



Guide to completing a Form 4: Statutory Annual Return

**Submitting a Form 4 through ENTRUST online
(EOL)**

July 2018

1. Introduction

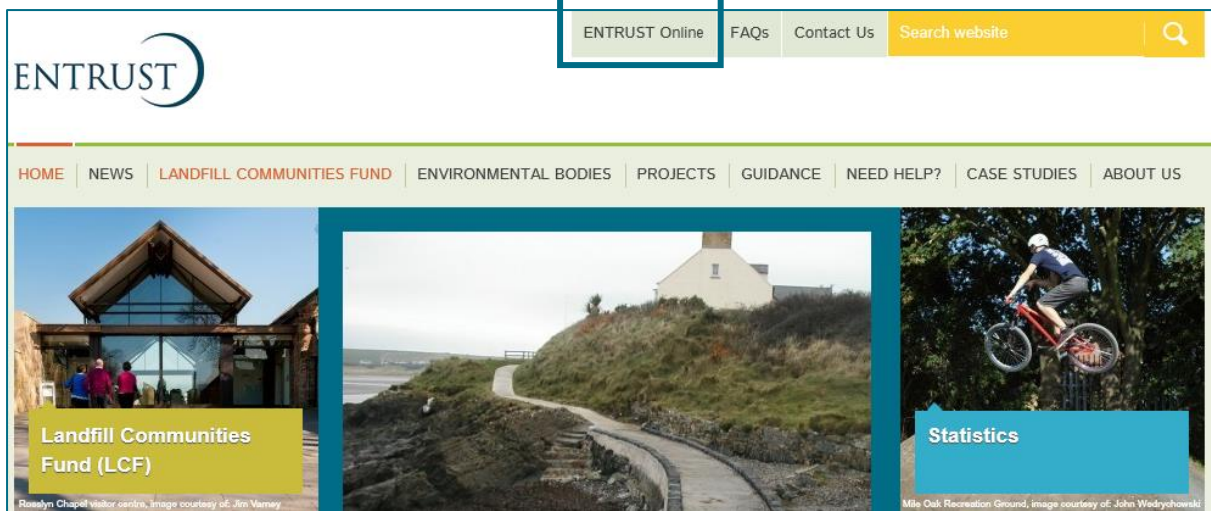
- 1.1 It is a requirement for all Environmental Bodies (EBs) to complete and submit an Annual Return (Form 4) to ENTRUST by 28 April each year, **regardless** of whether you have received or spent any Landfill Communities Fund (LCF) monies during the reporting period (1 April – 31 March). This requirement is contained in the Landfill Tax Regulations 1996 (Regulations) and not submitting your form by 28 April in each year is a breach of the Regulations.
- 1.2 The easiest way to submit your Form 4 to us is through ENTRUST online (EOL) as:
 - the form is simple to complete;
 - we receive it immediately; and
 - any funding you have received throughout the reporting period will be pre-populated on the form.
- 1.3 This guide explains the steps you should follow to submit your return to us using EOL. This guide is intended for EBs that have held funds and/or have incurred expenditure during the reporting period. EBs which have not held any funds during the reporting period should submit a nil return and there is a separate guide to completing a nil return via EOL which can be found on the [Training Resources](#) page of our website.
- 1.4 If you have any problems submitting your Annual Return please contact the Compliance team on 01926 488 311.

2. Registering to use EOL

- 2.1 To use EOL you need to have login details to access the system. If you do not have login details, speak to the main contact of your EB who can set you up as an EOL user. You will need an email address. When they have done this you will receive an email confirming your password.
- 2.2 If your EB's main contact is unable to do this for you then contact the Registrations team on 01926 488 300 or by emailing helpline@entrust.org.uk and they will be able to set you up as an EOL user.

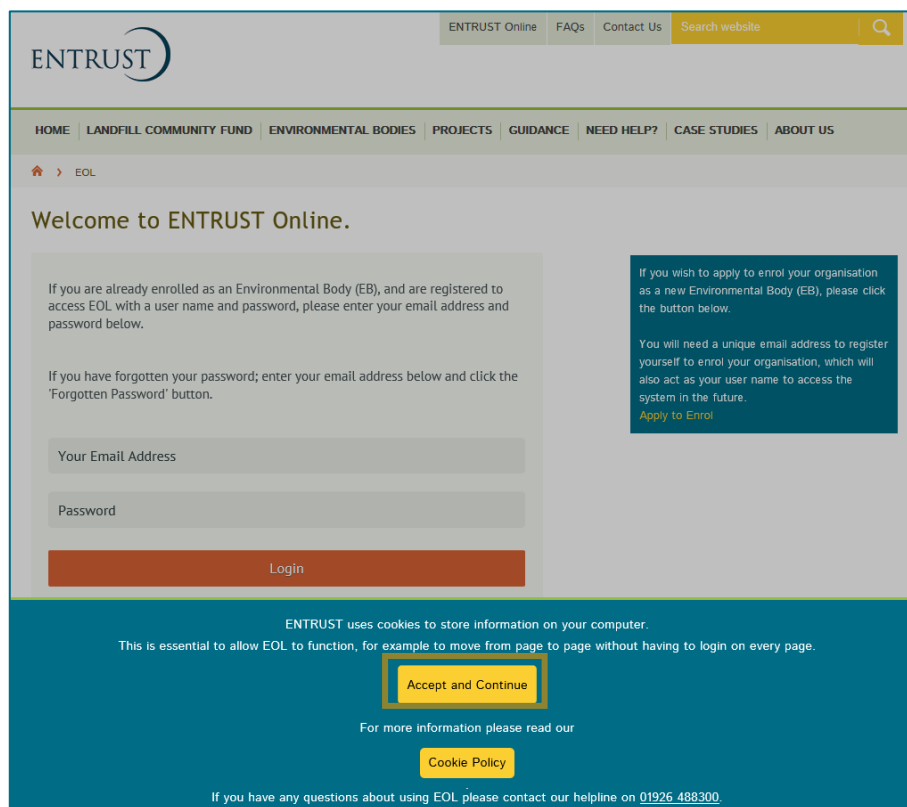
3. Login to EOL

- 3.1 Go to [EOL](#) (entrust.org.uk).
- 3.2 Or go to our [website](#) (www.entrust.org.uk) and click on the link to ENTRUST online at the top of the website home page (see below).

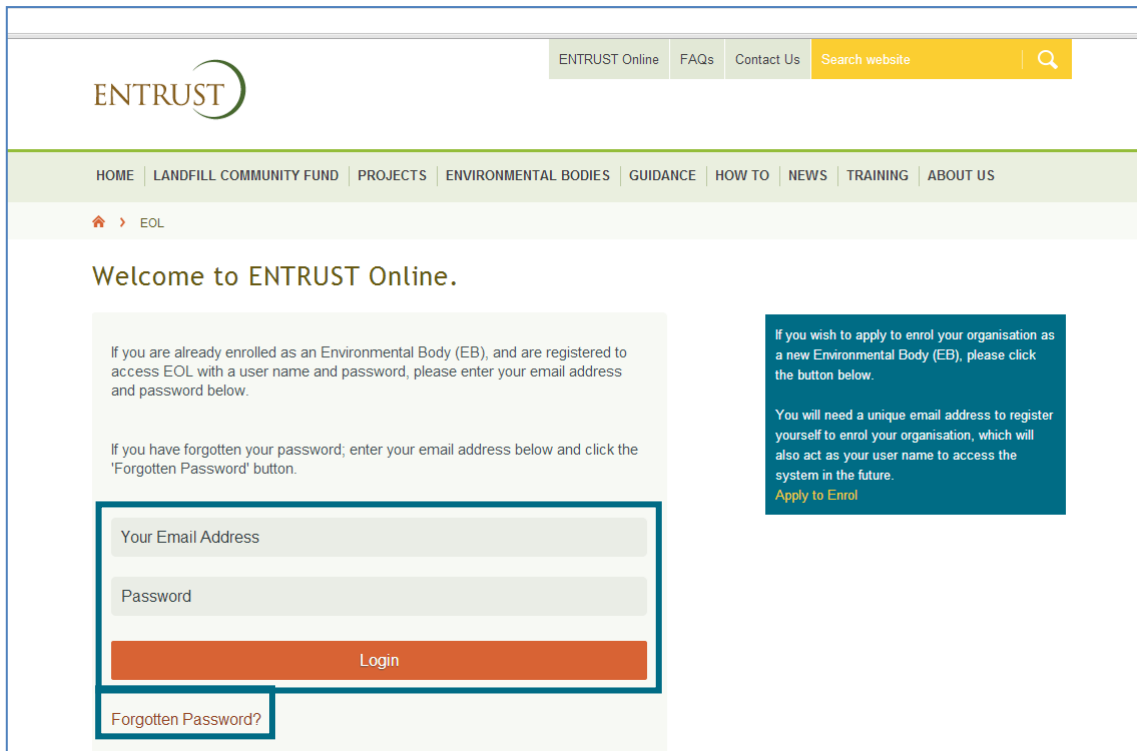


3.3 You will then be taken to the EOL login page.

3.4 If this is the first time you have visited EOL on your computer you will need to click on the 'Accept and Continue' button at the bottom of the page to allow cookies before attempting to login. You will need to do this every 90 days. For more information on Cookies and how EOL uses them please visit our [Cookie Policy](#).



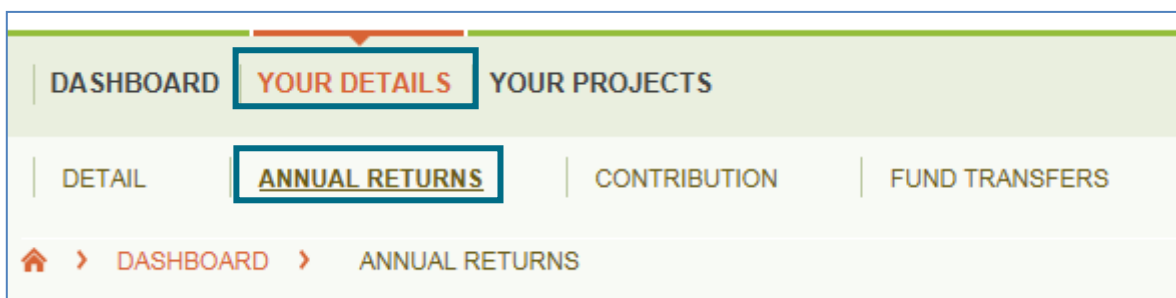
3.5 Enter your email address (user name) and password in the appropriate box and click on 'Login'. Alternatively, if you have forgotten your password, click on the 'Forgotten Password' link and follow the instructions.



- 3.6 Once logged in you will be taken to the dashboard for your EB. The dashboard is the main page for your EB and contains links to all the functions available to an EB.

4. Submit a Form 4 Statutory Annual Return

- 4.1 From your dashboard click on the link to 'Your Annual Return (Form 4)' or go to 'Your Details' then click on 'Annual Returns'.



- 4.2 This will then take you to the 'Annual Returns' page. To start entering a new return click on the link to begin a return contained in the 'This year's Return' section. Please ensure that you are starting a return for the correct year. If you need to start a return outside of the current period use the dropdown menu and select 'Enter Previous Return'.

Annual returns for: 487115 - Amenity Trust

This years Return

Your return for 2017/2018 has not been started.

If there has been no activity for your EB this year, the system can speed things up by filling in the amounts for you. To do this click [Begin a Nil Return](#)

Otherwise click [Begin return for 2017/2018](#)

OR

If you are entering an annual return that is not in compliance with the statutory return date or you are entering a return for a previous year please select the year in the list below and click 'Enter Previous Return'.

Date Returned

Year

Please Select [Enter Previous Return](#)

- 4.3 You will then be taken to your Annual Return (Form 4).
- 4.4 Click on the drop down list next to the 'Submitted By' field. Select your name from the drop down list. Once you have started your Annual Return you will receive email notification which will be sent to your Main Contact. **Please note that only a Main Contact or Director/Trustee whose details have been notified to us, can complete the Annual Return.** The Date Returned field will be completed once you have submitted the annual return.

Your Statutory Annual Return (Form 4) must be submitted by 28/04/2018

Return for year 2017/2018

Current Status: Draft

Submitted By: 

Date Returned: N/A

- 4.5 If your EB held any funding at the end of the last reporting year the amount will be shown in the 'Funds at last period end' box. Click on the 'Agree' link if the amount is correct and the amount will be transferred to the 'LCF monies held at start of period' box. In this example, the EB held £50,000 at the start of the period. The amount of money you have received during the reporting period will be displayed in the 'Declared by EB' box if you received the money directly from a Landfill Operator via a contribution **or** 'Declared by other EBs' where the funding has been transferred to you by another EB. In the example below the EB has received £5,000 by way of a transfer and £4,500 by way of a contribution. If the amounts indicated on your form are correct click on the 'Agree' links and the amounts will be transferred to the 'Transfers received' box or the "Contributions received' box.

LCF Monies Held & Received - During the Period			
LCF monies held at start of period:	<input type="text" value="50,000.00"/>	Funds at last period end:	Agree Disagree 50,000.00
Contributions received:	<input type="text" value="4,500.00"/> i	Declared by EB	Agree Disagree 4,500.00
Transfers received:	<input type="text" value="5,000.00"/> i	Declared by other EB's	Agree Disagree 5,000.00
Other income derived from LCF monies:	<input type="text" value="2,000.00"/> =	Bank Interest:	<input type="text" value="2,000.00"/> i
		Sale of LCF Assets:	<input type="text" value="0.00"/> i
		Other charges:	<input type="text" value="0.00"/> i
Total LCF monies held or received during the period:	<input type="text" value="61,500.00"/> i		

- 4.6 If you have received any income derived from LCF money please complete the amount received and tell us how this money was derived (e.g. bank interest etc). In this example the EB has received £2,000 from bank interest. For more information on what is considered income derived please see our [guidance](#).

LCF Monies Held & Received - During the Period			
LCF monies held at start of period:	<input type="text" value="50,000.00"/>	Funds at last period end:	Agree Disagree 50,000.00
Contributions received:	<input type="text" value="4,500.00"/> i	Declared by EB	Agree Disagree 4,500.00
Transfers received:	<input type="text" value="5,000.00"/> i	Declared by other EB's	Agree Disagree 5,000.00
Other income derived from LCF monies:	<input type="text" value="2,000.00"/> =	Bank Interest:	<input type="text" value="2,000.00"/> i
		Sale of LCF Assets:	<input type="text" value="0.00"/> i
		Other charges:	<input type="text" value="0.00"/> i
Total LCF monies held or received during the period:	<input type="text" value="61,500.00"/> i		

- 4.7 Once the Annual return has been started you will be able to save the document at any time. The Annual Return will be saved as a 'Draft' copy, you will still need to reconcile and complete the return to satisfy your obligations regarding submission of your return and this will be required to be received by us within 28 days of 31 March.

5. Completing Form 4 when your EB holds the project approval

- 5.1 In the next section of the Form headed 'LCF Expenditure – During the Period', please enter the amount that you have spent on projects during the reporting period. If you submitted the projects and received approval from ENTRUST enter the total expenditure on all projects in the 'Expenditure on projects where your EB holds the approval' box.
- 5.2 Once you have entered the total amount of expenditure into the expenditure box click on the 'Click here to enter breakdown of project expenditure' button to enable you to complete the individual project breakdown sheet.

LCF Expenditure - During the Period

Administration/Running costs:

Levy payments made to ENTRUST:

Expenditure on projects where your EB holds the approval: [Click here to enter breakdown of project expenditure](#)

Expenditure on projects where another EB holds the approval: [Click here to enter breakdown of project expenditure](#)

LCF monies transferred to other EB's: Fund Transfers: [Agree](#) [Disagree](#) 0.00

Total LCF expenditure:

Total LCF monies held at the end of this period: This is the total monies held or received minus the total LCF expenditure for the project.

- 5.3. In the project breakdown screen enter the date you made the first payment of LCF funds and the amount spent on the project during the reporting period. If your project is completed enter the final payment date (please note that the first and last payment date may be the same if only one payment has been made). The start date is when the first payment of LCF monies was made on a project. Similarly, the finish date is when the **final** payment of LCF monies was made. If you intend to spend further LCF funds on the project then leave the 'Last Payment' box blank. A finish date recorded here will close off the project after which no further LCF expenditure can be allocated and will generate a project completion form (Form 9) for you to complete, which can be accessed from your dashboard. Please see '[How to complete Form 9 Completion Form](#)' if you need assistance completing the Form 9. If you have not yet completed the LCF spend on your project **do not** enter a final payment date. If you have spent LCF funds on more than one project, enter the dates and amount for each project. Once entered click on the 'Save' button at the bottom of the page and then click on the 'Back' button to return to the main page of the Form 4.

Breakdown By Project

Return for year 2017/2018

Income + Expenditure **Breakdown by Project**

This is a list of all the projects you currently have approved with ENTRUST.

Please enter the amount you have spent on each project. You must enter values for each, even if it is £0

If your project does not appear in the this list, please contact the Compliance Department.

Approved Projects - 1 results found








Page selection: 1

Results per page: 10 [Select](#)

Project Name	Project No.	First Payment	Last Payment	Project Costs in Year
Community kitchen creation		<input type="text" value="15/11/2017"/>	<input type="text" value="16/02/2018"/>	<input type="text" value="15000.00"/>
Total				0.00

6. Completing Form 4 when another EB holds project approval

- 6.1 In the next section of the Form headed 'LCF Expenditure' please enter the amount that you have spent on projects approved for another EB during the reporting period. If another EB submitted the project and received project approval from ENTRUST enter the total expenditure on all projects in the 'Expenditure on projects where another EB holds the approval' box.

LCF Expenditure - During the Period	
Administration/Running costs:	<input type="text" value="0.00"/> 
Levy payments made to ENTRUST:	<input type="text" value="400.50"/> 
Expenditure on projects where your EB holds the approval:	<input type="text" value="15000.00"/>  Click here to enter breakdown of project expenditure
Expenditure on projects where another EB holds the approval:	<input type="text" value="0.00"/>  Click here to enter breakdown of project expenditure
LCF monies transferred to other EB's:	<input type="text" value="0.00"/> 
Total LCF expenditure:	<input type="text" value="0.00"/> 
Total LCF monies held at the end of this period:	<input type="text" value="0.00"/>  This is the total monies held or received minus the total LCF expenditure for the project.
Fund Transfers:	Agree Disagree 0.00

- 6.2 Once you have entered the total amount of expenditure into the expenditure box click on the 'Click here to enter breakdown of project expenditure' button to enable you to complete the individual project breakdown sheet.
- 6.3 In the project breakdown screen enter the amount spent on each project during the reporting period. You will not be able to enter any dates as you do not hold project approval. Once entered click on the 'Save' button and then click on the 'Back' button to return to the main page of the Form 4.
- 6.4 Once you have completed the project expenditure details you need to confirm any funds which you have transferred to other EBs. You should have reported these to us on a 'Form 7: Transfer between EBs' when you made the transfers.
- 6.5 The total amount transferred will be recorded in the 'Fund Transfers' box. Press 'agree' to move the number over to the 'LCF monies transferred to other EBs' box.

LCF Expenditure - During the Period

Administration/Running costs:

Levy payments made to ENTRUST:

Expenditure on projects where your EB holds the approval: [Click here to enter breakdown of project expenditure](#)

Expenditure on projects where another EB holds the approval: [Click here to enter breakdown of project expenditure](#)

LCF monies transferred to other EB's: Fund Transfers: [Agree](#) [Disagree](#) 0.00

Comment:

Total LCF expenditure:

Total LCF monies held at the end of this period: This is the total monies held or received minus the total LCF expenditure for the project.

6.6 Any balance that you have remaining will be shown in the 'Total LCF monies held at the end of this period'. If you have a balance left you must notify us of your plans for these funds by completing the questions below before submitting your return.

If you have any monies remaining at the end of the period please analyse as outlined below

How much funding is committed to the projects that have already been approved by ENTRUST:

How much funding is committed to projects that have been approved by your organisation, but not yet registered with ENTRUST? Do not include any details relating to programmes or regions as these do not relate to any approved projects.

How much is retained to provide for winding up your EB:

Total LCF monies committed:

Total LCF monies un-committed:

7. Completing Form 4 submission

7.1 To complete the submission process check that you have completed all of the above sections of the Form and click on the 'Reconcile and Submit' button. You can also opt to download and print a copy of your form by clicking 'Print PDF'. There is also the option to Print an Excel version of the form.

It is a statutory responsibility to ensure that records of your EB Governing Members and Governing Documents are kept up to date.

If there have been any changes to your Directors or Trustees please go to your Directors and Contacts section under Your Details on EOL and make the update. Please note only EB main contacts can make these changes.

If there have been any changes to your Governing Documents please email the current version to helpline@entrust.org.uk

[Reconcile and Submit](#) [Save](#) [Back](#) [Print PDF](#) [Print Excel](#)

- 7.2 The following message will appear on your screen once you have submitted the form to us. You will also receive an email confirming that you have successfully completed your Annual Return.

The screenshot shows the ENTRUST web application interface. At the top left is the ENTRUST logo with the text 'Version 3.10.40 RC2' and user information: 'EB No: 121834 EB: Amenity Trust Status: Enrolled Enrolled On: 10/06/2016'. At the top right, it says 'Submission Complete' and 'Logged in as: Victoria Smythe' with links for 'Change Password' and 'Logout'. Below the header is a navigation bar with 'DASHBOARD', 'YOUR DETAILS', and 'YOUR PROJECTS'. A breadcrumb trail shows 'DASHBOARD'. A green success message box states: 'Your Annual Return was reconciled and submitted successfully'. Below this, the heading 'Submission Complete' is followed by the text: 'Your annual return has been reconciled and submitted to ENTRUST.' Two options are provided: 'Click [Here](#) to go back to the Annual Return listing' and 'OR Click [Here](#) to return to your dashboard'.

- 7.3 If you see the following message your form has not reconciled. A non-reconciled form means that there are discrepancies on the form which need to be resolved, this will also be confirmed via an email which will be sent to your Main Contact. There will be further messages detailing why the form does not reconcile; you will need to correct the discrepancies and resubmit the form until you have confirmation that the form has reconciled. Please contact us on 01926 488 311 for further advice on reconciliation.

The screenshot shows the ENTRUST web application interface. The navigation bar includes 'DASHBOARD', 'YOUR DETAILS', and 'YOUR PROJECTS'. Below it, a sub-navigation bar has 'DETAIL', 'ANNUAL RETURNS', 'CONTRIBUTION', and 'FUND TRANSFERS'. A breadcrumb trail shows 'DASHBOARD' and 'ANNUAL RETURN'. A yellow warning message box states: 'Your Form 4 has been saved and submitted to ENTRUST however it currently does not reconcile.'

8. Difficulties submitting your Annual Return

- 8.1 If you have any problems submitting your annual return please contact the Compliance team as soon as possible on 01926 488 311.
- 8.2 If you cannot contact us, particularly outside of normal working hours or at the weekend (note that our office is open Monday to Friday, 9am – 5pm), and you are concerned you will miss the deadline for submission you can [download and complete a Word version of the form](#) from our website and email it to compliance@entrust.org.uk.

ENTRUST
July 2018