



Entrust Regulator Standards (ERS)
Review for the financial year 2025/2026

July 2026

Introduction

The Entrust Regulator Standards (ERS) consist of 21 standards spread across five areas encompassing the regulatory work undertaken throughout Entrust whilst delivering our statutory duty to provide HM Revenue & Customs (HMRC) with independent assurance that Landfill Communities Fund (LCF) monies are spent in compliance with the Landfill Tax Regulations (1996) (Regulations).

The ERS reflect the Government's Regulators' Code which was published in April 2014 (<https://www.gov.uk/government/publications/regulators-code>). The Regulators' Code provides a clear, flexible and principles-based framework for how regulators should engage with those they regulate. The standards were reviewed and updated in 2021.

This report provides a summary of our self-assessment of our performance against our ERS for 2025/2026. Each standard is listed below with evidence as to how Entrust has approached each standard.

1. Our duties and requirements

1.1 **We carry out our duties as the approved regulator for the Landfill Communities Fund (LCF) in accordance with the Terms of Approval (TOA)... *in order that...* We maintain compliance with HMRC's requirements and provide HMRC with independent assurance that LCF funds are spent in compliance with the Regulations.**

In 2025/2026, with the delivery of the new EntrustOnline system, we have streamlined questions to be more conducive to providing comprehensive assurance of compliance, while reducing unnecessary complexity and lessening the administrative burden for both EBs and Entrust. The Compliance Statement of Assurance that EBs now complete, launched in 2025/2026, ensures that Entrust can focus resources on the issues that matter, with an upstream compliance framework, enhancing assurance to HMRC of regulatory compliance.

1.2 **We consult Environmental Bodies (EBs) and other relevant stakeholders regarding any potential changes to the Regulations, guidance or requirements... *in order that...* Stakeholder feedback has a central role in the development of proposals for change to the Regulations, Entrust's guidance, or our operational model.**

We ran an evidence gathering exercise on EB Administration Costs, listening to vital evidence that has shaped decision making outlined in the 2026/2027 Corporate Plan. This was alongside further feedback requests for recent upgrades to online tools, and also the annual satisfaction survey.

This feedback is instrumental in developing action plans to improve services, develop the guidance and report to HMRC on possible regulatory change. We were delighted to receive very high scores and positive responses in the EB Satisfaction Survey in 2025/2026, with 95% satisfaction, surpassing the already high score of 92% in 2024/2025.

1.3 We report on any outcomes of reviews and consultations, including providing appropriate feedback to those who took part... in order that... Stakeholders and EBs can be confident that their input is critical in shaping the future of the LCF and our operational framework.

When undertaking reviews, we take into consideration the impact on Stakeholders to assess how changes can be made to achieve the best outcome; at the same time minimising the administrative burden and helping EBs to mitigate their risk of non-compliance with the Regulations.

In 2025/2026 we sent regular email updates and posted news on the website whenever there were any important announcements or developments. This was particularly important regarding the EntrustOnline launch, where a video suite of training materials was developed and shared with all EBs. We also had valuable open discussion within the LCF conference, to enable greater levels of insight for both EBs and Entrust.

1.4 We provide clear and timely guidance to EBs on what they can expect, before, during and after a compliance review, providing assistance to guide EBs in continued compliance with the Regulations... in order that... EBs understand their responsibilities and have an appropriate period of time to respond to and make any interventions to address any non-compliance that are identified as part of the compliance review process.

Initial contact with EBs that will be subject to review is made at the earliest opportunity.

We allow EBs 28 days to provide management responses to any findings in our compliance reports unless serious non-compliance issues are identified, in which case we would require a response within the statutory 14 calendar day time limit.

We require the initial responses to provide an explanation of how the EB proposes to address the issues raised. We accept that additional time to introduce changes to any of their policies/procedures, or implement any action plans may be required and we would agree an appropriate action plan which would be followed up in accordance with the timescales agreed in the compliance inspection report.

We also obtain feedback on our compliance inspection review process via our online compliance satisfaction forms. The overall satisfaction with the advice and guidance provided at compliance inspections in 2025/2026 was 4.5 out of 5, meeting the KPI target.

1.5 We set out details of how breaches in the Regulations are managed and how we consider risk... in order that... Stakeholders can be confident that we operate to achieve compliance with the least overall burden for those concerned.

Entrust's Breach Management Framework was redeveloped in 2023/2024, and the evidence after two years of operation is that the framework has been successful. Other than minor breaches such as late forms, there was only one case of non-compliance that were investigated in 2025/2026 that required further breach management work outside of the standard compliance process, and the case was resolved within the target timescales set out by the framework. The framework is available on our website and explains each step of the process when an issue of non-compliance with the Regulations is identified.

We also publish a quarterly report, detailing regulatory breaches and how we work with EBs to resolve them. It also provides advice on how EBs can mitigate the risk of breaching the Regulations. However, the level of regulatory breaches that require any breach management work have reduced significantly, from 10 live cases in 2023/2024, to one in both 2024/2025 and 2025/2026.

1.6 As part of the breach management process, we clearly explain to non-compliant EBs the actions required of them, the reasons for these actions, as well as providing opportunities for dialogue... *in order that...* EBs understand their responsibilities and requirements to comply with the Regulations and have the opportunity to discuss any non-compliance with us.

Since the Breach Management Framework was rewritten in 2023/2024, due to the very small number of cases, there has not been any negative feedback that this standard has not been met. We have received informal comments in discussions from the small number of cases, that the breach process has greatly improved and confidence in Entrust has risen for these individual EBs who did require the breach process.

1.7 In all areas, we only collect data (including personal data) when it is essential to the regulation of the LCF... *in order that...* We comply with all data legislation including the UK General Data Protection Regulation (UK GDPR) and Data Protection Act 2018 (DPA 2018) and uphold the highest standards of data privacy.

We only request information from EBs when it is required to allow us to deliver our statutory duties, or comply with the TOA. During 2025/2026, we believe we took appropriate actions to mitigate and minimise the information requests that we made:

- We continue to anonymise personal data, in accordance with the Entrust Privacy Policy. This has been built into the new EntrustOnline system to delete any personal data immediately after the contact in question has been requested to be removed, and the request accepted.
- We also reviewed the data from the previous system, and deleted all personal data from the legacy database, as the small amount of personal data necessary is now held in the new system database and did not require retaining on the legacy system.
- We will continue to assess whether the items we ask for are necessary, to ensure a minimum level of data is requested.

2. Training and guidance

2.1 We provide information, advice, guidance and training which is accessible, timely, focused and provides Value for Money (VfM)... *in order that...* EBs understand they can approach us for advice and guidance, can utilise our training and guidance provision and gain greater understanding of their responsibilities.

We provide bespoke training and sessions can be requested as required. The take up from this was high in 2025/2026 with eight separate sessions with EBs requested and delivered. We also provide further short videos, specifically regarding EntrustOnline.

We also ran a helpline service that consistently received high satisfaction scores, 100% in 2025/2026, ensuring an accessible source of advice and guidance.

2.2 We review Stakeholders' training needs as a result of feedback from all Satisfaction Surveys and other communications with stakeholders... *in order that...* Our training and guidance for all Stakeholders continues to be relevant, accessible and fit for purpose.

There is a possibility to request bespoke training when required. The EntrustOnline system has also been developed to show tooltip and help at the time when they are accessed. These methods proved to be the most useful as they are available at the point of need.

3. How we prioritise our activities

3.1 In reviewing our operations, we use an evidence-based approach to determining priority risks in accordance with the Regulators' Code... *in order that...* All our operations are effective, proportionate and not unnecessarily burdensome.

When reviewing our operational framework, we use the ERS to guide our processes, ensuring that the Regulators Code is core to the application of our business model. As part of our continuous improvement programme, we regularly review our systems and operations and monitor feedback we receive from EBs to best inform our strategy for any developments to our processes.

The findings of our annual EB satisfaction survey and feedback from other mediums, such as meetings with ADEB, provide us with evidence to help us to assess the effectiveness of our work.

3.2 We prepare a corporate plan annually which is approved by our Board and HMRC... *in order that...* Stakeholders can be assured that we are a transparent organisation, whose work is structured, planned and monitored, while delivering VfM.

We believe our 2025/2026 Corporate Plan explained how we continue to deliver the requirements of the TOA, which ensure that we deliver the annual objectives and Key Performance Indicators (KPIs) that HMRC sets us.

3.3 We use a risk model to help determine how often each EB, or project should be reviewed. From the model, EB risk scores are generated based on their history within the LCF... *in order that...* EBs are not reviewed more often than is proportionate and necessary in order that we can provide assurance to HMRC that LCF monies are spent in accordance with the Regulations.

In the compliance framework, all EBs are awarded a category, depending on their type and activity. These categories are combined with risk scores to formulate the plan of compliance reviews, both project reviews and also reviews of the EB organisational framework.

The risk model for EBs and Projects was updated and redesigned in 2025/2026 alongside the new EntrustOnline system, taking advantage of new technological solutions for scoring, and to ensure that they continue to reflect HMRC priorities for the Fund. Individual EB risk scores are included in the compliance inspection reports.

4. Transparency and accountability

- 4.1 We publish several corporate documents including our Customer Charter, service standards, and details of our performance against these standards. These are measured through the feedback from the annual EB Satisfaction Survey... in order that... Stakeholders understand our service standards are transparent, know what is expected of us and understand our expectations of Stakeholders when working with our staff.**

Our Customer Charter and service standards were last updated and published on our website in March 2021. These were reviewed in 2025/2026, and it was recognised that direct communication from compliance inspectors, and more service specific guidance would be more beneficial and informative, rather than a general document on the website that was rarely accessed. As a result, the initial correspondence with EBs from inspectors regarding their inspection was rewritten, to better outline what is expected during compliance visits, and a document was drawn to inform EBs as to the purpose and expectations of visits with EB boards and Entrust board members. These were delivered to EBs throughout 2025/2026 via the initial compliance correspondence emails and when organising visits with EB Boards.

The EB Satisfaction Survey ran in July 2026 and the results were published on the Entrust website, and were part of a regular email update to all active EBs. Standard 4.1. will be updated in 2026/2027 to represent updated practice to:

We include statements for expectations, of standards and professionalism, for both EBs and Entrust in each area of activity on initial correspondence. These expectations are measured through the feedback from the annual EB Satisfaction Survey... in order that... Stakeholders understand our service standards are transparent, know what is expected of us and understand our expectations of Stakeholders when working with our staff.

- 4.2 We publish details of our Staff and their contact details... in order that... Stakeholders know who to contact and how to contact them.**

Details of Entrust Staff including job titles and direct phone numbers are included on all email communication. We use the Entrust website to share the details of our Board members, and provide clear communication options to contact us, including the helpline service and an on website message tool.

- 4.3 We set out a clear complaints policy and publish anonymised accounts of the outcomes of formal complaints... in order that... Stakeholders understand how to make a complaint, how any complaint will be handled and can view the results of the complaints process.**

Our complaints procedure was updated and added to the website in 2025/2026. This was an area previously marked as Amber in 2024/2025 assessment, as it had not yet been completed.

- 4.4 We provide a clear and impartial route to appeal against our decision to reject a project, or enrolment application. The route to appeal, either in person or in writing, is clearly explained to those whose applications are not accepted... in order that... Stakeholders have confidence in the projects and enrolment approval processes, their transparency, and that all applications that comply with the Regulations will be approved.**

We have a clear, documented process for appeals and applicants have a clearly identified route by which they can appeal and provide representations associated with enrolments and project approvals. This is set out in the Guidance Manual.

Our EB enrolment and project application Review Panel were not required to meet as there were no rejected applications. This is due to a helpline and registrations service that works through any issues with compliance before an application is submitted, or throughout their registration process before approval.

5. Better regulation

5.1 We operate an ethos of coaching to compliance... *in order that...* We achieve the objectives of compliance through quality information, advice, guidance and training, reducing the need for breach management measures.

Our revised bespoke training platform, and a compliance framework that emphasises relationship management proved to be successful. We saw a reduction in reviews with non-compliant findings from 36 to 12 in 2025/2026 while the number of findings related to a breach of the guidance fell from 43 to 17.

5.2 In responding to consultations, developing proposals for change, revisions and additions to forms we consider risk and burden... *in order that...* We assess which method would best achieve the intended outcome with the least burden for Stakeholders.

When reviewing or making additions to forms, we always look to do so in a way which will minimise the regulatory burden placed upon EBs through consultation and consideration of the consequences.

In 2025/2026, we ensured that the Administration Costs evidence gathering was tailored to understand the consequences of any potential action. Before making a decision, we committed to recognising the risks associated and will carry out further consultation in 2026/2027 to understand any risks associated with the proposals set out in the Corporate Plan.

5.3 We seek to understand those we regulate through regular liaison with representative groups and individual EBs in all our interactions with them... *in order that...* We understand the impacts and outcomes of our work on Stakeholders.

In regular meetings with EBs, via the ADEB and working groups, and our communication with individual EBs, we listen to their views and positions, recognising the consequences of any changes to the Regulations, or our processes. After our meetings with Stakeholders, we record any points that they raise and where appropriate follow up the issues that are raised.

In 2025/2026, a concerted effort was made to understand how differing contribution levels impacted EBs, through one-to-one conversations, ADEB meetings and through business-as-usual regulatory work. This has enabled far greater understanding of stakeholder concerns leading to more considered discussion surrounding any amendments to the fund, particularly regarding EB administration costs and the Entrust levy.

5.4 We ensure that all members of our Staff have the skills to assist Stakeholder enquiries, understanding the principles of good regulation and service standards... *in order that...* Stakeholders are confident in a quality service and consistent advice.

The training needs of our members of Staff are assessed through the annual achievement profile, newly implemented for 2025/2026 to understand individual learning needs. We also develop a collective training programme to ensure that members of Staff have the knowledge and skills to meet the needs of Entrust and those we regulate, including professionally recognised qualifications where appropriate. This includes newly implemented cyber security and general technological safety courses provided and managed by our outsourced technology partners.

5.5 We publish anonymised benchmarking data for a range of metrics including EB risk scores... *in order that...* EBs can measure their performance compared to other EBs.

In July 2025, we published anonymised data (provided by EBs via annual returns and other reporting requirements) against a set of key scheme metrics to enable EBs to benchmark their own performance against that of the Sector.

We have further enhanced benchmarking in additional project value, by providing an individual report for each distributive EB, outlining their performance on Economic, Community and Environmental measures against the scheme average. This was delivered to EBs in October 2025 and is due for enhancement to merge with the benchmarking report for 2026 as agreed with HMRC in 2025/2026.

Conclusion

The ongoing assessment of our work against the ERS throughout the year is key to ensuring that our regulatory activity follows the principles set out in the Regulator's Code and best regulatory practice. We believe that for each of the ERS, we believe that the evidence provided in the report, demonstrates that we have met the Standards in all areas.

Appendix

Appendix - Entrust Regulator Standards - Annual Assessment - 2025 2026 - RAG matrix

Entrust

July 2026

Entrust Regulator Standards (ERS)

2025/2026 Annual Assessment

Section 1: Our duties and requirements					
Ref	Standard			Rating (Green, Amber, Red)	Note
1.1	We carry out our duties as the approved regulator for the Landfill Communities Fund (LCF) in accordance with the Terms of Approval (TOA)	<i>In order that...</i>	We maintain compliance with HMRC's requirements and provide HMRC with independent assurance that LCF funds are spent in compliance with the Regulations.	Green	
1.2	We consult Environmental Bodies (EBs) and other relevant stakeholders regarding any potential changes to the Regulations, guidance or requirements	<i>In order that...</i>	Stakeholder feedback has a central role in the development of proposals for change to the Regulations, Entrust's guidance, or our operational model.	Green	
1.3	We report on any outcomes of reviews and consultations, including providing appropriate feedback to those who took part	<i>In order that...</i>	Stakeholders and EBs can be confident that their input is critical in shaping the future of the LCF and our operational framework.	Green	
1.4	We provide clear and timely guidance to EBs on what they can expect, before, during and after a compliance review, providing assistance to guide EBs in continued compliance with the Regulations	<i>In order that...</i>	EBs understand their responsibilities and have an appropriate period of time to respond to and make any interventions to address any non-compliance that are identified as part of the compliance review process.	Green	
1.5	We set out details of breaches in the Regulations are managed and how we consider risk	<i>In order that...</i>	Stakeholders can be confident that we operate to achieve compliance with the least overall burden for those concerned.	Green	

1.6	As part of the breach management process, we clearly explain to non-compliant EBs the actions required of them, the reasons for these actions, as well as providing opportunities for dialogue	<i>In order that...</i>	EBs understand their responsibilities and requirements to comply with the Regulations and have the opportunity to discuss any non-compliance with us.	Green	
1.7	In all areas, we only collect data (including personal data) when it is essential to the regulation of the LCF	<i>In order that...</i>	We comply with all data legislation including the UK General Data Protection Regulation (UK GDPR) and Data Protection Act 2018 (DPA 2018) and uphold the highest standards of data privacy.	Green	
Section 2: Training and guidance					
2.1	We provide information, advice, guidance and training which is accessible, timely, focused and provides Value for Money (VfM)	<i>In order that...</i>	EBs understand they can approach us for advice and guidance, can utilise our training and guidance provision and gain greater understanding of their responsibilities.	Green	
2.2	We review Stakeholders' training needs as a result of feedback from all Satisfaction Surveys and other communications with stakeholders	<i>In order that...</i>	Our training and guidance for all Stakeholders continues to be relevant, accessible and fit for purpose.	Green	
Section 3: How we prioritise our activities					
3.1	In reviewing our operations, we use an evidence-based approach to determining priority risks in accordance with the Regulators' Code	<i>In order that...</i>	All our operations are effective, proportionate and not unnecessarily burdensome.	Green	
3.1	We prepare a corporate plan annually which is approved by our Board and HMRC	<i>In order that...</i>	Stakeholders can be assured that we are a transparent organisation, whose work is structured, planned and monitored, while delivering VfM.	Green	

3.3	We use a risk model to help determine how often each EB, or project should be reviewed. From the model, EB risk scores are generated based on their history within the LCF	<i>In order that...</i>	EBs are not reviewed more often than is proportionate and necessary in order that we can provide assurance to HMRC that LCF monies are spent in accordance with the Regulations.	Green	
Section 4: Transparency and accountability					
4.1	We publish several corporate documents including our Customer Charter, service standards, and details of our performance against these standards. These are measured through the feedback from the annual EB Satisfaction Survey	<i>In order that...</i>	Stakeholders understand our service standards are transparent, know what is expected of us and understand our expectations of Stakeholders when working with our staff.	Green	<i>Change of standard to: We include statements for expectations, of standards and professionalism, for both EBs and Entrust in each area of activity on initial correspondence. These expectations are measured through the feedback from the annual EB Satisfaction Survey... in order that... Stakeholders understand our service standards are transparent, know what is expected of us and understand our expectations of Stakeholders when working with our staff.</i>
4.2	We publish details of our Staff and their contact details	<i>In order that...</i>	Stakeholders know who to contact and how to contact them.	Green	
4.3	We set out a clear complaints policy and publish anonymised accounts of the outcomes of formal complaints	<i>In order that...</i>	Stakeholders understand how to make a complaint, how any complaint will be handled and can view the results of the complaints process.	Green	
4.4	We provide a clear and impartial route to appeal against our decision to reject a project, or enrolment application. The route to appeal, either in person or in writing, is clearly explained to those whose applications are not accepted	<i>In order that...</i>	Stakeholders have confidence in the projects and enrolment approval processes, their transparency, and that all applications that comply with the Regulations will be approved.	Green	

Section 5: Better regulation

5.1	We operate an ethos of coaching to compliance	<i>In order that...</i>	We achieve the objectives of compliance through quality information, advice, guidance and training, reducing the need for breach management measures. bespoke training platform, and a compliance framework that emphasises relationship management	Green	
5.2	In responding to consultations, developing proposals for change, revisions and additions to forms we consider risk and burden	<i>In order that...</i>	We assess which method would best achieve the intended outcome with the least burden for Stakeholders.	Green	
5.3	We seek to understand those we regulate through regular liaison with representative groups and individual EBs in all our interactions with them	<i>In order that...</i>	We understand the impacts and outcomes of our work on Stakeholders.	Green	
5.4	We ensure that all members of our Staff have the skills to assist Stakeholder enquiries, understanding the principles of good regulation and service standards	<i>In order that...</i>	Stakeholders are confident in a quality service and consistent advice.	Green	
5.5	We publish anonymised benchmarking data for a range of metrics including EB risk scores	<i>In order that...</i>	EBs can measure their performance compared to other EBs.	Green	