



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

2021/1

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 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 become more complex or not possible during the COVID-19 outbreak. Reporting obligations are set out in the Landfill Tax Regulations (1996) (Regulations) and cannot be readily changed. However, with consideration to the current situation, 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 enforcement@entrust.org.uk, detailing any specific mitigations. We will take into account difficulties arising from or related to the current virus outbreak.
- 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 enforcement@entrust.org.uk, detailing specific mitigations. We will take into account difficulties arising from or related to the current virus outbreak.
- 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 are closing. In August 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 should be extended until December 2020. This was completed in September. 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 is oversight of projects underway and to provide any support as necessary. Extensions were granted as required. This updating of records should also limit any issues at the end of the financial year when EBs complete their Statutory Annual Returns. Any further blanket extensions will be considered if necessary.
- 2.2 Any further project extension requests which have not been addressed by the above should be notified to ENTRUST 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 current virus outbreak.
- 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 open to the public where relevant, in due course, and in line with official advice.
- 2.4 EB project monitoring visits can be suspended in line with official advice on travel and opening of sites, with no special exemption being required. This will be kept under review and EBs can continue to monitor projects remotely as necessary.

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 current situation, 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 will be applied for 2019/2020 and 2020/2021 with consideration of the specific circumstances faced by the EB in the context of the ongoing 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 ongoing virus outbreak.

ENTRUST will keep all guidance under constant review in line with the Government and Public Health 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.

ENTRUST
January 2021