



The reporting and record keeping responsibilities of an Environmental Body (EB)

This document is intended to assist new Environmental Bodies (EBs) or new contacts at EBs in understanding the requirements placed on them by the [Landfill Tax Regulations 1996 \(the Regulations\)](#). These Regulations established the Landfill Communities Fund (LCF) and set out the core responsibilities of an EB. This document is not intended to act as a comprehensive guidance note; links to further information can be found below.

Forms

After an organisation has enrolled as an EB there are forms that need to be completed and submitted. The timing is important and not adhering to the timeframes can in some cases be a breach of the Regulations. If you do not return your Form 4 - a statutory duty - your status as an EB will be frozen, restricting your LCF activity. The forms can be found and submitted at [ENTRUST Online](#) (EOL). Contact and director information can also be updated on EOL - it is a requirement of EBs to ensure such information is kept up to date.

Form	What's it for	When do I fill it in	How do I fill it in
Form 2: Applying to Register a Project	To register a project with ENTRUST. We check that the Regulations allow the project to be funded by LCF money and if so, approve it.	Before any work or spend has started on the project. Projects can be registered at any time during the year.	On EOL.
Project Extension Request	To extend an anticipated end date for a project.	As soon as it is apparent that the end date provided on the project's Form 2 will not be met. LCF money cannot be spent on a project that has reached its end date.	A first extension of 3 months can be done on EOL. Contact ENTRUST's Registrations team for further extensions.
Form	What's it for	When do I fill it in	How do I fill it in
Form 3: Contribution Received Directly From a Landfill Operator (LO)	To report the receipt of funds directly from a LO.	Within 7 calendar days of receipt of the money.	On EOL.

<p>Form 4: Statutory Annual Return</p>	<p>To report all LCF funds held, received, transferred or spent in the last financial year. A nil return should be submitted if there is nothing to report. Spent money can be recorded against projects or the running costs of the EB. On this form a project can also be marked as completed.</p>	<p>By 28 April in each year (even if a nil return). It can be started and saved but not submitted. This allows an EB to report a project as completed at the appropriate time.</p>	<p>On EOL - the Form will pre-populate fields with information already reported. For example, if an EB has transferred money (reported via a Form 7) this will show in the recipient's Form 4. A paper form is also available online or on request.</p>
<p>Form 7: Transfer of Monies Between Environmental Bodies</p>	<p>To report the transfer of funds from one EB to another. This is the responsibility of the transferring EB. Recipients of money from an EB do not need to report this receipt of funds.</p>	<p>Within 7 calendar days of transferring the money.</p>	<p>On EOL.</p>
<p>Form 9: Project Completion</p>	<p>To provide detail on the outcomes of a finished project after reporting the project as completed on a Form 4.</p>	<p>When the final instalment of LCF funds has been spent on a project a completion form should be submitted within three months.</p>	<p>On EOL.</p>

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. There is a project file checklist on the [Training Resources](#) section of the website.

Further information

More information on what is required can be found on the ENTRUST website at the links below, where you can also find downloadable step-by-step guides for completing the forms on EOL:

- Form 2: [Registering a project](#)
- Form 2x: [Project extension and completion background](#)
- Form 3: [Contribution received directly from a Landfill Operator](#)
- Form 4: [Statutory annual return](#)
- Form 7: [Transfer of monies between Environmental Bodies](#)
- Form 9: [Project completion & Project extension and completion background](#)
- Record keeping: [Guidance manual](#)

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

March 2018