



Value for Money Report 2015/2016



What is the Landfill Communities Fund (LCF)

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 objectives contained in the Landfill Tax Regulations 1996 (Regulations).

Under the LCF, Landfill Operators (LOs) are able to pay a proportion of their landfill tax liability to not-for-profit organisations which deliver projects for the benefit of communities and the environment in the vicinity of a landfill site.

Landfill Communities Fund Objects

There are six main areas of work ('Objects') that qualify for funding under the LCF

Object A	The reclamation, remediation or restoration of land which cannot currently be used
Object B	The prevention of potential for pollution or the remediation of the effects of pollution
Object D	The provision, maintenance or improvement of a public park or another public amenity
Object DA	The conservation of a natural habitat or of a species in its natural habitat
Object E	The restoration of a place of religious worship or of historic or architectural interest
Object F*	The provision of financial, administrative or other similar services by one EB to another

* Object F was removed from the Regulations from 1 April 2016 as part of the Government's reform of the LCF.

Reporting

In accordance with the Terms of Approval and the Reporting Schedule agreed between ENTRUST and HMRC in our 2016-2019 Corporate Plan, in August 2016 ENTRUST provided HMRC with a Value for Money (VfM) report containing an analysis for the period 2013/2014 to 2015/2016 of the value of Landfill Community Fund (LCF) monies invested in projects and VfM data for projects completed in the 2015/2016 reporting year.

We are publishing a summary of the data contained in that report so that interested parties may access it. The data highlights the achievements of the LCF since 2013 and demonstrates the positive impact of the LCF on communities affected by landfill, and upon the environment. The data is primarily collected from the Form 9 Project Completion Form.

Expenditure on projects in the last three years

Total expenditure on projects during 2015/2016 was £82.12 million, representing a decrease of £5.07 million in comparison to the previous year.

	2013/2014	2014/2015	Percentage change	2015/2016	Percentage change
Project expenditure	£84,407,825	£87,197,658	+3.3%	£82,151,625	-6.1%

Object D projects accounted for 80.8% of expenditure on completed projects during 2015/2016, followed by Object DA projects which accounted for 11.6%.

Year	Expenditure on projects by LCF Object						Total
	A	B	D	DA	E	F	
2013/2014	0	£1,500	£64,552,033	£13,352,880	£6,428,738	£72,673	£84,407,825
2014/2015	£1,500	£0	£64,927,778	£15,693,317	£6,570,063	£0	£87,197,658
2015/2016	£32,329	£0	£63,492,409	£11,469,560	£7,096,703	£60,624	£82,151,625
Total	£33,829	£1,500	£192,972,220	£40,515,757	£20,095,504	£133,297	£253,757,108

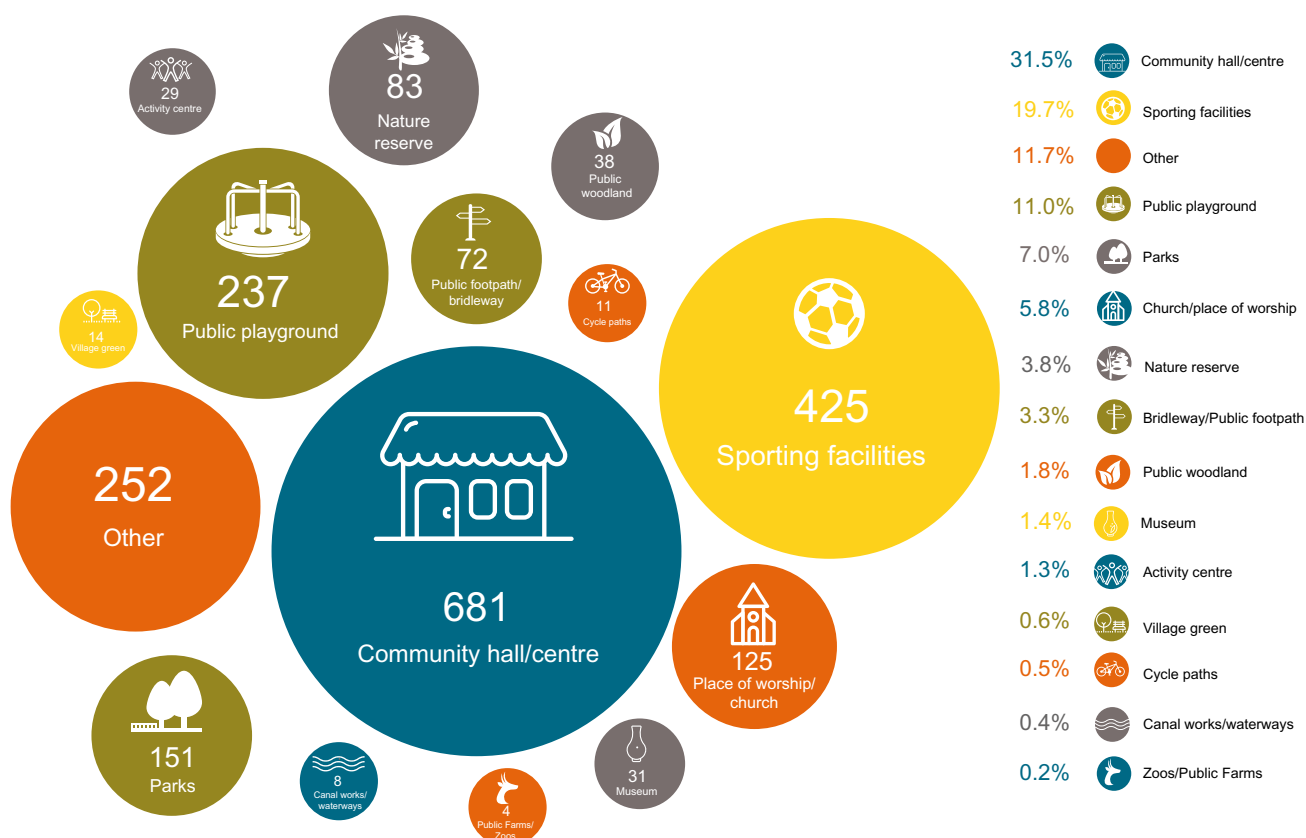
Numbers of completed projects in the last three years

2,652 projects were reported as completed in 2015/2016, 246, or 8%, fewer than the 2,898 projects completed in 2014/2015 and 424, or 13.78%, fewer than the 3,076 projects completed in 2013/2014.

Year	Number of projects completed by LCF Object per year						Total
	A	B	D	DA	E	F	
2013/2014	0	1	2,482	347	245	1	3,076
2014/2015	1	0	2,305	390	202	0	2,898
2015/2016	1	0	2,145	309	196	1	2,652
Total	2	1	6,932	1,046	643	2	8,626

Object D projects

Community Halls were the most popular Object D amenity type, accounting for 32% of all completed Object D projects during 2015/2016. Sporting facilities were the next most significant type with 20% of the projects.



Object DA projects

Terrestrial invertebrates were the most common groups of species to have been conserved, or protected by Object DA projects in 2015/2016, followed by birds, following the trend of earlier years. In 2015/2016 lowland farmland was the most common habitat to be conserved, but this varies each year.

Volunteering

Project volunteer numbers reported show a decrease in overall volunteer numbers since 2013.

	2013/2014	2014/2015	2015/2016
Number of volunteers	203,272	282,129	101,358

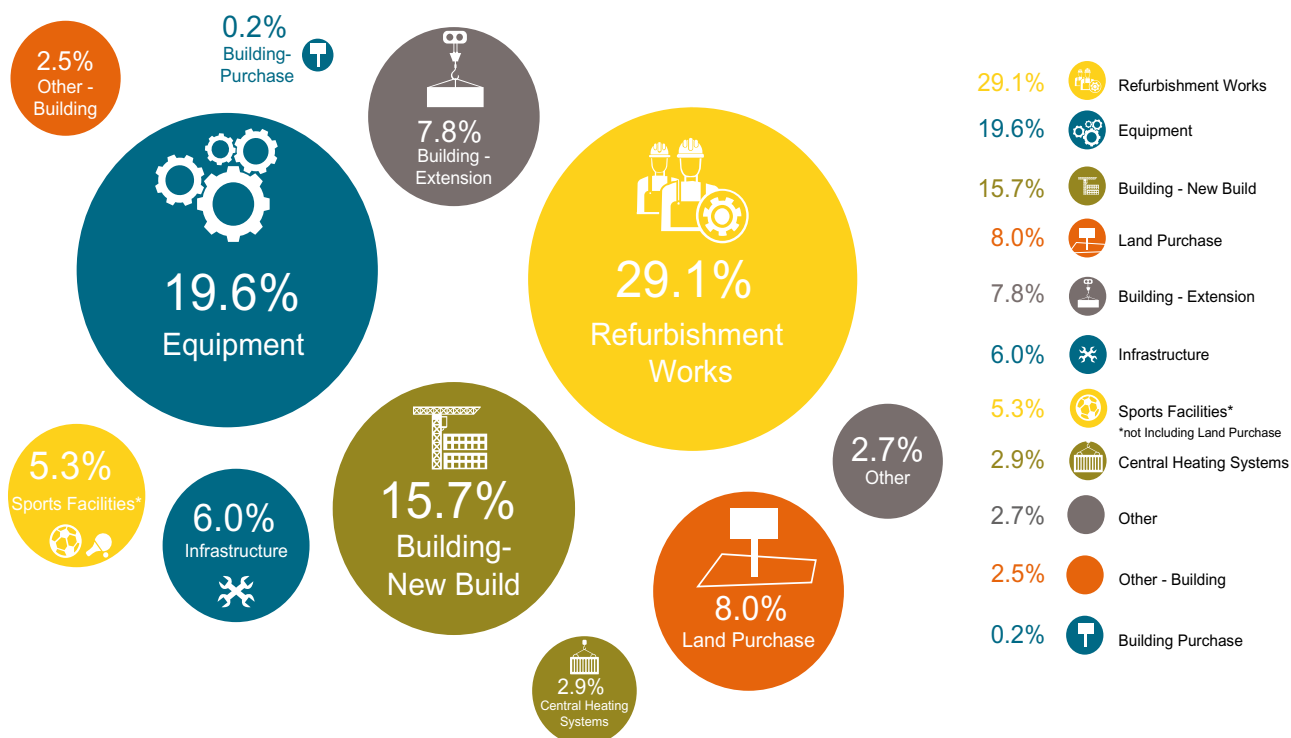
Assets purchased or created with LCF funding – asset types

EBs reported assets purchased, or created using LCF monies.

	2014/2015	2015/2016
Total LCF expenditure on projects for which a project completion form has been submitted	£75,560,198	£83,791,779
Total LCF expenditure on capital assets	£33,286,072	£41,236,622
Percentage of LCF project expenditure which was spent on capital assets	44.0%	49.2%

LCF expenditure on asset types for projects completed in 2015/2016 (all Objects)

Refurbishment works account for the largest percentage of LCF expenditure on assets at 29.5% followed by all categories of buildings which amount to 26.1%.



Amount of funding generated from other sources

EBs reported the total amount spent on their project in addition to the amount of LCF money spent on the project. This information provides a better understanding of the wider financial impact that the LCF delivers to communities and the environment. LCF funding accounted for more than half of total funding for projects completed in 2015/2016.

	2015/2016
Total LCF expenditure on projects for which a project completion form has been submitted	£83,791,779
Total funding from all other sources	£137,713,001
LCF funding as a percentage of all funding	60.8%

Project sustainability

For the 2,547 projects for which there was a submitted Project Completion form for 2015/2016, EBs provided information on the expected income derived from their project, reductions in utility costs, creation or maintenance of jobs, and increases in visitor numbers as a result of their project going ahead.

	Total for projects in 2014/2015	Average per project in 2014/2015	Total for projects in 2015/2016	Average per project in 2015/2016
Expected Income Derived	£4,567,111	£1,749	£4,917,656	£1,931
Expected reduction in utility costs	£396,478	£152	£651,065	£256
Expected creation of new jobs or maintenance of existing jobs	1,368	0.52 FTE	1,194	0.47 FTE

Achieving the intended outcome

For the 2,547 projects for which there was a submitted Project Completion form for 2015/2016, EBs reported whether the project has achieved its intended outcome.

	Total for projects in 2014/2015	Percentage of 2014/2015 projects with positive response	Total for projects in 2015/2016	Percentage of 2015/2016 projects with positive response
Achieved intended aims	2,505	95.9%	2,511	98.6%
Improved the lives of people in the community or achieved environmental benefits	2,438	93.3%	2,424	95.2%
Brought together people from different backgrounds	1,768	37.7%	1,721	67.6%



www.entrust.org.uk

ENTRUST

Regulating the Landfill Communities Fund
Benefiting people and the environment