

<b>Guidance note 3.2</b>	Information required for enrolment as an Environmental Body
<b>What this guidance covers</b>	This guidance note sets out the information and documents which a prospective Environmental Body (EB) must provide to us in order to enrol as an EB. This guidance note also outlines the preliminary steps we recommend a prospective EB should take before enrolment, and sets out the cost of enrolling as an EB.
<b>Date of issue</b>	31 March 2014
<b>Date this guidance comes into effect:</b>	31 March 2014
<b>Any guidance now superseded:</b>	Paragraphs 4, 5.1, 6.2, 6.3, 7 and 10 of Section B of the Guidance Manual issued in January 2012.

For further information please see [our website](#) or contact our Registrations team on 01926 488300.

## 3.2 Information required for enrolment as an Environmental Body

### 3.2.1 Background

- i. ENTRUST is the Regulator of the Landfill Communities Fund (LCF), an innovative tax credit scheme, governed by the Landfill Tax Regulations 1996 (the Regulations). The LCF enables Landfill Operators (LO) to contribute money to organisations enrolled with us as Environmental Bodies (EBs) to carry out approved community and environmental projects.
- ii. We regulate EBs and the project work they undertake. We do not allocate or have any influence over how fund providers distribute LCF funds.
- iii. When an organisation wishes to enrol as an EB we check that it has an appropriate governance structure which will enable it to receive and spend LCF funds in accordance with the Regulations.
- iv. Each organisation which is enrolled with us becomes an EB with a unique enrolment number.

### 3.2.2 Purpose of this guidance note

- i. This guidance note sets out the information which an organisation must provide to us in order to enrol as an EB. This guidance note also outlines the preliminary steps we recommend a prospective EB should take before enrolment, and sets out the cost of enrolling as an EB.

### 3.2.3 Action to take before applying to enrol as an EB

#### Match the aims of your project to an Object of the LCF

- i. You should establish whether your proposed project qualifies for LCF funding. It will qualify if it matches one or more of the six areas of work (known as the Objects) which can be funded by LCF monies.
- ii. In summary, the Objects of the LCF are:
  - **Object A:** The reclamation, remediation or restoration of land which cannot now be used because of an activity which used to take place on that land;
  - **Object B:** The prevention, reduction or mitigation of the effects of pollution which has been caused, or be caused, by an activity which has now ceased;
  - **Object D:** The provision, maintenance or improvement of a public park or other public amenity;
  - **Object DA:** The conservation of a specific species in its natural habitat or a specific habitat;
  - **Object E:** The maintenance, repair or restoration of a building or structure which is a place of religious worship or a place of historic or architectural interest; and
  - **Object F:** The provision of financial, administrative or other similar services by one EB to one or more other EBs.

Objects D, DA or E are the Objects most likely to apply to your organisation.

### Find a funder for your project

- i. Once you have established that your proposed project matches one or more of the LCF Objects, you should find a funder for your project. You should identify funding before preparing an enrolment application to us as some funders will register your project on your behalf; if this is the case you will not need to enrol your organisation as an EB. We charge a non-refundable enrolment fee of £100 to cover the administrative cost of enrolling your organisation into the LCF so we recommend an organisation does not enrol as an EB if enrolment is not required.
- ii. To help you find prospective funders in your area please look at [our website](#). If you have difficulty in identifying fund providers in your area please contact the registrations team for assistance.
- iii. Contact the funders who fund in your area. They will be able to tell you if they have funding available for your project and also whether they will register a project on your behalf or whether it will be necessary for you to enrol as an EB to register your own project.

### Make sure your organisation is appropriate to be an EB

- i. Once you have found funding and your funder has confirmed that it requires you to be enrolled as an EB, you should check that your organisation is suitable to be an EB. To enrol as an EB, your organisation must:
  - Be a not for profit organisation;
  - Share at least one aim with the Objects of the LCF (as described above); and
  - Not be controlled by:
    - a LO
    - a Local Authority (LA); or
    - a registered person.
- ii. A registered person is someone who:
  - Was concerned in the management of an EB which was compulsorily revoked;
  - Has been convicted of an indictable offence;
  - Is disqualified from being a trustee for a charity;
  - Is connected with a LO, a LA or with any of the persons above; or
  - Is incapable by reason of mental disorder

### 3.2.4 The application process to enrol as an EB

#### Applying online or on paper

- i. An application can be made online (which we recommend) or on [paper](#). To make the application online you should register with [ENTRUST online](#). As you progress through the application form (either electronically or on paper) you will need to have certain documents available.

#### The supporting documents required

- i. You will need to have the following documents in support of your organisation's application to enrol as an EB:

- The most recent version of your organisation's governing document (which outlines why the organisation exists and what the organisation intends to do). Examples of a governing document include a constitution, a Trust Deed, or the Memorandum and Articles of Association; and
- The most recent copy of your organisation's accounts (unless it is newly formed as an organisation).

### **What your governing document must include**

- To be enrolled as an EB, your organisation must have the following clauses in your governing document:
  - A clause confirming that your organisation operates on a not-for-profit basis and will not distribute income or profit to its members (this proof is not required for registered charities);
  - A clause confirming that at least one of your organisation's aims matches at least one of the Objects of the LCF;
  - A clause confirming that all LCF money received by your organisation will be spent on activities that are compliant with the Objects of the LCF;
  - A clause confirming the number of people who constitute a quorum (so we can check that neither a LO nor a LA can form a majority when only the quorum is present to vote);
  - A clause confirming who has the casting vote on any issue relating to the LCF;
  - A clause confirming that LCF funds will not be spent in a way which provides a unique benefit to either a LO which has provided LCF funds to your organisation, or to a Third Party who has made a payment to a LO to enable LCF funds to be provided to your EB (see our [guidance](#) on unique benefit and Contributing Third Parties); and
  - A clause confirming that in the event of dissolution, surplus assets will not be distributed amongst the organisation's members and that any remaining LCF money will remain within the LCF.
- If your organisation's governing document does not already include these clauses then we will require you to alter the governing document to include them.

### **Additional information required with your application**

- You will also need to provide the following information and confirmation:
  - The name, address, occupation and date of birth of every member of your organisation who is entitled to vote to decide how LCF monies will be spent; and
  - Confirmation that you have an offer of funding or that you understand the £100 enrolment fee is non-refundable.

### **Method of payment**

- You will also be asked how you will pay the non-refundable enrolment fee of £100 to us. Payments can be made either by cheque or electronically. We will need to receive your enrolment fee before we can enrol you as an EB.

### **3.2.5 After you have submitted your application and payment to enrol as an EB**

- i. We will review your application and the supporting documents and will respond within five working days.
- ii. Once we are satisfied that all the necessary information has been provided, we will approve your application for enrolment. Once your EB has been approved you will receive an enrolment pack by post.
- iii. The enrolment pack includes a certificate with your EB's unique enrolment number. You will need to use this number in correspondence with us and with your funder.