



## The responsibilities of an Environmental Body (EB)

***You are receiving this guide as your organisation is receiving Landfill Communities Fund (LCF) money and is enrolled with ENTRUST as an EB; you therefore must ensure your organisation adheres to its obligations as they are a requirement of receiving and spending LCF funds.***

The most common way for community and environmental projects to receive LCF money is from funding EBs, sometimes called distributive EBs. EBs are subject to statutory requirements placed on them by the [Landfill Tax Regulations 1996](#). If the organisation receiving the grant is also an EB it is subject to these same obligations. For further help there is detailed [Guidance](#) and [Training Resources](#) on our website and also a set of [FAQs](#) or you can contact ENTRUST on 01926 488 300 and [helpline@entrust.org.uk](mailto:helpline@entrust.org.uk)

### Projects

No LCF money can be spent before a project is approved by ENTRUST. When a project is registered it is given start and end dates by the EB. If the project is likely to go over its end date an extension must be sought. Any expenditure occurred outside of the start and end dates will be considered non compliant expenditure. A 3 month extension can be selected on [ENTRUST online \(EOL\)](#) and further extensions can be applied for by contacting the helpline on [helpline@entrust.org.uk](mailto:helpline@entrust.org.uk). Once a project has finished a project completion form will need to be completed. This form asks for detail on the outcomes of a finished project.

### Financial returns

When a funding EB transfers money to another EB it is the responsibility of the transferring EB to report this to ENTRUST, within 7 days. The recipient EB does not need to report this. Please note that any money received directly from a landfill operator must be reported to us by the receiving EB within 7 days; however if you are receiving your money from a funding EB this is unlikely to apply to you.

Every year whilst the EB remains enrolled with us an Annual Return must be submitted. This form, also known as a Form 4, must be submitted to us by 28 April in each year. This form is how EBs report all LCF funds held, received, transferred or spent in a financial year. Even if no money has been received or spent a nil return should be submitted. If you do not return your Form 4 - a statutory duty - your status as an EB will be frozen, restricting your LCF activity. Once project activity has been completed, EBs can cancel their enrolment by applying to [revoke their EB status](#).

### How do I complete these forms?

All forms can be submitted on EOL. Contact information and details of your trustees or directors can also be updated on EOL - it is a requirement to update us of any changes.

### Records

EBs must keep records of all funds received and how the money has been spent for six years. EBs should keep a file for each project to ensure that the required information is maintained and accessible.