



2014-2017 Corporate Plan



Regulating the Landfill Communities Fund;
benefiting people and the environment

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Image on the front cover:
Foxlake. Photo courtesy of David Lochhead.

Since its inception in 1996 the Landfill Communities Fund has supported over 51,000 community and environmental projects across the UK with funds totalling £1.3bn.

Introduction

Welcome to our 2014-2017 Corporate Plan. In this document you'll find our plans, objectives and key performance indicators for the next three years.



London's Riverside Church, Dagenham new multi-use games area. Photo courtesy of Veolia Environmental Trust.

Chairman's introduction

It gives me pleasure to introduce our 2014-2017 Corporate Plan. As I outlined last year, our intention over the last 12 months was to improve our corporate support functions to ensure they complied with best practice. Looking back over the year I am pleased to confirm that we have made good progress in achieving this objective.

Our focus in 2014/2015 will be on four key areas:

- **Wind-up of the Fund in Scotland.** Over the next 12 months we will be working closely with HM Revenue & Customs (HMRC) to implement a framework to close the Fund in Scotland by 31 March 2017. It is our intention that this framework will achieve the objectives of ensuring all Landfill Communities Fund (LCF) monies are spent compliantly; and that all LCF assets are protected;
- **Impact of the Fund.** While we are aware that Environmental Bodies (EBs) provide local communities with information on the operation of the Fund, we are conscious that the benefits that the Fund delivers across the United Kingdom (UK) are not fully recognised by a wider audience. To address this issue we will work in partnership with EBs to provide more factual information on the value for money the Fund delivers across the UK;
- **Communication and e-delivery of services.** Aligned to the previous point, in order to provide stakeholders with higher quality information on the operation of the Fund, we will target our resources on improving our communications. We hope that through the use of our website and social media we can inform the wider community of the successes and benefits of the Fund; and
- **Value for money.** As in previous years, in preparing our Plan, we critically assessed our resource requirement which resulted in a 1.9% reduction in our operating costs compared to last year's budget. Additionally, in line with the reduction in the size of the Fund, HMRC also required us to make a further 5% saving on our submitted resource requirement. As a direct consequence of this reduction, we will need to make some changes to the way we undertake our role to ensure we can deliver this cut in our funding.

Our intention in this year's Plan is to consolidate the quality and service level improvements we have made throughout 2013/2014 and develop processes and procedures that enable us to fully, accurately and cost effectively promote the successes and benefits of the LCF across the UK.

Our intention over the last 12 months was to improve our corporate support functions to ensure they complied with best practice.



**Dr Philip Smith,
Chair**

Chief Executive's summary

In 2013/2014 we carried out a number of key tasks to improve our efficiency and effectiveness and the services that we provide to EBs and stakeholders. These included:

- the development and delivery of a new website;
- the introduction of a quality statement and quality management system;
- a review of our compliance inspection and enforcement processes;
- the consolidation of our guidance manual;
- the development of a framework for the closure of the LCF in Scotland;
- a data cleansing exercise; and
- a reviewed and revised business cycle.

Having implemented these operational improvements over the past year we now have a firm foundation to build on over the next 12 months, where our focus will be on:

- **Implementing improved communications approaches and monitoring.** To achieve our aim of informing all of our stakeholders of our regulatory role, our approach and how the LCF operates, we will embed communications planning into our business cycle and across our organisation. This will provide increased support, consistency and good practice in our communications;
- **Delivering an action plan of improvements to our compliance inspection process.** We have received feedback through our EB satisfaction survey that some of the inspections we are completing are not helping EBs to facilitate improvements in their compliance with the Landfill Tax Regulations 1996 (Regulations) and that the process is not always clear prior to the inspection. We aim to address these concerns through identified improvements in the process and communications for compliance inspections;
- **Streamlining of our enforcement process.** In 2013/2014 we agreed a process with HMRC for case referrals to enable us to progress cases quickly and communicate decisions promptly. We will build on this progress this year by making further improvements to our enforcement process to reduce the time taken from initial breach through to resolution;
- **Developing and delivering of an induction, networking and training strategy.** Through feedback from our EB satisfaction survey we are aware that our enrolment process causes confusion for people new to the LCF. To address this we will publish a new strategy aimed at proactively introducing those new to established EBs, or new EBs, to the LCF and the requirements under the Regulations;

- **Developing and publishing an enquiry handling process.** The manner in which we handle all enquiries coming into us, regardless of channel, is of crucial importance as it helps us to build positive relationships with our stakeholders. Our enquiry handling process will set out what our stakeholders can expect when they contact us and we will also implement processes to record enquiries so we can positively react to common themes; and
- **Working towards a paperless office.** With our commitment to increasing our efficiency as an organisation, sustainability and demonstrating the impact of the LCF, we will increase our use of e-delivery mechanisms. This will enable us to reduce our reliance on printed communications for information going out to our stakeholders as well as coming in to us from our stakeholders.

We will work with EBs and our wider stakeholders to ensure compliance with the Regulations and the benefits and purpose of the LCF are clearly recognised and understood by the communities who have benefited and by key decision makers across the UK.

Finally, in partnership with HMRC, we will begin to implement the framework for the wind-up of the LCF in Scotland.



**Christopher Welford,
Chief Executive**



Jubilee Life Centre, Grantham.
Photo courtesy of WREN.

Our role and relationships

ENTRUST is the Regulator of the LCF, an innovative tax credit scheme which enables Landfill Operators (LOs) to contribute money to enrolled EBs to carry out environmental and community projects. The aim of the Fund is to offset some of the impact that landfill has on local communities. All projects must satisfy the environmental Objects contained in the Regulations.

We regulate both 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 have approved over 51,000 projects since the inception of the scheme in 1996. We are appointed by HMRC to regulate the LCF. Our other key relationship is with the EBs who carry out projects that comply with the objectives (approved Objects) set out in the Regulations.

How we are funded

We are funded through an application fee of £100 which is payable by all organisations when they apply for approval to become an EB and enter the Fund. We're also paid a levy by all approved EBs on the qualifying contributions that they receive from LOs. HMRC have set this levy at 2.17 per cent for 2014/2015.

How we operate

We aim to fully comply with the Hampton Principles of better regulation and the Regulators' Code:

- **Transparent** - we consider we are fully accessible to our stakeholders and act



We have
approved over
51,000 projects
since the inception of
the scheme in 1996.

Blaby District Lions Club, Whistle Way Wildflower Planting Project. Photo courtesy of Biffa Award.

with integrity in line with our company values;

- **Accountable** - we ensure that our governance framework complies with the Combined Code and the Committee for Standards in Public Life (Nolan) requirements;
- **Consistent** - we ensure that our advice and guidance is comprehensive, clear and easy to understand;
- **Proportionate** - we manage breaches in the Regulations in proportion to the level and nature of the breach; and
- **Targeted** - we use a risk-based approach to focus our resources on those EBs who we consider run the highest risk of failure to comply with the Regulations.

Our aim, vision, mission and values

In developing this Plan the Board reviewed our vision and mission and believed we could improve the ways in which we inform stakeholders who we are, what we do and how we work. We can then give a clearer view of our role in the Regulation of the LCF.

We have therefore redrafted our aim, vision, mission and values to reaffirm who we are and how we will work with both our key stakeholders and our staff. This will help us to maintain an effective, purposeful organisation. We are now working to embed understanding and practice of our aim, vision, mission and values internally across all of our activities.

Aim

To be an independent, credible and professional Regulator that treats all stakeholders fairly in all of their dealings with us. To improve awareness amongst our stakeholders of the regulatory role we perform and the work we do.

Our mission:
Assuring
compliant
use
of Landfill Communities
Fund monies.

Vision

Every Landfill Operator will offset a portion of their tax liability and every registered Environmental Body will deliver compliant projects for the benefit of their communities.

Mission

Assuring compliant use of Landfill Communities Fund monies.

Values

- **We're transparent** – in all of our activities;
- **We're fair** – in our dealings with stakeholders, the sector and our staff;
- **We're consistent** – in our actions and approach; and
- **We're supportive** – promoting good practice, sharing information and providing focused training where it is needed.

To deliver an effective, efficient and relevant service to our stakeholders we have a number of key strands that run across all areas of our business.

Stakeholder experience

Our stakeholders rightly have the expectation that we will deliver a high quality, professional service which provides value for money.

To help deliver this expectation we developed and published a Customer Charter during 2013 which sets out our approach to working with our stakeholders and also our expectations that stakeholders work with us in a way that allows us to fulfil our role in a highly professional and effective way.

As a stakeholder you can expect us to:

- treat you with honesty and respect;
- help and support you to comply with the Regulations;
- treat you fairly;
- be professional and consistent in our actions and approach;
- apply a proportionate response in dealing with breaches in the Regulations;
- protect your information and respect your confidentiality; and
- take positive action to minimise the cost of regulating the LCF and the administrative burden placed on stakeholders.

We expect stakeholders to:

- be open and honest in dealing with our staff;
- act in a professional manner;
- ensure that they respect our staff; and
- take appropriate action to comply with the Regulations.

Communication planning and monitoring

The primary aim of our corporate communications is to ensure that all of our stakeholders are informed of the regulatory role we perform, our approach and how the LCF operates. It is our aim for our stakeholders to have high satisfaction in all of their dealings with us.

The core objectives for our communications regarding both ENTRUST and the LCF are to:

- generate awareness;
- engage interest;
- meet stakeholder needs; and
- provide timely and relevant information on our operations.

Over the coming year we aim to improve our communications approaches to deliver more targeted communications through the use of:

- a bulk email supplier to manage our newsletters and bulk emails to our stakeholders;
- social media to provide regulatory and organisation news and information, and guidance updates to EBs and decision makers;
- a case study process embedded within the business ensuring maximum utilisation of this communications channel; and
- reduced printing volumes through increased use of our website, email and social media to share information, updates and corporate documents.

To improve our communications activities we will embed communications planning into our business cycle and across the organisation to provide more specific support to business projects. This will assist in the delivery of more consistent communications, meeting business and stakeholders' needs. We will also implement monitoring activities to develop our understanding of how our communications are received. We will analyse this data and implement more differentiated and targeted communications and will action follow-up communications based on overall and individual responses.

Quality management

In 2013/2014 we introduced a quality statement:

“We are a professional organisation respected by our stakeholders for providing a consistent, high quality service underpinned by mutual understanding, support and transparency.”

To support the achievement of this statement, and to ensure that EBs understand

what we do and can be sure that we treat everyone fairly and consistently, we have developed and launched a quality management system (QMS) based on ISO9001 - a proven international standard for quality management which is primarily concerned with how an organisation manages processes in order to achieve its objectives. This system reflects the regulatory standards and requirements set out in the Hampton Principles of better regulation, the Regulators Compliance Code and other standards against which we measure our performance.

To realise the aims of our quality statement we'll involve all members of staff, who are individually and collectively responsible for the quality of our work, and we'll continually strive to improve our working practices.

We have always aimed to provide EBs with highly professional regulatory services to ensure that qualifying contributions are spent compliantly in accordance with the Regulations and that where issues of non-compliance arise, these are dealt with in a proportionate way.

Our QMS will give us a more structured approach to delivering and measuring our effectiveness in providing a quality service to our stakeholders. The QMS will help us to:

- meet the high quality standards that we set ourselves and that EBs require from us;
- achieve the desired outcome of 'consistent first time', with higher quality being delivered;
- facilitate continued improvements in efficiency and productivity to help us deliver value for money through a thorough understanding of our processes and procedures; and
- demonstrate, through the application and publication of appropriate performance measures, an improvement in our performance, in the satisfaction of our stakeholders and our reputation as a high quality Regulator.



Meeth Quarry. Photo courtesy of Viridor Credits.

Staff development

We were reaccredited for the Investors in People Standard in January 2013. Following our reaccreditation, we drafted an action plan to further develop the skills of our staff through targeted training and development opportunities.

We were reaccredited for the Investors in People Standard in January 2013.

The suggested actions for continued improvement were focused on:

- sharing information on activity undertaken within teams across the organisation to give all staff a greater understanding of the whole organisation's operations;
- reviewing people management skills and behaviours within the organisation; and
- agreeing development opportunities and personal objectives relevant to their roles with staff.

We will also ensure that our values are fully understood and followed across the organisation. To achieve these aims we will:

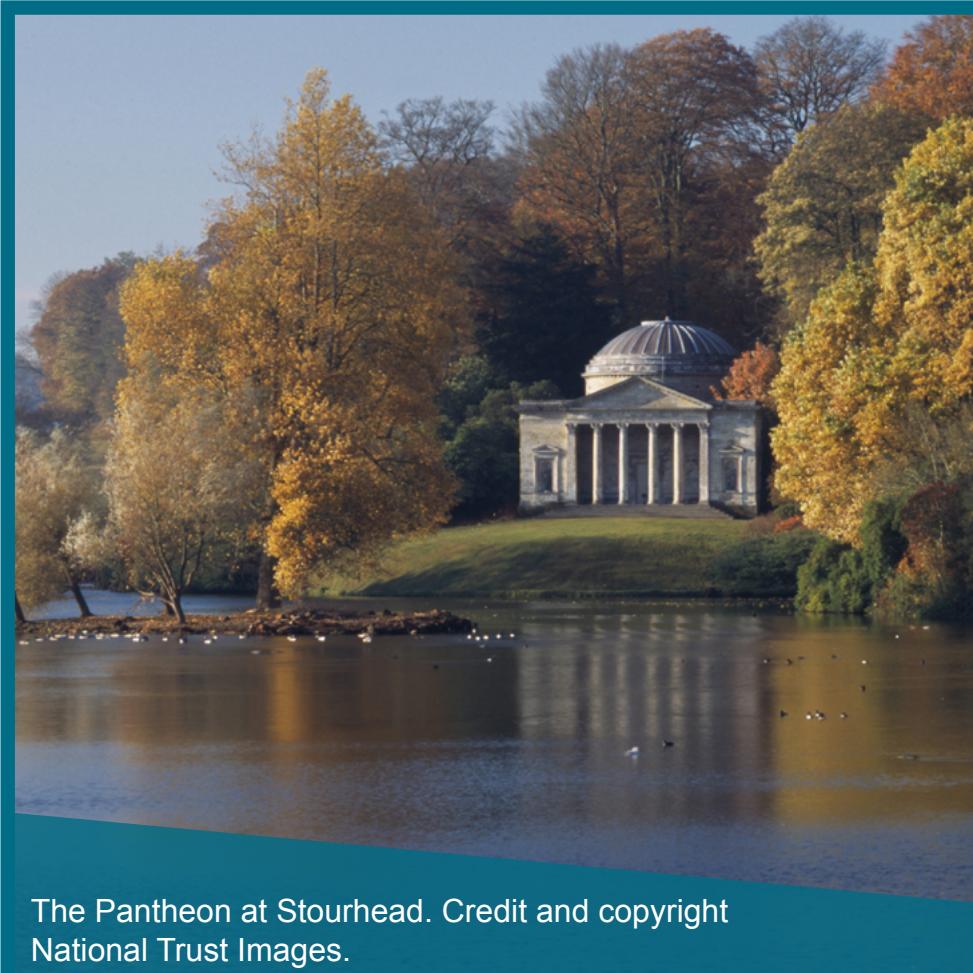
- involve staff in decisions that impact on their roles;
- launch an internal training and knowledge management programme as part of our overall training review; and
- target development resources to ensure that our staff have the necessary skills to undertake our regulatory role to the highest standards.

Key outcomes

It is important to us that our stakeholders have high levels of satisfaction with the service we provide and feel valued and supported.

Measures

We will undertake a customer satisfaction survey by 31 August 2014 and use the findings to improve EBs' levels of satisfaction with our services over the 2013/2014 baseline with identified improvements included in an action plan by 31 December 2014.



The Pantheon at Stourhead. Credit and copyright National Trust Images.

Regulatory efficiency and effectiveness

During 2013/2014 we restructured our organisation to ensure that we continue to focus on the delivery of an efficient and effective regulatory service to EBs, HMRC and our other stakeholders. As part of this process we identified a number of areas where we can make further operational efficiencies across the organisation.

We give six weeks' notice of a compliance inspection.

Inspection planning

We undertook a compliance inspection process review in 2013/2014 and developed an action plan of improvements for delivery in 2014/2015.

These improvements include the targeting of compliance inspections, planning of compliance inspectors' time and improved support to EBs in preparing for an inspection.

To assist our inspectors in preparing for compliance inspections we will move to a process where we issue work schedules on a six-monthly basis. This will ensure an efficient approach to time management and the scheduling of visits to reduce the number of long distance journeys inspectors undertake.

To assist EBs in preparing for an inspection we will ensure they are given a minimum of six weeks' notice of an inspection taking place. This was increased from two weeks in 2012/2013. The inspection date will be agreed with the EB and, if a proposed date is unsuitable, a new date will be suggested. We will be upfront about the time the inspection will take and its scope so that EBs are fully prepared for the inspection.

We will also reduce bureaucracy for EBs by looking at new ways of working, for example:

- identifying areas of improvement within EBs;
- reviewing our compliance leaflet to focus on an explanation of and reasons for inspections; and
- reviewing feedback from inspections around the level of disruption caused by an inspection taking place and make changes where appropriate to resolve this issue.

To deliver some of our operating cost savings we have reduced our budget for travel and subsistence and will be looking to develop more efficient visit patterns for our

inspections. The impact of this change will result in a delay in the production and issuing of compliance reports to EBs.

Enforcement process

In 2013/2014 we reviewed our enforcement process looking at our 'managing breaches' procedure and the time it takes for us and HMRC to review case files referred to them. We agreed a timeframe with HMRC for case referrals to ensure that we are able to progress cases quickly and decisions are communicated promptly.

Over the coming year we will further streamline our enforcement process to:

- make the process shorter and more effective;
- deliver detailed case files to HMRC covering all elements of the EB, not just those that have led to the review taking place;
- reduce the time it takes to prepare cases for review;
- implement a process so that enforcement decisions can be made outside of scheduled Board meetings where necessary; and
- ensure we are providing timely feedback to EBs.

Induction, networking and training

It is vital to the success of the LCF that new EBs and new starters within established EBs:

- are introduced to the LCF, its Objects and the requirements under the Regulations;
- have opportunities to network with other EBs carrying out similar projects; and
- receive technical training.

It is also important that all of our stakeholders understand how we assess project applications and what criteria and principles we use to approve or reject project applications.

Over the coming year we will further streamline our enforcement process.



John Smith Playing Field. Photo courtesy of SITA Trust.

To facilitate this aim we will publish an induction and training strategy which will set out our proposals for introducing EBs and new starters within established EBs to the LCF. We will work with EBs to identify and develop new training channels and methods to reach a larger number of EBs in cost effective ways.

This will include the delivery of networking opportunities and technical training on the Fund requirements as well as EBs obligations from project application through to completion. We will also publish a document explaining our project approval process. This will be a guide through the lifecycle of projects including timescales, compliance procedures and project completions.

Enquiry handling

The way we respond to enquiries is important and helps us to build positive relationships with everyone who contacts us including: those who are thinking of applying to become an EB, existing EBs submitting a project for approval, or those with enquiries about ongoing projects and clarification of the Regulations or our guidance.

Through our enquiry handling we will continue to show that we are fully engaged in helping individuals and organisations understand and comply with the Regulations. To support this objective we will improve how we manage enquiries by publishing our enquiry handling process which will explain how to make an enquiry to us and how we will respond to all enquiries we receive.

Based on the information provided to us we will ensure we provide consistent answers to all enquiries in a response that:

- answers the question(s);
- is factually correct, is easy to read and easy to understand; and
- signposts relevant sources of information, where appropriate.

We will record the enquiries we receive by email, by telephone and those made directly to our inspectors to identify key themes and issues. In response to these themes and issues we will review the clarity of our guidance, our website content and update our frequently asked questions.

Simplification

Through stakeholder feedback we have also identified a number of areas that require review and simplification.

Guidance manual

During 2013/2014 we consolidated all guidance notes issued during the year into

our guidance manual*. We have also undertaken a simplification review to ensure the manual remains clear and relevant, and have provided more examples to make the information more accessible.

We will also implement a programme of consultations, where required, based on feedback and comments from our stakeholders. We will ensure that any guidance issued as a result of consultations is disseminated to EBs and stakeholders and consolidated into the guidance manual.

Form 4 process

In 2013/2014 we reviewed the effectiveness of our process for listing EBs who have not returned their Statutory Annual Returns (Form 4) following a reduction in compliance.

Through the review we undertook a detailed analysis of late returns over the last three years to identify trends and developed and delivered a strategy aimed at improving the submission rate of Form 4s.

In 2014/2015 we will monitor the Form 4 return rates and impacts under our new Form 4 strategy and further develop our approach in future years to maximise compliance with the statutory requirements.



Large Heath Butterfly project.
Photo courtesy of Jason Lock.

We will also continue to focus on driving increased numbers of returns through our ENTRUST online (EOL) system by demonstrating the benefits of the system to EBs.

Key outcomes

As the regulator of the LCF we aim to facilitate EBs compliance with the Regulations. This outcome ensures that the Fund operates in accordance with the Regulations and delivers projects which benefit local communities and the environment.

* http://www.entrust.org.uk/assets/uploads/documents/Word_Version_Guidance_Manual_-_January_2014_v4.pdf

Actions

In line with best regulatory practice we aim to coach EBs to compliance by providing clear, concise and practical advice and guidance from pre-enrolment through to project delivery. Where appropriate we will deal with breaches in the Regulations in a proportionate manner.

To facilitate compliance with the Regulations we will take the following actions:

- publish high quality guidance which is easily understood and is accessible;
- continually develop our EB training framework including the use of e-delivery mechanisms;
- carry out a comprehensive programme of targeted compliance inspections based on risk and publish the results; and
- continue to develop our enforcement process to ensure that sanctions are effective, proportionate and meaningful.

Measures

- During the year, inspect EBs holding 90% of LCF funds as at 31 March 2014; and
- Increase the proportion of Form 4s received by the due date of 28 April 2014 above the 2013/2014 baseline.

Reporting requirements

Action	Date
Report to HMRC on EB compliance with Contributing Third Party guidance.	By 30 April 2014
Report to HMRC on the level of funds held by EBs as at 31 March 2014.	By 31 May 2014
Publish the annual Regulations Team Standards Report.	By 30 June 2014
Report to HMRC on the running costs on Form 4s of the top ten EBs and others that have running costs of more than than 10% and have increased by 5% on the previous year.	By 30 June 2014
Review the top ten EBs with unspent funds as at 31 March 2014 and report findings to HMRC.	By 31 July 2014

Strategic changes

Wind-up of the Landfill Communities Fund (LCF) in Scotland

The current Landfill Tax Scheme will end in Scotland in March 2015. By 31 March 2017 there is a requirement for all LCF projects in Scotland to be completed. All existing EBs who only operate in Scotland will be encouraged to revoke following the appropriate protection of LCF assets.

We will begin to implement our plans to manage the closure of the Fund in Scotland from 1 April 2015. This is a key strategic change for both the Fund and its regulation.

To achieve this process we have developed a framework with HMRC during 2013/2014 to close the Fund in Scotland.

The framework details our planned activity through the period to March 2017 and beyond. In 2014/2015 we will continue with the preparations for the closure of the Fund and commence the detailed communications and planning for March 2015.

The provisional key dates in the timeline for the wind-up of the Fund are:

Date	Milestone
1 April 2014	Outline of Fund closure to EBs with projects in Scotland.
Autumn 2014	Legislation expected to detail the winding up of the LCF in Scotland.
31 March 2015	Establish baseline of LCF funds held by EBs in Scotland.
1 April 2015	New Scottish scheme commences.
30 June 2015	Last LCF funding contributions from LOs to EBs.
30 November 2015	Ongoing monitoring of LCF funds held by EBs in Scotland and project completion.
1 April 2016	Review of incomplete projects.
31 March 2017	LCF closes in Scotland.
From 1 April 2017	Ongoing monitoring of assets/HMRC will seek clawback from LOs of remaining LCF funds held by Scottish EBs which do not operate outside of Scotland.

The focus of our activities in 2014/2015 will be:

- preparation and publication of guidance:
 - for EBs considering projects in Scotland;
 - on voluntary revocation of EBs in Scotland; and
 - on asset management and monitoring in relation to assets held in Scotland.
- consideration of the need for further guidance or training for EBs with projects in

- Scotland (as issues are identified);
- targeted communications detailing actions required by:
 - EBs based in Scotland; and
 - EBs based in the rest of the UK with projects in Scotland.
- data requests where additional information is needed to manage the closure of the Fund in Scotland to determine:
 - progress with projects; and
 - levels of LCF assets and liabilities.
- the introduction of further conditions for the registrations of projects in Scotland;
- planned inspection visits in relation to closing EBs and completed projects; and
- the voluntary revocation of EBs based in Scotland with no ongoing projects.

Other issues

We will prepare for other potential changes to the Fund as a result of further devolution of Landfill Tax powers to the Welsh Government.

Reporting

In view of the wind-up of the LCF in Scotland, and the potential for other changes to the Fund, it is vital that we have factual information on country-wide projects. We therefore consider it is appropriate to develop a new reporting regime which will require EBs to report their data on a country basis.

Breakdown of LCF by EB country

			Levy (£)		
	Active EBs	All projects (since 1996)	2010/2011	2011/2012	2012/2013
England	2,191	43,355	1,539,343	1,318,080	1,340,448
Northern Ireland	42	1,028	25,584	21,392	22,325
Scotland	570	4,787	120,107	110,925	129,011
Wales	191	1,532	27,793	21,822	18,800
Total	2,994	50,702	1,712,827	1,472,219	1,510,584

Key outcomes

We aim to ensure ongoing compliance with the Regulations throughout the transition period up until the complete closure of the LCF Fund in Scotland. We will ensure the closure is transparent and all funds spent in Scotland are correctly accounted for. An integral part of this process will be communication with EBs so that they are aware of the key changes and their obligations in respect of them.

To manage the closure of the Fund in Scotland, in partnership with HMRC, we will develop and implement a project plan from 1 June 2014 including:

- a communications strategy;
- Regulatory inspection and reporting schedule; and
- issuing of targeted guidance.

Reporting requirements

Action	Date
Issue report to HMRC on LCF assets in Scotland	By 31 May 2014

Demonstrating Fund impact

Following feedback and discussions with EBs and our stakeholders during 2013/2014 we will be placing a greater emphasis on demonstrating the impact of the LCF through the capture and sharing of key statistical information. We think it is important that everyone involved in the LCF is collectively able to demonstrate the impact that the Fund is having on the environment, communities and the benefits that are being delivered. We therefore want to develop a more effective approach to publishing information on the Fund, which must be cost effective in its operation and simple for EBs to deliver, to demonstrate the benefits that the Fund delivers to local communities.

Improved impact reporting

During 2013/2014 we completed a data cleansing exercise and we will continue to work with EBs to ensure any data provided to us in support of enrolments and project registrations is kept up-to-date, is accurate and is received in a consistent format.

The data cleansing exercise has enabled us to more effectively use the data we currently hold in reporting the impact of the LCF. However, until the end of 2013/2014, we only collected impact or value for money related data at project approval stage (Form 2) which provides pre-project evaluation data. We want to move to an approach which reviews actual outcomes as projects are delivered and completed.



Goleulong 2000 Lightship,
Cardiff Bay. Photo courtesy of Community
Funding Resources Ltd.

During 2014/2015 we will use the data we hold to develop more targeted reporting. This will include, but is not limited to, reports on:

- the size and leverage of the Fund as a whole and regionally;
- regional projects; and
- specific, common or upcoming project types such as skate parks.

Alongside these additional reports, we will continue to report on the overall size of the Fund and split of monies between Objects.

We will also review the data we currently collect and hold, and the forms we use to collect this, to assess whether this remains fit for purpose and to identify any gaps in our data collection. We will analyse and challenge the integrity of the data we gather to ensure that all of our reporting processes run efficiently and that all reports are delivered on time.

In particular we will develop the findings of our consultation on the value for money (VfM) questions in Form 2, completed in early 2014/2015, to consider how we are gathering data as well as what we are reporting on from the data. We will listen and respond to any feedback we receive and will update any processes, where relevant, to improve our approach in future years.

We will also implement a data collection programme to gather the information we are required to report to HMRC. The data collection programme will cover both data collection standards and data handling standards.

Under these standards we will obtain information both accurately and in a timely manner, which we consider will reduce the administrative burden on EBs by:

- only obtaining data necessary for the management and review of the Fund;
- providing notice of information requests where possible;
- obtaining all of the data we require the first time we ask for it;
- ensuring consistency of data reporting;
- implementing data handling controls;
- reviewing our accuracy and controls on data collection and handling; and
- nominating a data lead within the organisation who will take responsibility for the ongoing management of our data.



RSPB Eastern England, Securing a sustainable future for wildlife on RSPB Havergate Island.
Photo courtesy of Biffa Award.

We are introducing a project completion form.

We will integrate our data collection approach with our regulations, registrations and compliance process reviews ensuring we are asking questions once and getting all of the information we require the first time we ask.

Post-project evaluation and analysis

Post-project evaluation is an essential aid to assessing whether VfM is being achieved from LCF projects. We will also review our systems and processes during 2014/2015 and implement changes that are needed to gather the additional post-project completion data required to support the reporting of the impact of the LCF. This will include the introduction of a project completion form. We will also make recommendations about how our data handling and reporting can be enhanced to:

- improve the outcomes of the LCF by making available information about projects that have been delivered and outcomes that have been achieved;
- improve decision making by making available robust information about the projects, what has been delivered and in what circumstances;
- ensure VfM is delivered through project efficiency and effectiveness by sharing best practice; and
- share information from projects which have not progressed to plan, or to their original timescale, to ensure lessons can be learned and that the LCF delivers VfM.

During 2015/2016 we will launch revised processes and begin our post-project completion data collection process.

During 2016/2017 we will begin reporting on the post-project completion data using this to show a full picture of the impact of the LCF from project application through to completion.

Key outcomes

We will establish a framework which will allow us to effectively identify and demonstrate the impact of the Fund in delivering its core aims of benefiting communities disaffected by landfill and the environment.

Actions

The following steps will be taken to establish the framework:

- a review of questions asked on Form 2 will be carried out and changes implemented by 1 April 2014 to ensure that suitable information is captured; and
- a new form will be implemented by 1 July 2014 to capture the actual benefits that projects have delivered post-completion.

Measures

- Receive post-project completion forms for 75% of completed projects.

Reporting requirements

Action	Date
Provide HMRC with a VfM report	By 31 August 2014

Organisational value for money

Planning cycle alignment

During 2013/2014 we reviewed our business cycle and processes and made some timing changes to enable us to better manage our internal workflow and EBs' time. We have now developed a revised business cycle which we will embed across the organisation through 2014/2015:

Planning cycle



E-delivery

As part of our drive to deliver more efficient operations and our commitment to the principles of sustainability, we plan to work towards the introduction of a paperless office. We will increase the use of e-delivery in our communications and drive further use of EOL throughout the next year.

To achieve this we will be reviewing the technology we already have available to ensure we are using it effectively and we will also aim to identify technological opportunities that will improve the way we deliver our services.

We intend to improve the way our compliance inspectors capture records and information when visiting EBs. To do this we plan to provide all inspectors with portable scanners to electronically capture information at the time of the inspection. We estimate that the introduction of this change will reduce costs to EBs as they will no longer need to create duplicate copies of the documents they hold. It will also enable our compliance inspectors to use their time more efficiently as they will no longer need to bring paper copies back to the office to scan and then discard.

It is our intention to cease printing the majority of our operational documents. We would normally only consider printing major documents, for example our Corporate Plans and Annual Reports, and will instead ensure these are clearly and readily available on our website. We will also consider other ways to disseminate the information held in our corporate documents including combining a number of messages in one communication, through key fact sheets and through social media. Through a reduction in printing and an increase in e-delivery we will reduce our postage requirements as well as our impact on the environment.

Using e-delivery for communications will allow us to create and deliver more targeted communications ensuring these are relevant to the recipient and deliver the desired response or action.

Ultimately we want to move towards e-delivery from our stakeholders and EBs as well as internally. We plan to do this through a reduction in paper submissions of statutory forms, an improvement in our enrolment processes, as well as online payment routes for registration fees. We will scope with EBs those areas which affect their operations before applying any changes.

Key outcomes

Our aim is to establish more efficient and effective ways of working in order to deliver better value for money and enhanced service levels to our stakeholders.

Actions

In order to drive forward efficiency, reduce waste and improve our service levels we will:

- cease printing full Corporate Plans and Annual Reports; and
- continue to publicise to EBs and encourage EBs to use our online services.

Measures

- Increase the proportion of projects submitted online above the 2013/2014 baseline; and
- Increase the proportion of reporting forms (Forms 3, 4 and 7) submitted online above the 2013/2014 baselines.

Resource requirement

We want to provide high quality regulatory services to EBs and we are conscious that in doing so we need to be able to demonstrate that we are providing value for money from the levy we receive.

This is why each year we critically examine our expenditure requirements and build up a resource requirement that will enable us to deliver on the commitments set out in this Plan. To do this we use a Zero Based Budgeting (ZBB) approach to challenge why we need to expend resources in support of activity so that we achieve an efficient allocation of resources based on actual needs rather than past delivery of services.

As part of our drive to reduce the cost of regulating the LCF we take advantage of opportunities to renegotiate contracts for services when appropriate. For 2014/2015 we have reduced the cost of accommodation for our Leamington Spa office by 32%.



Sir Trevor Brooking, Kewford Eagles Football Club.

Photo courtesy of Mark Crook.

The following tables provide a summary of our resource needs for 2014/2015 and an estimation of requirements over the life of this Plan. HMRC have approved the 2014/2015 requirement.

Operating costs

Expenditure item	2013/2014 resource requirement	2014/2015 resource requirement	Variation between 2013/2014 and 2014/2015 budget	2015/2016 forecast budget	2016/2017 forecast budget
	£k	£k	£k	£k	£k
Directors remuneration	68	70	2	3	71
Staffing costs	1,056	1,067	11	1	1,088
Personnel costs	86	74	(12)	(14)	74
Establishment costs	132	105	(27)	(20)	105
General expenses	81	57	(24)	(30)	57
IT costs	43	34	(9)	(20)	34
Depreciation	7	3	(4)	(58)	3
Net investment income after taxation	(20)	(12)	8	40	(12)
Scottish closure	0	(15)	(15)	100	(20)
Total operating cost	1,453	1,383	(70)	(5)	1,400
					1,443

Other expenditure

Expenditure item	£k	£k	£k	%	£k	£k
IT development	10	0	(10)	(100)	0	0
Website development	20	0	(20)	(100)	0	0
LCF in Scotland	0	35	35	100	0	0
Total other expenditure	30	35	5	17	0	0

Gross and net resource requirement

Gross resource requirement	1,483	1,418	(65)	(4)	1,400	1,443
Funding mechanism adjustment	(50)	29	79	158	46	0
Net resource requirement	1,433	1,447	14	1	1,446	1,443

Sustainability

Although we do not have a significant impact on the environment around us, we still take our obligations to the principles of sustainability seriously. As such we have outlined our programme to move towards e-delivery and a paperless office. However, while this programme is being delivered we will continue to:

- use recycled materials wherever possible and encourage our staff to recycle;
- look to save energy as much as possible, including the introduction of low energy lighting within our offices where appropriate; and
- encourage our staff to use alternative and more carbon neutral ways of commuting to work and undertaking their duties, for example, taking part in the Cycle to Work scheme, walking to work and using public transport.

We take our obligations to the principles of sustainability seriously.



Trinity Centre, Ossett. Photo courtesy of Andy Deeks.

Key performance indicators

Agreed with HMRC

Target 1	Standards of service delivery.
1.1	Approve 98% of eligible applications for EB enrolment and project approval within five working days.
1.2	Undertake a customer satisfaction survey by 31 August 2014. Use the findings as part of a continuous improvement programme to increase EBs' level of satisfaction with ENTRUST's services over the 2013/2014 baseline.
Target 2	Enhance the accountability and transparency of the LCF by reporting and publishing information about its operation.
2.1	Publish accurate LCF and EB statistical information and guidance within ten working days of a notified change.
Target 3	Compliance with the Regulations.
3.1	Complete risk-based compliance reviews, targeting the highest risk EBs with specific regard to: <ul style="list-style-type: none">• Project/spend compliance;• Level of unspent funds; and• Running and administration costs.
3.2	Work with EBs collectively and individually to help facilitate the reduction in the level of unspent funds. Provide a high level summary of the work undertaken to address unspent funds as part of the quarterly meeting reports.
3.3	By 30 June 2014 publish the 2013/2014 Regulations Team Standards report.
Target 4	Reporting.
4.1	Provide HMRC with high quality analytical reports in line with the agreed reporting schedule.
Target 5	Deliver value for money.
5.1	Actively consider opportunities to reduce future costs and make proposals to HMRC by 15 December.
5.2	Increase the proportion of projects and reporting forms (Forms 3, 4 and 7) submitted online above the 2013/2014 baselines.
Target 6	Preserve the integrity of the Landfill Communities Fund.
6.1	Identify and provide evidence based reports to suggest improvements to the LCF regime.



Regulating the Landfill Communities Fund; benefiting people and the environment



New Shoots Permaculture Project.
Photo courtesy of New Shoots Permaculture.

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