



Guidance relating to the Landfill Communities Fund (LCF) and Covid-19 (Coronavirus)

2021/3

In March 2020 we issued a guidance note on the impact of the COVID-19 pandemic on the LCF and EB obligations, [available here](#). In [June](#), [September](#) and [October](#) 2020 this guidance note was reviewed and updated to ensure it remained relevant and appropriate. The guidance was further updated in [January](#), [June](#) and December 2021. The updated guidance is below.

1. Environmental Body (EB) Reporting Requirements

EBs are required to report LCF expenditure, contributions and transfers via a number of different forms submitted through ENTRUST Online (EOL). To assist EBs in submitting these forms ENTRUST publishes guides which can be found on the ['Resources and How To Guides' section of our website](#). It is recognised that the administration required to complete these forms may have become more complex during the COVID-19 outbreak; however, we do not believe that at this point statutory reporting will be impacted greatly. Notwithstanding this point, in order to help our stakeholders our position remains as below.

Reporting obligations are set out in the Landfill Tax Regulations (1996) (Regulations) and cannot be readily changed. However, with consideration to the pandemic, ENTRUST guidance relating to EB reporting requirements is as follows:

- 1.1 Where EBs receive a contribution directly from a Landfill Operator (LO) they are required to notify ENTRUST by submitting a Form 3 (Notification of contribution) within 7 calendar days of receipt of the funds. This is a statutory requirement and EBs should make every effort to continue to meet this regulatory requirement, and any delay must be communicated to ENTRUST as soon as possible via email to breach@entrust.org.uk, detailing any specific mitigations. We will take into account difficulties arising from or related to the pandemic.
- 1.2 When EBs make a payment to another EB this is classed as a transfer. The EB making the transfer must notify ENTRUST by submitting a Form 7 (Notification of transfer) within 7 calendar days of transferring the money. This is a statutory requirement and EBs should make every effort to meet this regulatory requirement, and any delay must be communicated to ENTRUST as soon as possible via email to breach@entrust.org.uk, detailing specific mitigations. We will take into account difficulties arising from or related to the pandemic.
- 1.3 All other reporting should be completed when possible and any issues should be notified to ENTRUST via the helpline email helpline@entrust.org.uk.

2. Project Arrangements

It is understood that ongoing projects may be delayed and that completed projects may not be able to be open to the public during the COVID-19 outbreak. EB project monitoring processes may also be affected during this time. As such ENTRUST has set out the following guidance in relation to project arrangements:

- 2.1 All approved projects due to complete in the period March 2020 to August 2020 were extended by ENTRUST to complete in September 2020, with the exception of projects registered by EBs which were closing. In August 2020 we reviewed the need for a further blanket extension with our stakeholders. It was agreed that approved projects due to complete in the period September to November 2020 should be extended until December 2020. This was completed in September 2020. Following notification to EBs in [December 2020](#), in January 2021 we wrote to EBs to seek an update on projects due to end in December 2020. This approach allowed us to ensure there was oversight of projects underway and to provide any support as necessary. Extensions were granted as required. This updating of records also limited any issues at the end of the financial year when EBs completed their Statutory Annual Returns. Following a further review with our stakeholders it was decided that we will not carry out any further blanket extensions.
- 2.2 As we will not be completing any further blanket extensions any further project extension requests should be notified to ENTRUST as per the normal process via the helpline email helpline@entrust.org.uk. These will be considered on a case-by-case basis and project extension approval will not be unreasonably withheld. We will take into account difficulties arising from or related to the pandemic. We note in some cases that a project's costs may have increased due to pressures linked to the pandemic and a project's funder may have agreed to fund the increases. Any changes to an approved project's costs can also be emailed to helpline@entrust.org.uk and we will make the change for you.
- 2.3 As there have been temporary closures of some project sites in line with official advice no special exemption is required for projects to be closed to the public. We expect projects to be open to the public where relevant and in line with official advice.
- 2.4 EB project monitoring visits can be suspended, as necessary, in line with official advice on travel and opening of sites, with no special exemption being required. EBs can continue to monitor projects remotely as necessary and complete physical visits as official advice allows and according to your policies on how you carry out your monitoring obligations

3. EB Expenditure

The management of administration costs and unspent funds may be impacted by the COVID-19 outbreak. ENTRUST guidance relating to administration costs and unspent funds can be found on the ['Guidance Documents' page on our website](#) with the [Administration Costs and Unspent Funds Framework available here](#). With consideration of the pandemic, ENTRUST guidance relating to EB expenditure during the COVID-19 outbreak is as follows:

- 3.1 All guidance in relation to administration costs and unspent funds was applied for 2019/2020 and 2020/2021 and will be for 2021/2022 with consideration of the specific circumstances faced by the EB in the context of the pandemic. A common-sense approach will be taken to ensure the sector continues to be managed effectively and if you have any concerns relating to expenditure, please get in touch via the ENTRUST helpline email helpline@entrust.org.uk. We will take into account difficulties arising from or related to the virus outbreak.

ENTRUST will keep all guidance under constant review in line with official advice during this unprecedented time. If EBs have any further questions which are not addressed in this guidance note they should email helpline@entrust.org.uk.