

[insert name]  
[insert address]  
[insert address]  
[insert address]  
[insert address]

17 December 2013

Dear colleague,

As you will be aware the current Landfill Tax arrangements will cease in Scotland on 31 March 2015 and the Landfill Community Fund (LCF) in Scotland will end on 31 March 2017. In order to help us finalise the closure Framework with HMRC, we need to fully scope out the size of the Scheme in Scotland.

While we hold data on LCF activity for Environmental Bodies (EBs) who are based in Scotland, we do not hold this information for EBs based in the rest of the United Kingdom (UK) who support projects in Scotland. To ensure that we are able to accurately assess the scale of the scheme in Scotland and to validate the data that we already hold, we require the following information from all EBs based in Scotland and those EBs based in the rest of the UK with projects in Scotland, by 13 January 2014:

#### **Fixed assets purchased in Scotland using LCF monies**

We require a copy of your policy for accounting for fixed assets purchased with LCF monies. We also require a copy of your fixed asset register relating to all assets purchased using LCF monies in Scotland and details of all legal charges that have been placed on these assets.

If you do not currently have a fixed asset register, we would direct you to our guidance for accounting for assets, which can be accessed in section C.11 of our EB Guidance Manual. We would then be grateful if you would provide the following information for all LCF projects, where you consider that LCF monies have been used to purchase an asset:

- Description of asset;
- ENTRUST project reference number and name;
- Location of the asset (address and postcode);
- Name of owner;
- Total cost/purchase price (£);
- Amount of LCF contribution (£) and % of total cost;
- Date of purchase/completion; and
- For land and buildings, an explanation of what form of legal protection is in place to protect the LCF interest against disposal of the asset.

#### **Projects not registered with ENTRUST**

We require details of all projects located in Scotland, which you have committed LCF monies to, but which are not yet approved by us:

- Address and post code;
- Amount of LCF funds committed; and
- Expected completion date.

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The Regulator of Environmental  
Bodies under the Landfill Tax  
Regulations 1996

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Royal Leamington Spa  
CV32 4JE

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The Environmental Trust  
Scheme Regulatory Body.  
Trading as ENTRUST

**Registered office:**  
60 Holly Walk  
Royal Leamington Spa  
CV32 4JE

Company Registration  
Number 3221000.

For EBs based in Scotland, we also require details of all projects located outside of Scotland, which you have committed LCF monies to, but which are not yet approved by us:

- Address and post code;
- Amount of LCF funds committed; and
- Expected completion date.

#### **Income derived**

We require details of all LCF funded projects based in Scotland, which generate income derived. We also require details of the arrangements that are in operation to ensure that this funding is only spent on approved and complaint projects.

For those EBs based in Scotland and who manage projects in the rest of the UK, we also require this information.

#### **Qualifying contributions directly received**

We require the value of qualifying contributions that you have received attributable to landfill sites in Scotland, for the financial years (April to March) for 2012-2013; 2011-2012 and 2010-2011.

For those EBs based in Scotland and who manage projects in the rest of the UK, we also require the information relating to qualifying contributions attributable to landfill sites in the rest of the UK.

#### **Transfers of qualifying contributions directly received.**

We require a copy of your organisation's transfer policy. We also require the value of qualifying contributions that you have received via a transfer from another EB and which are attributable to landfill sites in Scotland, for the financial years (April to March) for 2012-2013; 2011-2012 and 2010-2011.

For those EBs based in Scotland and who manage projects in the rest of the UK, we also require the information relating to qualifying contributions that you have received via transfer from another EB and which are attributable to landfill sites in the rest of the UK.

We appreciate that this request may create additional work, however, your assistance in providing this information, will help to ensure that the Framework provides for the smooth run down of the Scheme in Scotland.

We would also like to advise that in order that LCF funds generated in Scotland can be correctly accounted for, from 01 April 2014, we require EBs to separately account for all qualifying contributions that are attributable to landfill sites in Scotland.

While we hope this is the only request we need to make during the planning stage, EBs should be aware that there may be a requirement for further information requests. If you have any questions regarding this letter, please contact Mike Holland, Compliance Manager or Andrew Wood, Compliance Manager.

Yours sincerely,



Alison Bennett  
Head of Operations