



Handover checklist

This checklist is to guide Environmental Bodies (EBs) when the person responsible for managing the Landfill Communities Fund (LCF) work of the organisation is handing over the duties to another individual.

As an EB it is essential that you comply with the Landfill Tax Regulations 1996 (Regulations); we find that staff/volunteer changes are a common cause of misunderstandings or lack of knowledge within EBs. EBs must ensure that changes in those with responsibility for LCF administration within an EB do not result in a loss of awareness of an EB's obligations. Not understanding your responsibilities can lead to potential breaches of the Regulations. Preparing for a smooth transition will bring many benefits to the EB including a lower risk of non-compliant activity and a more efficient use of your resources.

The handover checklist covers what paperwork needs to be handed over but also actions that need to be completed such as:

- notifying ENTRUST of the change in contact within seven days;
- informing the new contact of the ongoing obligations for EBs; and
- informing the new contact of the forms that are required to be submitted to us.

It is important that the new person is aware of these requirements and any deadlines that may exist, for example the annual return period for the Statutory Annual Return.

Item/Action	Handover complete?
Documents & Information	
Project file for each project. For a guide to what should be contained in project files we have written a checklist to assist EBs. This can be found on the Training Resources page on our website. A file should be available for all projects, whether they are completed or are at earlier stages. Project files, at the minimum, should contain project costings, budgets, project expenses and invoices	
Details of the person responsible for your LCF bank account and details of signatories	
Bank statements and mandates for your LCF account	
Management accounts including information on your running costs charged to the LCF	
Details of contributions and transfers (amount, date and source) and how these have been spent	
Details of any income derived and how it has been spent	

Names and addresses of all Contributing Third Parties (CTPs)	
Any contracts, planning permission, land registry or other legal documents for LCF works	
Any documented procedures you use and the review process for these	
Your Board papers including project approval documentation	
Your governance structure	
LCF Asset register – monitoring periods and evidence of monitoring	
Risk register	
Your document retention policy	
Actions	
ENTRUST online (EOL) – set up the new person as a new contact if not already done and ensure they are marked as the new 'main contact'. It is this contact that receives all correspondence from ENTRUST and can complete all the forms required of EBs on EOL; the change should be notified to us within 7 days	
Instruct on reporting responsibilities and how this is done for the following: <ul style="list-style-type: none"> • Form 2 (Project registration) • Project extensions, if relevant • Form 3 (Contribution received), if relevant • Form 4 (Statutory annual return) • Form 7 (Transfer of money), if relevant • Form 9 (Project completion) • Informing ENTRUST of changes in directors or governing document 	
Advise of the process for payment of ENTRUST levy payable on contributions received; these are payable 14 days from receipt of invoice	
Advise if any ENTRUST inspections are planned	
Advise on the current status of any ongoing projects	
Advise on the guidance available to EBs - the ENTRUST website and any internal documents you may have or guidance from your funder(s)	
Advise on the ENTRUST online training module. The module covers the basic knowledge required to participate within the LCF, the regulatory requirements surrounding any LCF funding organisations may receive and the obligations and responsibilities of an enrolled EB. The training module is an excellent resource for new contacts needing to learn about the LCF and how to manage the Statutory obligations relating to the scheme. The module takes approximately 30 minutes to complete and can be accessed through the following link: EB Enrolment Module	

Advise on ENTRUST training resources and events available to new contacts – this can be found on the Training page on the ENTRUST website; attend training event if possible	
Advise on funder(s) details – processes and contacts	
Notify funders of any projects in progress of the change of main contact and their contact details	

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