



ENTRUST

Regulating the Landfill Communities Fund
Benefiting people and the environment

2018 – 2021 Corporate Plan

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 2018/2019, HMRC have set the levy at 3.27 per cent which applies to all contributions received on or after 1 April 2018.

Front cover images (clockwise): Silverdale Colliery Pit Wheel, courtesy of Red Industries Ltd; Boynes Copse Meadow, Worcestershire Wildlife Trust, courtesy of Wendy Carter; Prisma Arts Centre, Bethesda Chapel, courtesy of Rupert Russell of RSDR Photography; Nene Park Peterborough, Sculpture by Jeni Cairns, courtesy of WREN. Back cover image: Nash's Meadow, Worcestershire Wildlife Trust, courtesy of Wendy Carter



	2017/2018 Approved Budget £'000	2018/2019 Approved Budget £'000	Variation £'000
Resource Requirement	1,049	1,049	0



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Since its inception in 1996 the Landfill Communities Fund (LCF) has supported more than 59,000 community and environmental projects across the UK with funds totalling over £1.6bn.

Summary from the Chair and Chief Executive

ENTRUST's Corporate Plan for 2018 – 2021 has been shaped to reflect the Landfill Communities Fund (LCF) reduction in size whilst recognising the importance of maintaining regulatory efficiency and a low administrative burden on Environmental Bodies (EBs). A key priority will also be the smooth closure of the LCF in Wales from 31 March 2018 and the two year transitional period to 31 March 2020.

As an effective, efficient and lean regulator the following is a summary of the themes and issues which will provide a framework for the delivery of our regulatory services. Further detail can be found in our full Corporate Plan.

Service improvement and efficiency

We consider that our overarching approach and ethos of 'coaching to compliance' works well and in the next 12 months, we believe it can be further strengthened by delivering even stronger customer service. We will:

- Continue to monitor and report on EBs with administration costs in excess of 7.5 per cent of their project expenditure and high levels of unspent funds;
- Continue to manage risk across the LCF by undertaking risk-based targeted compliance reviews and increase transparency around ENTRUST's compliance risk model;
- Following the 2017/2018 review of ENTRUST Online (EOL) implement the recommendations to improve its operation, consulting with stakeholders where necessary; and
- Continue to build upon strong relationships with our stakeholders by engaging with their issues and seeking feedback about how we can develop our services to continue to provide a strong regulatory framework.

Delivering Value for Money (VfM)

As LCF funds are derived from public funds (from foregone landfill tax diverted into the LCF scheme) we continue to believe that it is essential to widely demonstrate the value that the LCF delivers to local communities. To support this we will:

- Continue to publish scheme VfM data collected through the project completion form (Form 9) to encourage understanding of the LCF and demonstrate the value that the LCF delivers to local communities; and
- Continue to publish anonymised data about the performance of EBs against key scheme metrics to enable EBs to benchmark their own performance.

Scheme closure in Wales

We will work closely with HM Revenue & Customs (HMRC) to commence the smooth closure of the scheme in Wales. We will ensure that EBs and other stakeholders are provided with clear information, advice and guidance, about the closure and what action EBs need to take.

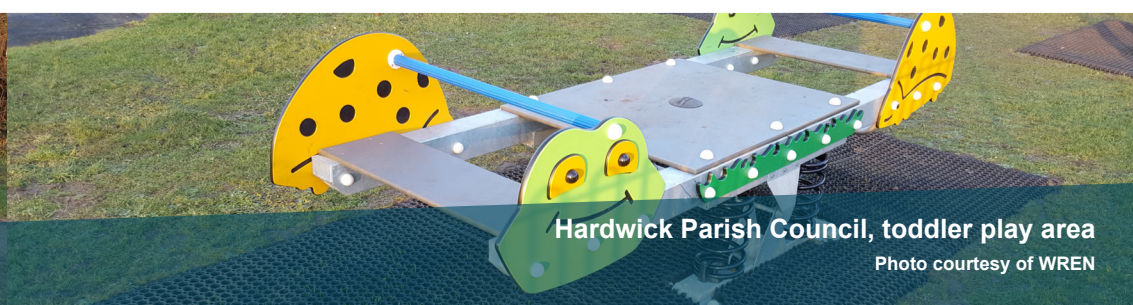
Organisation

Our organisational structure represents an effective and efficient configuration with which to undertake regulation of the LCF. To utilise our staff most effectively, we have moved to a more cross-skilled organisation, sharing resources and multi-skilling across teams. In 2018/2019 we will:

- Ensure that the Company is ready to be compliant with General Data Protection Regulations (GDPR) from 25 May 2018; and
- Undertake an annual self assessment of cyber security arrangements and ensure we remain cyber certificated.

Dr Ann G Limb CBE DL
Chair, ENTRUST

Christopher Welford
Chief Executive, ENTRUST



Hardwick Parish Council, toddler play area
Photo courtesy of WREN



The Church at Perton – kitchen refurbishment
Photo courtesy of Enovert Community Trust



Cullompton Community Association – new grass mower
Photo courtesy of Viridor Credits Environmental Company



Cricklade Rugby Football Club – changing facilities
Photo Courtesy of Community First



Key performance indicators for 2018/2019

Target 1

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

- Approve 98% 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 2018 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 2018.



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 2018/2019 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 2018.



Target 4

Deliver value for money



- Following the implementation of our e-delivery policy, increase the proportion of Forms 2, 3 and 7 submitted online to 100 per cent in 2018/2019.
- Ensure the proportion of Statutory Annual Returns (Form 4) received online is 90 per cent or above.

Target 5

Report to HMRC by 31 July 2018 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.



Old Guildhall Museum, Looe – lighting and heating
Photo courtesy of Viridor Credits Environmental Company



Bovey Valley Woods – ancient woodland and mosaic habitat restoration
Photo courtesy of Viridor Credits Environmental Company



River Bourne Community Farm
Photo courtesy of Community First