

ENTRUST Regulator Standards (ERS) 2021

Who are we?

ENTRUST is the regulator of the Landfill Communities Fund (LCF), an innovative tax credit scheme which enables Landfill Operators (LOs) to contribute money to enrolled Environmental Bodies (EBs) to carry out projects that meet environmental objects contained in The Landfill Tax Regulations 1996 (Regulations).

ENTRUST has been appointed by the Commissioners of HM Revenue & Customs (HMRC) as the Regulator of the LCF, under Terms of Approval (TOA) since 1 October 1996.

What are the ENTRUST Regulator Standards?

The ERS was approved by the ENTRUST Board and published in 2015, reflecting the Government’s Regulators’ Code which was published in April 2014. The ERS were previously reviewed and updated in 2018. The ERS review, which was completed in 2021 condensed the ERS from the 31 to 21 standards and incorporated updated Government guidance. ENTRUST considers that the updated ERS further strengthens our ability to carry out an objective self-assessment, which measure ENTRUST’s operations against the ERS, while emphasising the fundamental aspects of the work of the organisation. The 2021 review also introduces outputs and outcomes, detailing the operations of ENTRUST and their intended impacts in line with 2021 Government advice for regulators. Finally, we believe that these changes allow the ERS to be more accessible, ensuring that the core standards of ENTRUST’s are presented in a format available to a broad range of Stakeholders.

	Output		Outcome
1.	Our duties and requirements		
1.1	We carry out our duties as the approved regulator for the LCF in accordance with the TOA.	<i>In order that...</i>	We maintain compliance with HMRC’s requirements and provide HMRC with independent assurance that LCF funds are spent in compliance with the Regulations.

1.2	We consult Environmental Bodies (EBs) and other relevant Stakeholders regarding any potential changes to regulations, guidance or requirements.	<i>In order that...</i>	Stakeholder feedback has a central role in the development of proposals for change to the Regulations, ENTRUST's guidance, or our operational model.
1.3	We report on any outcomes of reviews and consultations, including providing appropriate feedback to those who took part.	<i>In order that...</i>	Stakeholders and EBs can be confident that their input is critical in shaping the future of the LCF and our operational framework.
1.4	We provide clear and timely guidance to EBs on what they can expect, before, during and after a compliance review, providing assistance to guide EBs in continued compliance with the Regulations.	<i>In order that...</i>	EBs understand their responsibilities and have an appropriate period of time to respond to and make any interventions to address any non-compliance that are identified as part of the compliance review process.
1.5	We set out details of how breaches in the Regulations are managed and how we consider risk.	<i>In order that...</i>	Stakeholders can be confident that we operate to achieve compliance with the least overall burden for those concerned.
1.6	As part of the breach management process, we clearly explain to non-compliant EBs the actions required of them, the reasons for these actions, as well as providing opportunities for dialogue.	<i>In order that...</i>	EBs understand their responsibilities and requirements to comply with the Regulations and have the opportunity to discuss any non-compliance with us.
1.7	In all areas, we only collect data (including personal data) when it is essential to the regulation of the LCF.	<i>In order that...</i>	We comply with all data legislation including the UK General Data Protection Regulation (UK GDPR) and Data Protection Act 2018 (DPA 2018) and uphold the highest standards of data privacy.
2.	Training and guidance		
2.1	We provide information, advice, guidance and training which is accessible, timely, focussed and provides Value for Money (VfM).	<i>In order that...</i>	EBs understand they can approach us for advice and guidance, can utilise our training and guidance provision and gain greater understanding of their responsibilities.
2.2	We review Stakeholders' training needs as a result of feedback from all Satisfaction Surveys and other communication with Stakeholders.	<i>In order that...</i>	Our training and guidance for all Stakeholders continues to be relevant, accessible and fit for purpose.

3.	How we prioritise our activities		
3.1	In reviewing our operations, we use an evidence-based approach to determining priority risks in accordance with the Regulators' Code.	<i>In order that...</i>	All our operations are effective, proportionate and not unnecessarily burdensome.
3.2	We prepare a corporate plan annually which is approved by our Board and HMRC.	<i>In order that...</i>	Stakeholders can be assured that we are a transparent organisation, whose work is structured, planned and monitored, while delivering VfM.
3.3	We use a risk model to help determine how often each EB, or project should be reviewed. From the model, EB risk scores are generated based on their history within the LCF.	<i>In order that...</i>	EBs are not reviewed more often than is proportionate and necessary in order that we can provide assurance to HMRC that LCF monies are spent in accordance with the Regulations.
4.	Transparency and accountability		
4.1	We publish several corporate documents including our Customer Charter, service standards, and details of our performance against these standards. These are measured through the feedback from the annual EB satisfaction survey.	<i>In order that...</i>	Stakeholders understand our service standards are transparent, know what is expected of us and understand our expectations of Stakeholders when working with our Staff.
4.2	We publish details of our Staff and their contact details.	<i>In order that...</i>	Stakeholders know who to contact and how to contact them.
4.3	We set out a clear complaints policy and publish anonymised accounts of the outcomes of formal complaints.	<i>In order that...</i>	Stakeholders understand how to make a complaint, how any complaint will be handled and can view the results of the complaints process.
4.4	We provide a clear and impartial route to appeal against our decision to reject a project, or enrolment application. The route to appeal, either in person or in writing, is clearly explained to those whose applications are not accepted.	<i>In order that...</i>	Stakeholders have confidence in the projects and enrolment approval processes, their transparency, and that all applications that comply with the Regulations will be approved.

5. Better regulation			
5.1	We operate with an ethos of coaching to compliance.	<i>In order that...</i>	We achieve the objectives of compliance through quality information, advice, guidance and training, reducing the need for breach management measures.
5.2	In responding to consultations, developing proposals for change, revisions and additions to forms we consider risk and burden.	<i>In order that...</i>	We assess which method would best achieve the intended outcome with the least burden for Stakeholders.
5.3	We seek to understand those we regulate through regular liaison with representative groups and individual EBs in all our interactions with them.	<i>In order that...</i>	We understand the impacts and outcomes of our work on Stakeholders.
5.4	We ensure that all members of our Staff have the skills to assist Stakeholder enquiries, understanding the principles of good regulation and service standards.	<i>In order that...</i>	Stakeholders are confident in a quality service and consistent advice.
5.5	We publish anonymised benchmarking data for a range of metrics including EB risk scores.	<i>In order that...</i>	EBs can measure their performance compared to other EBs.