



ENTRUST Consultation on the Value for Money (VfM) questions in the project registration and completion forms (Forms 2 and 9)

Final report

June 2020

1. Background

- 1.1 This report details the findings and outcomes of our consultation on the Value for Money (VfM) questions in the project registration and completion forms (Forms 2 and 9), which took place between January and February 2020. We undertook the consultation with the aim of assessing whether the VfM data we collect through the Forms 2 and 9 remain useful and the most appropriate measures for assessing the impact of and value added delivered by the Landfill Communities Fund (LCF).

2. Introduction

- 2.1 ENTRUST is the regulatory body appointed by HMRC to regulate the LCF. Consultations and discussions with stakeholders are key in ensuring that any recommendations for change to the Landfill Tax Regulations 1996 (the Regulations), ENTRUST's guidance, or procedures are necessary and fit for purpose.
- 2.2 The consultation sought to assess the views of stakeholders on the current VfM questions asked on the Forms 2 and 9, as the information collected through them provides the foundation for ENTRUST's annual reporting to HMRC on the operation of the Fund. Stakeholders' views were sought to evaluate whether there is a need for any changes to be made to the questions. Specifically, we sought Environmental Bodies' (EBs) views on whether revisions to the current VfM questions, or the way they are structured, are necessary to appropriately measure the VfM delivered by LCF funded projects
- 2.3 The focus of the consultation was an online survey (survey questions are detailed in Appendix A), which ran between January and February 2020, in which all stakeholders were invited to participate. The survey was advertised via a news item on the ENTRUST website and the ENTRUST newsletter. An e-shot was also sent to all EBs on the 9 January 2020. At the end of the survey respondents were also asked if they would be interested in attending a review forum.
- 2.4 A total of 56 stakeholders responded to the survey, which is considered to be a good response rate in comparison to the response rate to our previous consultation exercises.
- 2.5 It was not possible to hold the forum in April 2020 due to the COVID-19 outbreak, so respondents who had expressed a wish for feedback on their responses were contacted and asked if they would take part in a teleconference instead, but as the uptake for this event was low it was not taken forward. However, we believe the high response rate to the online survey enabled us to gather a sufficient level of empirical evidence to assess stakeholder's opinions.

3. Summary of responses

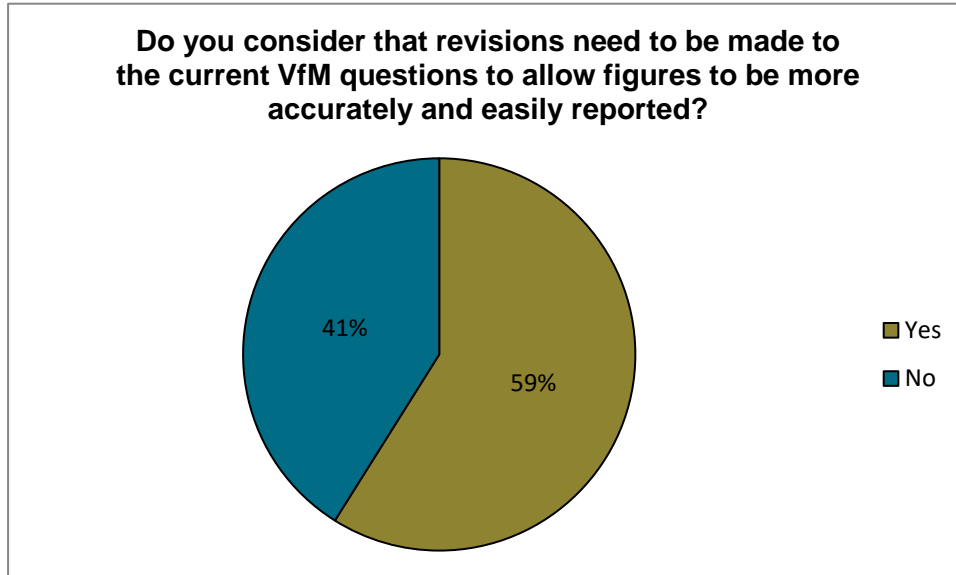
3.1 Identifying the need for revisions

- 3.1.1 To identify whether stakeholders consider that any revisions should be made to the current VfM questions (available in Appendix B), respondents were asked:

Do you consider that revisions need to be made to the current VfM questions to allow figures to be more accurately and easily reported?

This question was useful in identifying whether stakeholders would support changes being made to the current VfM questions.

- 3.1.2 Of the 56 respondents, 33 (59%) answered “yes”, confirming that the majority of stakeholders would support changes being made to the current VfM questions:

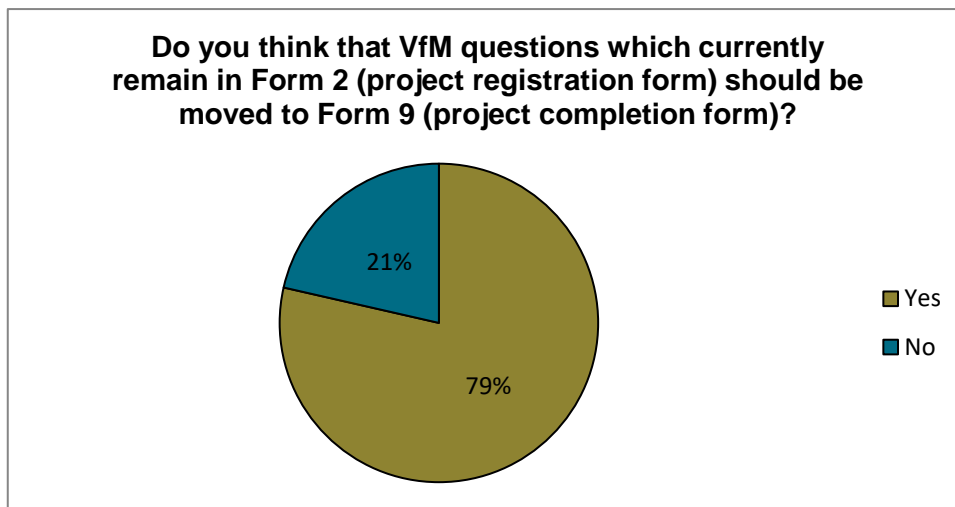


3.2 Moving VfM questions currently on the Form 2 to the Form 9

- 3.2.1 Most of the VfM questions were moved from the Form 2 to the Form 9 following a consultation exercise in 2013/2014. In this consultation exercise, we therefore sought stakeholders' views on moving the remaining VfM question (which seek information regarding volunteers involved in the project) currently still asked on the Form 2 to the Form 9. Respondents were asked:

Do you think that VfM questions which currently remain in Form 2 (project registration form) should be moved to Form 9 (project completion form)?

3.2.2 79% of respondents supported this amendment to the current reporting framework. The positive high level response to this question clearly shows that making this change would be useful:



3.3 Removing/revising VfM question 8

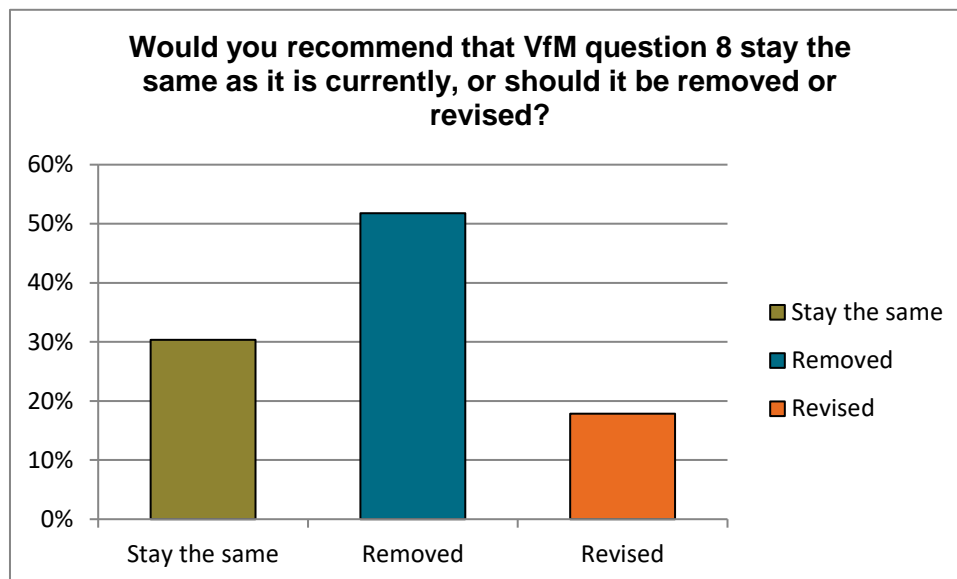
3.3.1 Question 8 of the Form 9 identifies the reductions in total utility costs of a structure, building or amenity which may have arisen as a result of an LCF funded project. Since the implementation of this VfM question in 2015, we identified that a number of EBs have difficulty answering this question because at the time of a project's completion it is unlikely that enough time will have elapsed between the completion of the project and the filling in of the Form 9 to correctly identify any reductions in utility costs. To seek stakeholders' views on whether VfM question 8 should be removed or revised, respondents were asked:

Would you recommend that VfM question 8 stay the same as it is currently, or should it be removed or revised?

Respondents who suggested that the question be revised were then asked for further information on the revisions they would suggest, they were asked:

You answered that the Value for Money (VfM) question 8 should be revised, please describe the changes that you think would be most appropriate in the box below.

3.3.2 The majority of respondents (52%) considered that VfM question 8 should be removed, while only 30% suggested that it remain. 18% believed that the question should be revised, and their responses are outlined below:



3.3.3 Of the 10 of respondents (18%) who responded that the question should be revised, 5 suggested that the question should be asked at a later date after project completion (e.g. one or two years after completion). However, implementing this suggestion would result in a significant delay in the Form 9 completion after project end dates, compromising the accuracy/relevance of other information reported to ENTRUST on the return. 4 respondents suggested that the question should be worded to more specifically ask for an estimation or target saving, rather than actual figures, however the current question (see Appendix B) does ask projects to “estimate the reduction” and no further suggestions were made by respondents on how this could be made clearer and so there is no clear way a revision to the question could improve its clarity. 1 respondent suggested that the question is only asked on the Form 9s for projects specifically relating to energy saving, however as projects are not currently categorised in this way and the current VfM question includes the caveat that it should only be answered “if relevant”, it would not be considered practical, or cost effective to implement this. The full responses are detailed in Appendix C.

3.4 Inclusion of additional questions on positive environmental impacts

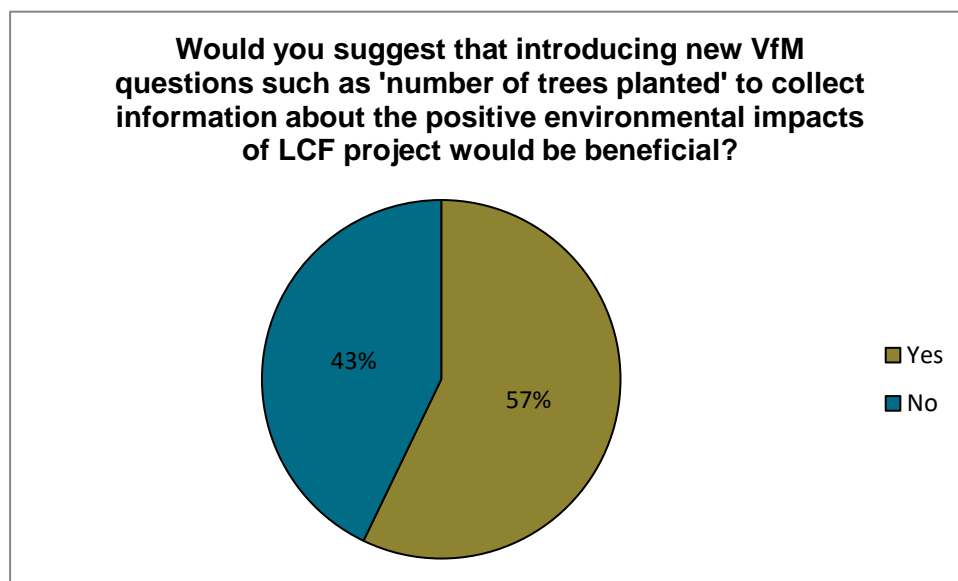
3.4.1 During an ENTRUST/EB Information and Networking Forum (INF) on 10 September 2019, it was suggested by stakeholders that the VfM questions “should seek information on biodiversity metrics, for example the number of trees planted per project”. As part of this consultation we therefore asked the following question:

Would you suggest that introducing new VfM questions such as 'number of trees planted' to collect information about the positive environmental impacts of LCF project would be beneficial?

Those who responded positively were then asked the below open-ended follow up question:

You answered that introducing new Value for Money (VfM) questions to collect information on the positive environmental impacts of LCF projects would be beneficial. Please suggest any additional VfM questions you think would be beneficial and appropriate to ask at the project completion stage.

- 3.4.2 57% of respondents answered “yes” that introducing new VfM questions such as 'number of trees planted' to collect information about the positive environmental impacts of LCF project would be beneficial. This shows that there is significant support for the addition of such questions in to the VfM questions:



- 3.4.3 Of the 32 respondents (57%) who answered “yes”, 26 made further suggestions about additional questions which should be included (see Appendix C). These suggestions varied greatly, however many referred to the inclusion of a question quantifying the number of trees planted as a result of a project. Some highlighted the importance of making any new questions included easily quantifiable to keep the administration burdens low. The inclusion of the ‘number of trees planted’ would therefore be considered beneficial as it is easily quantifiable. 7 respondents suggested that the inclusion of a question on the protection of species/habitats would be beneficial, however as species and habitat data is already recorded on the Form 2 for projects registered under object DA it is not considered that it would be advantageous to collect this data twice.

3.5 Changing VfM questions 11-13 on Form 9

- 3.5.1 In our previous consultation, in 2013/2014, it was noted that questions 11 to 13 on Form 9, relating to project outcomes (see Appendix B), were potentially ambiguous and too open ended, making them difficult to answer. Despite this, we consider that the responses to these questions are valuable in reporting the VfM that the LCF delivers to HMRC. We therefore sought stakeholder’s views as to whether they considered that there is still a need for these questions to be changed, and to seek

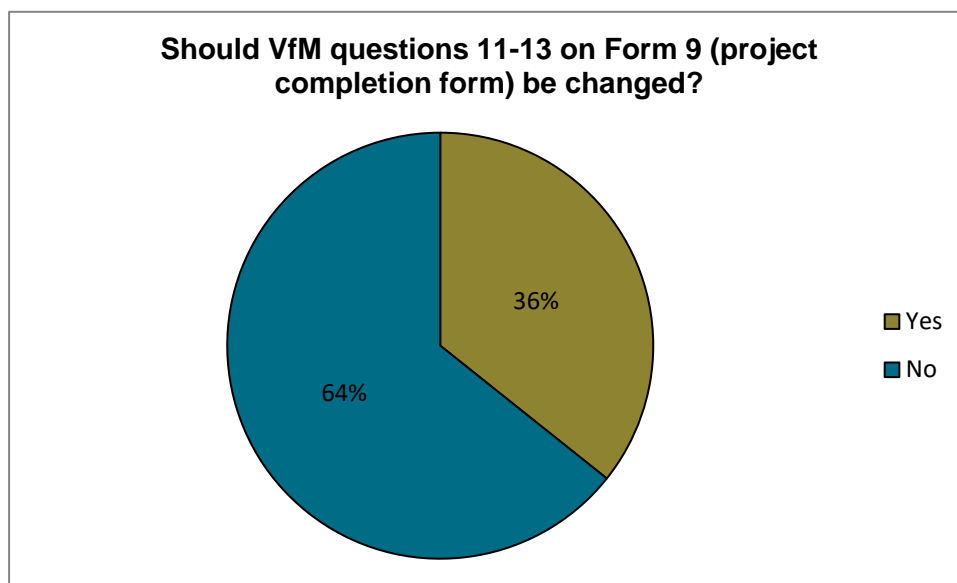
suggestions for how these questions could be modified to make them easier to answer and more targeted, while still allowing the same or similar data to be gathered. Respondents were asked:

Should VfM questions 11-13 on Form 9 (project completion form) be changed?

Those who answered “yes” were then asked the below follow up question:

You answered that the Value for Money (VfM) questions 11-13 on Form 9 (project completion form) should be changed. Please suggest any changes which you feel could be made to these questions below.

3.5.2 The majority of respondents (64%) answered “no”, suggesting the VfM questions 11-13 on Form 9 should remain the same:



3.5.3 Of the 20 respondents (34%) who supported changing VfM questions 11-13 on Form 9, 18 offered suggestions on how the questions could be changed (see Appendix C). Several respondents suggested that specifically question 13 should be removed or revised, suggesting it is difficult to answer especially at the project completion stage, however on balance the data that is currently gathered through this question is valuable. Another way in which it was suggested the questions could be improved would be to provide text boxes where more detail can be provided. A text input box is already in place as a separate question (question 14) which helps to gather the required detail, this box does have a word limit however this is in place to ensure that ENTRUST can properly review all answers in the boxes with the limited resource available.

3.6 Other suggestions

3.6.1 Finally, the consultation gave respondents a chance to convey any other views they may have on the VfM questions, all respondents were asked:

If you have any suggestions relating to the Value for Money (VfM) questions which have not been brought up in this survey please describe these below.

- 3.6.2 Responses to this question varied greatly (see Appendix C) but one common concern was that the VfM questions are asked too soon after project completion. We understand that some VfM data may not be able to be accurately obtained until a project site has been in operation for a year or more (for example annual visitor numbers), therefore in asking the VfM questions at project completion we anticipate that EBs may use estimations and predictions to answer some of the questions and this is acceptable practice. However the data gathered through these questions is very useful to ENTRUST in its reporting to HMRC and it is important that the information collected reflects the current and most recent outcomes of a project, ENTRUST considers it is most appropriate to continue asking these at project completion stage.
- 3.6.3 Some respondents also suggested that ENTRUST's guidance could be clarified by providing definitions on the data which should be used in relation to the VfM questions. ENTRUST believes that this is already provided via our website, and information pop up boxes on the Form 9 itself, however we do constantly seek to keep our guidance up to date and these comments will be duly considered when updating the guidance in the future.
- 3.6.4 Finally, some respondents noted concern over the use of the phrase 'VfM', it should be noted that this refers to the VfM delivered by the LCF in its entirety, which we consider is acceptable terminology in quantifying to HMRC the added value that the scheme delivers.

4. Conclusions

- 4.1 The results of the consultation provide sufficient empirical evidence that revisions should be made to the current VfM questions because a majority of stakeholders support the suggested changes which formed the content of the consultation. It is therefore recommended that revisions to the VfM questions on the Forms 2 and 9, identified in this consultation, are implemented on the Form 9 from 1 April 2021. On entering the final payment date for a project the Form 9 is generated and any projects being reported as completed after 1 April 2021 will be subject to the revised completion form. The data gathered from the revised VfM questions will then be available for use in the 2021/2022 VfM reporting to HMRC. Changes to the VfM questions will be communicated with EBs by September 2020; we believe that this will allow EBs sufficient time to implement any changes required for them to be able to complete the revised form.
- 4.2 A majority of respondents to this consultation agreed that the VfM questions which currently remain on the Form 2 should be transferred to the Form 9. Moving other VfM questions in this way was very beneficial following the 2013/2014 consultation as it is easier for EBs to provide the required information at project completion rather than project registration and the information provided is more likely to be accurate and useful for ENTRUST's reporting to HMRC. It is therefore recommended that the VfM question which currently remains on the Form 2 (which seeks information regarding volunteers involved in the project) should be moved to the Form 9.

- 4.3 A majority of respondents supported the removal of VfM question 8 from the Form 9. Although other recommendations for the revision of this question were made, these are not considered practical to implement. It is therefore recommended that VfM question 8 is removed.
- 4.4 Respondents generally agreed that adding a measure of environmental benefits would be beneficial. Considering all responses, it is recommended that the 'number of trees' planted as a result of a project going ahead would be a simple metric to use as it is easy to quantify for most project applicants, it also received the most support among survey respondents above other possible alternative measures. It is noted that this may not apply to all projects and so in the question wording it is recommended that a caveat is included to convey that the question should be answered only if relevant, or to allow an answer of zero to be given.
- 4.5 As a majority of respondents supported not making any changes to VfM questions 11-13 no changes are recommended.
- 4.6 The general wider feedback provided by respondents is very useful and will be considered as we constantly update the guidance and resources available on the ENTRUST website to ensure these resources provide clear advice when filling out VfM questions.

5. Recommendations/Next Steps

- 5.1 We will implement the actions outlined below from 1 April 2021:
 - We will move the VfM question which remains on Form 2 to Form 9, so that all VfM questions are asked at project completion;
 - VfM question 8, currently on asked on Form 9, will be removed;
 - A question will be added to Form 9 to ask stakeholders to provide a count of the number of trees which have been planted as a result of a project; and
 - ENTRUST will continue to review its guidance to ensure it provides clarity and useful information relating to the completion of the VfM questions.
- 5.2 To implement these actions while ensuring stakeholders are kept fully informed the below implementation plan will be followed:

July 2020	<ul style="list-style-type: none"> • Outcomes report published on ENTRUST website; • eShot sent to all EBs detailing the changes which will come in to place.
September 2020 – November 2020	<ul style="list-style-type: none"> • Technical changes to the Forms 2 and 9 on EOL to be developed.
February 2021	<ul style="list-style-type: none"> • A further eShot to be sent reminding EBs of the changes due to be made.
March 2021	<ul style="list-style-type: none"> • ENTRUST guidance/training documents updated to reflect changes to the VfM questions.
April 2021	<ul style="list-style-type: none"> • Changes to the Forms 2 and 9 go live on EOL.

August 2022

- Updated VfM report for HMRC based on new questions.

ENTRUST
June 2020

Appendix A

Questions asked in the consultation

	Question	Paragraph
1.	Do you consider that revisions need to be made to the current VfM questions to allow figures to be more accurately and easily reported?	3.2
2.	Do you think that VfM questions which currently remain on Form 2 should be moved to Form 9 and asked at the project completion stage?	5.2
3.	Would you recommend that VfM question 8 stay the same as it is currently, or should it be removed or revised?	5.3
4.	If you answered that VfM question 8 should be revised, please describe the changes you think would be most appropriate below.	5.3
5.	Would you suggest that introducing new VfM questions such as 'number of trees planted' to collect information on the positive environmental impacts of LCF projects would be beneficial?	5.4
6.	If you answered yes, please suggest additional VfM questions you think would be most beneficial and appropriate to ask at the project completion stage.	5.4
7.	Should VfM questions 11-13 on Form 9 be changed?	5.5
8.	If you answered yes to survey question 7, please suggest changes which could be made to VfM questions 11-13 on Form 9.	5.5
9.	If you have any suggestions relating to the VfM questions which have not been brought up in this survey please describe these below.	6.1
10.	Would you be interested in attending a focus group to discuss this consultation?	6.1

Appendix B

Current VfM questions

Volunteering questions (Form 2):

1.	Number of volunteers expected to help in delivery of this LCF project.		A volunteer will have offered their time to participate in the project and will receive out-of-pocket expenses only.
2.	Of the above, how many are youth volunteers?		A youth is between the ages of 16 and 25 when they start working on a project.
3.	Number of youth volunteering days created by this project.		A youth is between the ages of 16 and 25 when they start working on a project.

Project asset questions (Form 9):

5.	Has the LCF funding provided for this project been used to purchase or create a capital asset (including land or buildings)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
For the asset purchased or created by the LCF funding provided for this project, please state:			
a)	What type of asset is this?		
b)	The name or brief description of this asset		
c)	How much LCF funding was spent on this capital asset?		
d)	How much was spent in total on this capital asset (including LCF funds and funds from non LCF sources)?		
e)	Is this capital asset on a LCF asset register?		
f)	What protection is in place for the LCF funding used to purchase or create this capital asset?		

Use of resources questions (Form 9):

6.	Did this project receive funding from other sources?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	If yes, how much other funding (in total) was received?		

Sustainability questions (Form 9):

7.	Will income be generated by the project?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	If yes, how much income each year (to the nearest £1,000) is expected?		

8.	If relevant, has this project reduced the total utility cost of the structure, building or amenity (e.g. through reduced energy consumption, energy efficiency measures or energy generation)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> n/a
	If yes, please estimate the reduction in the total utility costs (to the nearest £1,000) each year.			
9.	Have any new jobs been created and/or existing jobs maintained, as a result of the project?	<input type="checkbox"/> Yes		<input type="checkbox"/> No
a)	If yes, please provide the number of jobs created (use full time equivalent e.g. 0.5, for part time jobs)			
b)	If yes, please provide the number of jobs maintained (use full time equivalent e.g. 0.5, for part time jobs)			
10.	Please estimate the number of visits to the project site each year prior to the project (not required for Object DA).			
	Please estimate the number of visits to the project site after the project has completed (not required for Object DA).			
	Please note that this counts every visit. For example, 1 person visiting the project site 10 times in a year counts as 10 visits.			

Project outcome questions (Form 9):

11.	Did the project achieve its aims?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12.	Do you consider that this project has improved the lives of people living in the community of the project, and / or achieved environmental benefits?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
13.	Do you consider this project directly brought together people in the community of the project who are from different backgrounds and who otherwise would not have been brought together?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If you answered yes to any of questions 11 - 13, please provide more detail in your response to question 14.			
14.	Is there any additional information you would like to provide about this project?		
15.	Would you be prepared to have this project considered as an ENTRUST case study?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Appendix C

Full open-ended responses

You answered that the Value for Money (VfM) question 8 should be revised, please describe the changes that you think would be most appropriate in the box below.

1. Question should only be for specific energy efficiency projects to avoid confusion where improvements to an amenity increase usage and therefore bills will increase e.g. installation of floodlights will improve amenity but result in higher electricity bills. Also, remove the request to estimate the value of cost savings as this could result in over-optimistic estimates as projects would not have had time to analyse bills by the time the Form 9 is completed.
2. I agree that soon after the project finishes in our case a New Kitchen it is hard to say the impact it had on the groups using the building and future groups. Perhaps ask what future plans are.
3. Too soon. Ask one year later upon project completion.
4. On project completion only an estimate of savings can be provided. It probably requires an annual appraisal to justify the savings claimed
5. The question could ask what changes you hoped to achieve e.g. on our latest project we should reduce our water usage by a tremendous amount because a radar control has been installed in the gents for the urinal flushes. All our projects should decrease our use of gas and electricity due to insulation and modern LED lighting - no figures can be available until after a year.
6. ask for estimation of expected savings??
7. please tell us what your target saving is
8. Yes, I think more time should be given for the experience of the project to be known, valued i.e. Heating cost reduction in our case.
9. allow an appropriate amount of time for full evaluation
10. I think that the question being asked is the correct one but it could be asked differently using plainer English. It should also make allowances for time and process. i.e. where it is easy to answer one question at the time of asking it may not be easy to answer another until further time has passed

You answered that introducing new Value for Money (VfM) questions to collect information on the positive environmental impacts of LCF projects would be beneficial. Please suggest any additional VfM questions you think would be beneficial and appropriate to ask at the project completion stage.

1. The questions should be really easy to determine, and require no additional effort from the project deliverer as many are volunteers and we do not want to add to their administration burden. We should all be aware of what additional information you require in advance as we would want to inform applicants of any additional data they need to capture/record before the project begins.
2. If add in the question about trees we would suggest that this includes how would you maintain these benefits (the trees) in the future as otherwise the trees could be removed or die the day after the completion statement has been completed.
3. Number of Trees: easy to report and is a current environmental issue which would be a positive metric for the LCF to report. Number of species which have been protected/introduced/improved.
4. yes it is something that could be measured ie trees but no if is the increase in people using an new resource
5. number of threatened species protected
6. I think it would be best to keep the total number of questions to a minimum and would not therefore like to suggest any additional questions
7. area of land worked on number of species positively influenced length of hedgerows planted length of wildlife corridors created number of wildlife sites connected
8. Good idea but needs to be limited to those projects in the relevant categories. A drop down box could be created for relevant categories only.
9. At project completion only estimates or projections can be made actual effects take time to establish.
10. What steps have you taken, and/or do you intend to take, to improve the environmental impact of your organisation?
11. A general question to ask for details of habitat improvements.
12. I think that questions as to whether any particular project improves local environment not just by tree planting- e.g by re-landscaping, other smaller planting such as garden areas, thereby by improving the environmental area around which a project is developed.
13. Will the project have environmental impacts on the surrounding area? Will the project encourage stakeholder/partnership with other local organisations working to improve the local environment?
14. No of community groups involved in project development

15. Ha of wildlife habitat created / improved Km of watercourse worked on / improved
16. Carbon offset
17. planting of trees, habitat improvement questions
18. Reduction in car journeys/increase in cycling/walking? % of energy sourced from renewables?
19. rivers restored habitats restored/ created
20. metres of pathway
21. Other grant income secured e.g. not just for the work itself but to deliver other projects - this would help to show that the capital investment from the landfill trust has helped the building raise funds for project delivery. Or could be simplified like number of new projects/initiatives as a result of landfill funds.
22. number of species planted/ benefitting
23. I think VfM is the wrong terminology. I think what you're trying to assess is overall impact that includes VfM
24. Number of trees. Has the project ensured an environmental/biodiverse area has been maintained or upgraded? Has the project used local contractors?
25. Energy saved
26. the following year you could ask the question: 'How many of the trees you planted last year still survive and are thriving?'

You answered that the Value for Money (VfM) questions 11-13 on Form 9 (project completion form) should be changed. Please suggest any changes which you feel could be made to these questions below.

1. suggestions only, they need work... Did the project achieve its aims? Has this project improved people's lives, and/or the environment? Are new people using the project? separate diversity question
2. The final question is one which is often beyond the scope of the stakeholder to bring about. For many projects it will not be applicable at all. It could be combined with the previous question.
3. We think Q13 should be removed.
4. In your opinion, will the project achieve its aims Do you consider the project can/will improve the lives of people Do you consider the project will achieve environmental benefits? If yes, what? Will the project bring together people in the community?
5. Remove question 13. No one knows how to answer it and it's never relevant. Increase the maximum word count in text box under question 14.
6. Word restriction is limiting to the value of the information we can provide or put a box for additional information under each question if answer is 'Yes'
7. Maybe combine these questions into one - and make it optional to complete.
8. The answers to these questions at project completion are unlikely to have been tested and will probably be opinions not backed by facts.
9. Q2. It's hard to know (and measure) if you've improved the lives of people in the community. Perhaps change to 'have you achieved any benefits for the environment? If so, what are they?' Q3. Does it matter that the people brought together are unlikely to have come together otherwise? Perhaps it might be more helpful to simply ask: Did the project enable people in the community to come together? A further question: It might be good to ask if there were any unanticipated benefits as a result of the project.
10. Propose for Question 2 - Do you consider the local community as a whole has benefitted by the outcome of the project and its improvement to facilities or improvement to the environment. Propose for Question 3 - Do you think the project has directly led to a wider range of the local community, of all ages and backgrounds, benefitting from the outcome of the project. There could be a box for examples under each question which would provide more detail on the answer.
11. It depends on the project itself and also where the project took place. The aims is an easy question but the other questions may not be apparent for some time after the project as it may rely on new groups being set up and this does not happen quickly as it may need volunteers to do this.
12. The third part is a long term aim and we can only hope that the answers are yes.

13. How can we judge if a project achieved its aims when it has not been available for 6 months or more How can we as funders judge if the project improve the lives of local people and achieved environmental benefits when these questions are asked on completion and not after a minimum period of 6 months project availability to local people? Bringing people together cannot be evaluated upon project completion, but could be part of an evaluation & monitoring process after 6-12 months. The added benefit of this, would be that the applicants could receive these from Entrust directly and as the regulatory body, they could send these out to successful projects. It would benefit Entrust's operations enormously and their in-house evaluating and monitoring processes
14. They are all closed questions. To get any value from them they should be open questions.
15. Which were the most important aims which this project assisted Do you think this project has helped to improve the environment of local residents Remove the last question altogether.It may be politically correct but what exactly does an answer prove??
16. Because the project is about capital investment it is hard to demonstrate that the project has 'met its aims' so soon after delivering the capital work itself. These questions would be more useful 1yr+ after project completion. Also ambiguous as it is about the perception of the organisation and they may measure in different ways. I'm just wondering whether a user survey that could come from Entrust and be forwarded onto users so that building users themselves could answer questions? Might not be practical but might give more accurate/consistent info.
17. Maybe to allow the user to ' feel that particular project ' question was not N/a applicable In question 3.
18. answers need to be quantified

If you have any suggestions relating to the Value for Money (VfM) questions which have not been brought up in this survey please describe these below.

1. Have 3 quotes been obtained to show VfM? Do the quotes show VfM has been considered?
2. Provide more guidance on question 7, what is considered income generation?
3. More guidance on what you are looking for. The current guidance tells you how to complete the form but with very little guidance on content.
4. Definitions may be need clarifying, in particular in relation to volunteers – is it volunteers at a project venue or on the specific project works (volunteers helping run a village hall 'versus' volunteers actually helping to install the new kitchen at the hall). The distinction between project site and project works often seems blurred. Is the VFM data collected too soon? It is required with the final payment to a project (the payment triggers the Form 9 on EOL) but in reality most projects are guesstimating the increase in users or reduction in bills etc because the new/improved facility hasn't been in use / operation. This is a particular problem where the final LCF payment to a project is not the end of the project works. Before any decisions are made about changes to the form then - if this has not happened already - I'd suggest HMRC are consulted about which information currently provided is of value – and whether additional points would be helpful to them, or could be omitted. At present EBs and applicant groups spend a lot of time providing information, some of which I suspect may not even be of use to anyone.
5. Ask the questions one year after project completion.
6. Often we are asked to note the footfall before and after a project. When the project takes place on a free-to-enter nature reserve, it's hard to predict whether the footfall will change. Also, it may be the case that the aim of the project is improving the experience for the visitor, rather than encouraging more visitors to come - in which case the footfall will stay the same.
7. Too much time on questions and not enough to help small EB's
8. In my opinion projects should always be value for money not just in the accounting but in the satisfaction of all who enjoy the final outcome of the project. It would be good to revisit projects after a time span and speak to the people who have benefited from them. Maybe a survey 12 months on??
9. Why are all your forms described by numbers, which mean nothing to most people, and not by their purpose? I note that you continually describe Form 9 in this survey as the project completion form. Why not make life easier for everyone and simply give all forms a purposeful, descriptive name?
10. The term VfM is somewhat loaded, is it really about 'added value' and maximising the opportunity of the grant? VfM constricts people's thinking sometimes.

11. I would find it useful if there is a section in the initial application form that indicates the questions that will be asked at completion. This would ensure that applicants note and collect the appropriate data.
12. I totally agree that the energy question is almost impossible to answer at time of completion so I would like to see this removed.
13. Has a LCF grant enabled this project to happen? (ie. If not available would the project have stalled?)