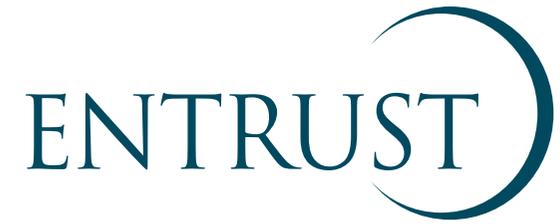
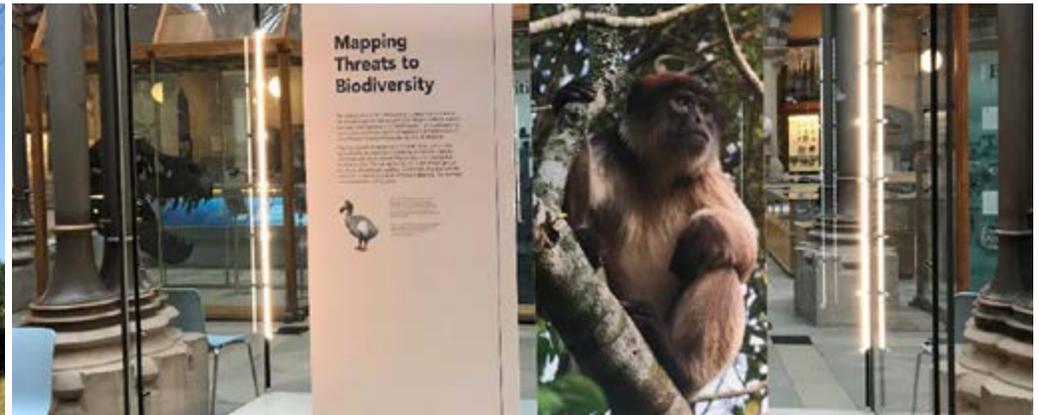




2022 – 2023 Corporate Plan



Regulating the Landfill Communities Fund
Benefiting people and the environment



Since its inception in 1996 the Landfill Communities Fund (LCF) has supported more than 62,000 community and environmental projects across the UK with funds totalling over £1.7bn.

Summary from the Chair and Chief Executive

Welcome to our Corporate Plan for 2022-2023 which sets out the regulatory activities across our business, which we consider are key across this Corporate Plan period. In developing the Plan, we have taken into consideration the impact of the COVID-19 pandemic, and the possibility of any ongoing issues during 2022/2023. Our robust Business Continuity Plan (BCP) enabled ENTRUST to maintain a 24/7 e-delivery framework, which delivered the continuation of a fully-serviced regulatory function and we are confident we will continue to do so throughout 2022/2023.

ENTRUST has operated as the Regulator of the Landfill Communities Fund (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 Landfill Tax Regulations 1996 (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.

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.

Vital to undertaking our service improvement and improving our efficiency is our innovative stakeholder engagement plan which includes positive partnering relationships between ENTRUST and our key Stakeholders. We will 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. As ever, we will also 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.

We continually seek to improve and increase our regulatory assurance to HMRC through efficient service and business delivery whilst minimising our resource requirement and we consider that our 2022/2023 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.

As a business committed to the 'thriving at work' standards, we will continue to put in place measures that do not just safeguard our Staff but also allow them to develop individual resilience and to thrive. The Company also considers that data protection and cyber security are key to our business resilience and we will continue to remain compliant with all data protection laws, and maintain our multi-layered approach to our cyber security measures. As a best practice organisation, we believe it is important to consider our environmental footprint and to continually review and improve our environmental performance. In 2022/2023 we will commit to reporting on the Company's carbon use.

Finally, we look forward to working with all our Stakeholders in 2022/2023 to continue to ensure that LCF funds are spent compliantly on projects which benefit the local community and environment.

Dr Ann G Limb CBE DL
Chair, ENTRUST

Christopher Welford
Chief Executive, ENTRUST



Puriton Pump Track in Somerset, funded by Viridor Credits Environmental Company



Photos courtesy of Tom MacDonald at Velo Solutions and Nick Berry at Viridor Credits

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 2022 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 2022.



Target 2

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

- Provide reports to HMRC against the agreed reporting schedule.



Target 3

Secure/increase the level of compliance with the Regulations

- During the 2022/2023 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 2021/2022 Statutory Annual Return (Form 4) by the due date of 28 April 2022.



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 2022/2023.
- Publish 2021/2022 benchmarking data for EBs by 30 June 2022.

Target 5

Report to HMRC by 31 July 2022 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 2022/2023, HMRC have set the levy at 3.56 per cent which applies to all contributions received on or after 1 April 2022.

	2021/2022 Approved Budget £'000	2022/2023 Approved Budget £'000	Variation £'000
Resource Requirement	1,089	1,110	21

Front cover images (clockwise from top left):

Water Vole project, Cotswold Lakes Trust, funded by The Hills Group photo courtesy of Kim Milson at Cotswold Lakes Trust

Charlton King's Cricket Club, funded by Enover Community Trust

Oxford University Museum of Natural History, funded by FCC Communities Foundation

Hall for Gwinear, funded by Biffa Award



St Philip and St James Church, Leckhampton,
funded by Enover Community Trust



Sandford Lido, Cheltenham,
funded by Enover Community Trust



Trent Village Green, Dorset,
funded by Viridor Credits Environmental Company, photo courtesy of Nick Berry



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