 to support this work and the Viridor Credits team is immensely proud to be associated with this organisation and its continuing efforts to improve biodiversity at Dungeness.”

**Alison Salvador,
General Manager of Viridor Credits
Environmental Company**

Photos courtesy of RSPB

Organisation

In 2016/2017 we undertook a review of the organisation and reduced our funding requirement for 2017/2018 by 10 per cent to £1.05m. This reduction combined with the changes from the previous restructure in 2015/2016 represented a 25 per cent cost reduction since 2015/2016.

We consider that the 2017/2018 organisation structure provides an effective and efficient framework with which to regulate the LCF following the reduction in its size. Furthermore, to ensure that we maximise our resources and have the most flexible and resilient workforce, during the year we focused on training our staff across different departments, which will help ensure that staff are multi-skilled.

We are committed to delivering VfM and wherever possible it is our aim to further reduce our cost base and the savings we achieved in 2017/2018 include:

- A continued saving of 32 per cent against the property rental costs;
- A saving of 93 per cent following the successful implementation of an in-house payroll function;
- A continued saving of 8 per cent from the IT hosting and telecommunications contract; and
- A saving of 75 per cent on renegotiation of the lease rental contract on the network copier/printer.

Our reported operating surplus after interest and taxation for 2017/2018 is £203k (2016/2017: £287k). The table below provides more information on this reported position for the year. Any operating surplus is held as part of the General Reserve to meet future contingencies and liabilities. We also received contributions in the year above our agreed funding requirement. As previously agreed with HMRC this will be offset by a reduction of the levy in future years, as per the agreed ENTRUST/HMRC levy calculation mechanism.

	2017/2018 £'000	2016/2017 £'000
Turnover	1,247	1,532
Cost of regulatory activity	(1,053)	(1,255)
Operating surplus	194	277
Interest less taxation	9	10
Operating surplus after taxation	203	287

Breakdown of LCF by EB country (as at 31 March 2018)



*includes late levy payments from previous years.

HMRC KEY PERFORMANCE INDICATORS

Target		Target Value	Actual	Target met
1	Standards of service delivery			
1.1	Approve 98 per cent of eligible applications to enrol as an EB within five working days.	98% (applications to enrol as an EB)	100%	☑
1.2	Approve 98 per cent of eligible project applications within five working days.	98% (project applications)	100%	☑
1.3	Undertake a customer satisfaction survey by 31 August 2017. Use the findings to improve EBs' level of satisfaction with our services with identified improvements included in an action plan developed by 31 December 2017.	31 August 2017	Our annual EB satisfaction survey closed in July 2017 and the findings were published in November 2017. An action plan was published in November 2017 and has been implemented throughout the year.	☑
2	Enhance the accountability and transparency of the LCF by reporting and publishing information about its operation			
2.1	Provide reports to HMRC against the agreed reporting schedule.	Agreed reporting schedule	All due dates were met	☑
3	Compliance with the Regulations			
3.1	During the 2017/2018 year inspect at least one third of active EBs to monitor compliant spend, focusing on previous non-compliance and areas of risk identified through the risk model.	One third of active EBs	229 EBs were inspected against a target of 220	☑
3.2	Maintain the proportion of Form 4s received by the due date of 28 April 2017 above the 2015/16 baseline of 83 per cent.	83%	84%	☑
4	Deliver value for money			
4.1	Maintain the proportion of projects submitted online above the 2015/16 baseline of 95 per cent	95%	99%	☑
4.2	Maintain the proportion of reporting forms (Forms 3, 4 and 7) submitted online above the 2016/17 baseline of 90 per cent.	90%	97%*	☑
5	Report to HMRC by 31 July 2017 priority regulatory improvements to the Landfill Tax Regulations 1996. Implement agreed changes to guidance or regulation in accordance with agreed timescales			
5.1	Conduct targeted compliance interventions and if necessary consultation exercises to identify issues and make recommendations supported with robust analysis and evidence.		Submitted the Priority Regulatory Improvement report to HMRC by 31 July 2017 Conducted 229 targeted compliance inspections	☑

* includes those supported to complete electronic returns via email, as well as those completed directly online

The Board and our Committees

Our Board sets the strategic direction of the company and our objectives each year.

The ENTRUST Board April 2017 – March 2018

Non Executive Directors

Chair: Dr Ann G Limb CBE DL

Jon Carlton

Anna East

Gerry McCormack

Justin McCracken

Executive Director

Chief Executive: Christopher Welford

Our Board is also observed by a representative from HMRC.

Committees

In addition to the board we also have three sub committees of the Board to steer the direction of the organisation and provide governance.

General purposes

The general purposes committee meets as and when required, and met three times during the last financial year. The committee comprises all of the company's Board members.

Audit

Chair: Gerry McCormack

Jon Carlton

Dr Ann G Limb CBE DL

Human resources and remuneration

Chair: Anna East

Dr Ann G Limb CBE DL

Justin McCracken

The average attendance by Board and committee members at meetings during the last year:

Board meetings

96%

attendance

General purposes

96%

attendance

Audit

92%

attendance

Human resources
and remuneration

92%

attendance



ENTRUST

Regulating the Landfill Communities Fund
Benefiting people and the environment

www.entrust.org.uk

Boynes Coppice Meadow, Worcestershire Wildlife Trust

Photo courtesy of Wendy Carter