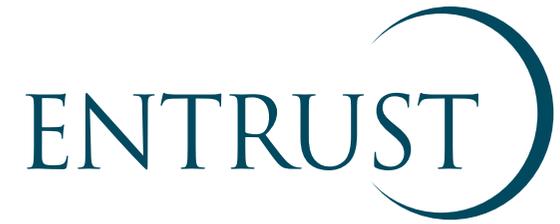
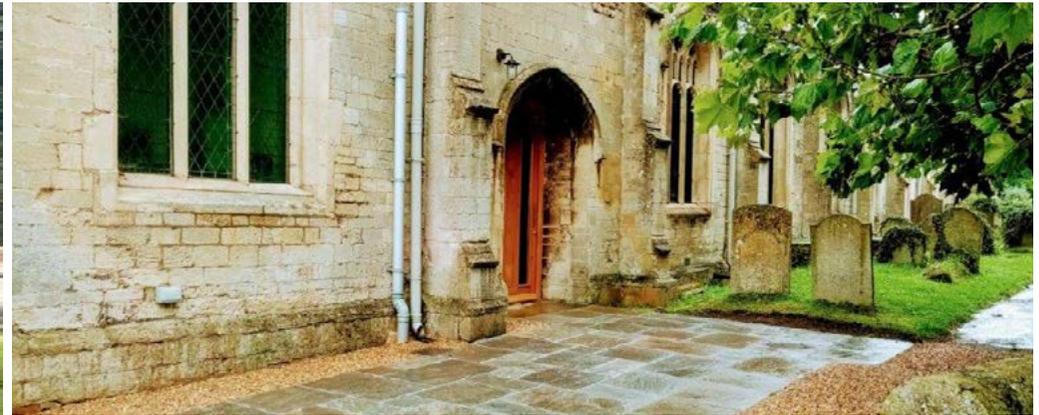




# 2021 – 2024 Corporate Plan



Regulating the Landfill Communities Fund  
Benefiting people and the environment



Since its inception in 1996 the Landfill Communities Fund (LCF) has supported more than 60,000 community and environmental projects across the UK with funds totalling over £1.7bn.

# Summary from the Chair and Chief Executive

The Landfill Communities Fund (LCF) is an innovative tax credit scheme enabling operators of landfill sites in England and Northern Ireland to contribute money to organisations enrolled with ENTRUST as Environmental Bodies (EBs). EBs carry out projects in England and Northern Ireland that comply with the objectives set out in The Landfill Tax Regulations 1996 (Regulations).

ENTRUST has operated as the Regulator of the LCF since its inception in 1996. In undertaking this role, ENTRUST:

- Mitigates the risk of financial loss to the Exchequer by providing HM Revenue & Customs (HMRC) with independent assurance that LCF monies are spent compliantly in accordance with the Regulations; and
- Continues to deliver the requirements of the ENTRUST/HMRC Terms of Approval (TOA), which ensure that we fully support HMRC in regulating the fund and delivering the annual objectives and Key Performance Indicators (KPIs) set by HMRC.

Our Corporate Plan for 2021-2024 sets out the regulatory activities across our business which we consider are key in supporting these objectives across this Corporate Plan period. During the COVID-19 pandemic, at the end of 2019/2020 and throughout 2020/2021 we continued to operate using our Business Continuity Plan (BCP). The regular testing and structure of this plan enabled ENTRUST to maintain a 24/7 e-delivery framework, which delivered the continuation of a fully-serviced regulatory function. ENTRUST's proven ability to manage our business and respond to fast changing and challenging circumstances provides HMRC with robust assurance in relation to the regulation of the LCF and with regard to any continuing challenges from the pandemic in 2021/2022.

In 2020/2021 we undertook a post implementation review of the BCP and following the 'live-fire' test of the BCP during the COVID-19 pandemic we have made a number of recommendations based on the lessons learnt.

These will be carried forward in 2021/2022 to further strengthen the BCP in light of the pandemic or other future situations.

In 2021/2022 we will continue to maintain our 'coaching to compliance' ethos by focusing on the stakeholder experience that we offer to EBs and by minimising the administration burden on them. In achieving this objective, we will undertake a formal consultation regarding our training package and the format of our Guidance Manual to ensure they both continue to meet stakeholder needs.

Due to the potential ongoing effects of COVID-19 on normal business operating models, we will utilise virtual technology (such as video conferencing) to support our innovative stakeholder engagement plan which includes positive partnering relationships between the ENTRUST Board members and Chief Executive (CEO) and the Boards and CEOs of our largest stakeholders. We will also continue to facilitate an annual engagement meeting between these stakeholders and HMRC, regular liaison meetings with the Association of Distributive and Environmental Bodies (ADEB) and our Information and Networking Forum (INF) which allows EBs to get together and share best practice and ask for advice and guidance.

In delivering our statutory role, our overarching strategy is to remain a lean, agile, proactive and efficient regulator, committed to providing continual improvements in the regulation of the LCF. We continually seek to improve and increase our regulatory assurance to HMRC whilst minimising our resource requirement and we consider that our 2021/2022 organisational structure continues to reflect the core level of staffing that ENTRUST requires to regulate the LCF to an appropriate standard in accordance with the requirements of the TOA, and to mitigate the risk of financial loss to the Exchequer by providing HMRC with independent assurance. Our organisational structure has been developed to utilise our staff most effectively, delivering more for less. To achieve this, we ensure our organisation is cross-skilled, sharing resources and multi-skilling across teams and functions.

Dr Ann G Limb CBE DL  
Chair, ENTRUST

Christopher Welford  
Chief Executive, ENTRUST



Practice Net Restoration project, West Bromwich Dartmouth Cricket Club (WBDC)



Photos courtesy of WBDC funded through Enover Community Trust and Istock Enover Trust

## Target 1

**Achieve standards of service delivery and effectiveness acceptable to stakeholders of a modern regulator**

- Approve 100% of eligible applications to enrol as an EB within five working days.
- Approve 98% of eligible project applications within five working days.
- Undertake a customer satisfaction survey by 31 August 2021 and use the findings to improve EBs' level of satisfaction with our services with identified improvements included in an action plan developed by 31 December 2021.



## Target 2

**Enhance the accountability and transparency of the LCF by reporting and publishing information about**

- Provide reports to HMRC against the agreed reporting schedule.



## Target 3

**Secure/increase the level of compliance with the Regulations**

- During the 2021/2022 year inspect at least one third of active EBs to monitor compliant spend, focusing on the areas of highest risk based on previous non compliance, risks identified through the risk model and issues identified during the year.
- Ensure that 99 per cent of LCF funds are reported through the Statutory Annual Return (Form 4) by the due date of 28 April 2021.



## Target 4

**Deliver value for money**



- Following the implementation of our e-delivery policy, maintain the online submission of all forms at 100 per cent in 2021/2022.
- Publish 2020/2021 benchmarking data for EBs by 30 June 2021.

## Target 5

**Report to HMRC by 31 July 2021 priority regulatory improvements to the Landfill Tax Regulations 1996. Implement agreed changes to guidance or regulation in accordance with agreed timescales**

- Conduct targeted compliance interventions and if necessary consultation exercises to identify issues and make recommendations supported with robust analysis and evidence.



ENTRUST is the regulator of the Landfill Communities Fund (LCF), an innovative tax credit scheme enabling Landfill Operators to contribute money to enrolled Environmental Bodies (EBs) to carry out environmental projects in local communities.

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

We regulate both the 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 are funded through:

- an application fee of £100 which is payable by organisations when they apply for approval to become an EB and enter the scheme; and
- a levy paid by all approved EBs on all qualifying contributions received from Landfill Operators in England and Northern Ireland. For 2021/2022, HMRC have set the levy at 2.91 per cent which applies to all contributions received on or after 1 April 2021.

	2020/2021 Approved Budget £'000	2021/2022 Approved Budget £'000	Variation £'000
Resource Requirement	1,066	1,065	(1)
Funding Requirement	862	1,089	227

Front cover images (clockwise from top left): Manton Jubilee Field Community Outdoors, image courtesy of Community First; St Thomas a Becket Church, image courtesy of Mick George Community Fund administered by Grantscape; Charteris Community Centre, image courtesy of Augean Community Fund administered by Grantscape; Delamere Beaver Project, Cheshire Wildlife Trust funded by Biffa Award image courtesy of Rachel Bradshaw



Green Spire Church, Ilkeston

Photo courtesy of FCC Communities Foundation



Mural at Gabrielle Close, FCC Communities Foundation

Photo courtesy of Nottingham City Council



Gobions Wood

Photo courtesy of Hertfordshire and Middlesex Wildlife Trust funded by Biffa Award



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