

ENTRUST is the Regulator of the Landfill Communities Fund (LCF), an innovative tax credit scheme enabling Landfill Operators to contribute money to enrolled Environmental Bodies (EBs) to carry out environmental projects in local communities.

The aim of the LCF is to offset some of the impacts that landfill sites have on local communities. All projects must satisfy the environmental objects contained in the Landfill Tax Regulations 1996 (Regulations).

We regulate both the EBs' activities and the work they undertake through the delivery of approved projects. We assess each project before any LCF money is spent to ensure it is clearly going to deliver an approved object.

We do not allocate or have influence over the distribution of landfill tax monies.

We are funded through:

- an application fee of £100 which is payable by organisations when they apply for approval to become an EB and enter the scheme; and
- a levy paid by all approved EBs on all qualifying contributions received from Landfill Operators (excluding Scotland from 1 April 2015). For 2015/2016, HMRC have set the levy at 2.32 per cent which applies to all contributions received on or after 1 April 2015.

The levy will be used to fund the following in 2015/2016:

	2014/2015 Approved Budget £'000	2015/2016 Approved Budget £'000	Variation £'000
Resource Requirement	1,447	1,360	(87)

Regulating the Landfill Communities Fund
Benefiting people and the environment

www.entrust.org.uk
April 2015



2015 – 2018 Corporate Plan

Cover image courtesy of Saving Scotland's Red Squirrels



Since its inception in 1996 the Landfill Communities Fund (LCF) has supported more than 53,000 community and environmental projects across the UK with funds totalling £1.4bn.

Summary from the Chair and Chief Executive

This year's Corporate Plan reflects the changes that the sector managed during 2014/2015, alongside the impact of the closure of the Landfill Communities Fund (LCF) in Scotland.

In Autumn 2014, the Government announced it would consider options for reform of the LCF. One of our key tasks during the year will be to work with all stakeholders to implement any government reforms to the LCF.

Until the Government announce their intentions regarding the future of the LCF, our Plan this year is one of consolidation rather than innovation.

With this background and as a best practice organisation, our Plan sets out to further improve our regulation of the LCF by:

Helping to improve the flow of funds to the community:

We will achieve this by:

- developing a Code of Conduct, which will set out the standards, which we believe Environmental Bodies (EBs) should follow when conducting their affairs;
- working with HMRC to explore the benefits of licensing EBs to ensure that their governance framework and performance complies with best practice; and
- revising our enforcement framework to ensure that we are able to deal with breaches in an increasingly efficient and effective way.

Demonstrating the impact of the LCF:

We consider it is important to inform our stakeholders more widely of the successes of the LCF and the impact and benefits that it delivers across the UK. We will do this by:

- developing requirements for EBs to publish information on the use of the funds;
- continuing to develop the framework through which we collect Value for Money (VfM) data on the operation of the LCF; and
- working with the sector to improve the outputs from the communications forum.

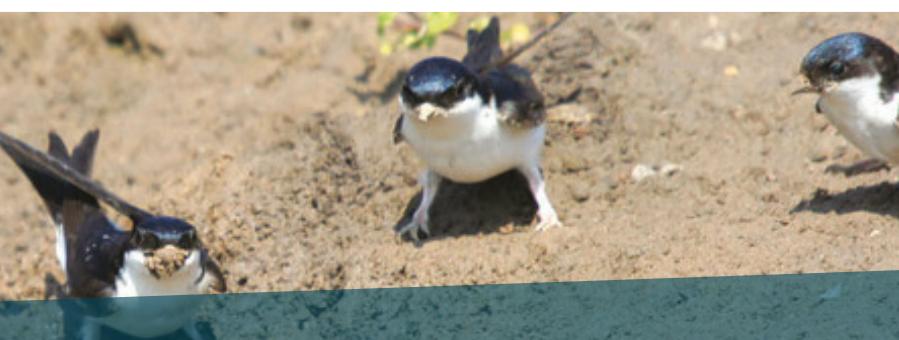
Improving service delivery:

We remain conscious of the pressures on public finances and the requirements to ensure our service levels are maintained and provide VfM. We will deliver a number of service improvements by:

- ensuring that our enquiry handling standards are maintained to deliver consistent advice and guidance;
- further moving to the full electronic delivery of our services thereby helping to reduce the administrative burden on EBs;
- continuing to develop new ways of delivering our training to make it accessible to all of our users on a 24/7 basis; and
- publishing our first assessment against the ENTRUST Regulator Standards (ERS) in the summer of 2015.

Dr Ann G Limb OBE DL
Chair, ENTRUST

Christopher Welford
Chief Executive, ENTRUST



New Shoots Permaculture project
Photo courtesy of New Shoots Permaculture Association



New Shoots Permaculture project
Photo courtesy of New Shoots Permaculture Association



St Margaret and St Mary Church
Photo courtesy of Helen McCarthy-Deeks



Grove Community Garden
Photo courtesy of Groundwork Northern Ireland



Key performance indicators for 2015/2016

Target 1

Achieve standards of service delivery and effectiveness acceptable to stakeholders of a modern regulator

- Approve 98% of eligible applications to enrol as an EB within five working days.
- Approve 98% of eligible project applications within five working days.
- Undertake a customer satisfaction survey by 31 August 2015 and use the findings to improve EBs' level of satisfaction with our services with identified improvements included in an action plan developed by 31 December 2015.



Target 2

Enhance the accountability and transparency of the LCF by reporting and publishing information about its operation

- Provide reports to HMRC against the agreed reporting schedule.



Target 3

Secure/increase the level of compliance with the Regulations



- During the 2015/2016 year inspect EBs holding 90% of LCF funds at 31 March 2015.

- Increase the proportion of Form 4s received by the due date of 28 April 2015 above the 2013/2014 baseline of 77%.

Target 4

Deliver value for money



- Increase the proportion of projects submitted online above the 2014/2015 baseline of 93%.
- Increase the proportion of reporting forms (Forms 3, 4 and 7) submitted online above the 2014/2015 baseline of 89%.

Target 5

Report to HMRC by 31 July 2015 priority regulatory improvements to the Landfill Tax Regulations 1996. Implement agreed changes to guidance or regulation in accordance with agreed timescales

- Conduct targeted compliance interventions and if necessary consultation exercises to identify issues and make recommendations supported with robust analysis and evidence.



Experiment Zone, International Centre for Life
Photo courtesy of Biffa Award



Play Area, Kings Square, Islington
Photo courtesy of Veolia Environmental Trust



Biomass Boiler at Sustainability Centre
Photo courtesy of the Sustainability Centre