

News Update:

March 2025

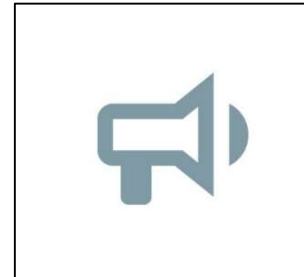
Levy

Following the announcement in October that the expected value of the fund for 2025/2026 had dropped significantly to £23.6m (last year the expected value was £30.6m) we asked HMRC if we could review the Levy Percentage.

We have made significant cost savings in our overheads but due to the drop in expected contributions our savings didn't have the desired impact on the levy percentage which went up above 4%.

Since receiving the new value of the fund we have revised our costs down again and as a result HMRC have revalued the levy.

Due to this recalculation, the value of the fund has moved up slightly to £23.8m and combined with our extra cost savings, the levy for 2025/2026 will now be **3.78%**

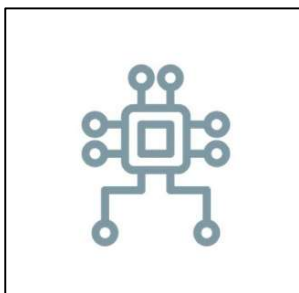


Annual Returns

The LCF year-end 31 March is almost upon us and so EBs will need to ensure their Statutory Annual Returns are submitted via EOL no later than 28 April 2025. Assistance with completion of returns is available through our Helpline [helpline@entrust.org.uk] or the Compliance Team [compliance@entrust.org.uk].

This is also a good opportunity for EBs to check that we hold the most up to date information and that any changes to Main Contacts and Trustees have been reported to us.

Registrations



The Entrust Website

You may have noticed that the Entrust Website has been updated and refreshed, with a new look and updated features. If you cannot find anything that you used to access, please let us know and we can either share the location or add it to the website.

EntrustOnline

We announced in January that our current system (EOL) would be replaced in the 2025/2026 financial year. We are into the final phases of development and will shortly begin the testing phase. The aim is to have the switchover as close to the beginning of the financial year as possible, to have most 2025/2026 activity registered on the new system. However, we recognised that it would not be helpful to do this while Annual Returns were being completed. Therefore, the switchover will be happening soon after the Annual Return Period has ended, early estimates are for this to be in May 2025. The actual date will be made available as soon as possible, as it is likely there will be a few scheduled days where the system will not be available.

All inputted data relating to the 2025/2026 financial year will be migrated to the new system alongside historical records of your EBs activity.

In terms of what the new EntrustOnline will look like, the functionality will remain relatively similar to the current EOL system, with some improvements to navigation, ease of use, and a new look. There will be plenty of on hand support available, including video guides and bespoke walk through support if required. We will also be doing a more detailed publication, in addition to the previous emails, of all improvements to the system to be aware of by the end of April and a number of weeks before launch, to give some time to adjust any processes if required. However, as the general functions are similar, changes to processes should be minimal in scope.

As always, if you have any questions, please get in touch with us.

Training

Since 2023, we no longer hold scheduled open training sessions due to a lack of demand. Instead, we hold bespoke sessions for any EB, or group of EBs who wish to discuss and learn more about specific topics. This can include either giving new staff a full overview of the fund, or discussing a specific chosen topic, such as the Annual Return.

If you would like to book a session, please contact the Helpline [helpline@entrust.org.uk]



Compliance

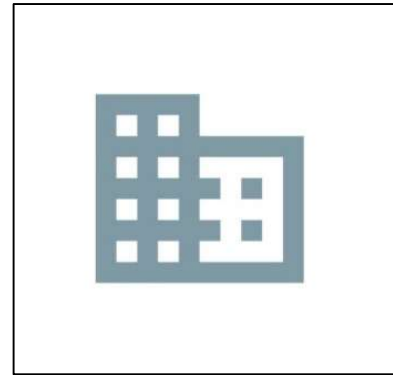
Staffing

Due to the on-going reduction in the number of enrolled and active EBs, we have removed two posts from within the Compliance Team during 2024/2025. One Compliance Inspector left the business in December 2024, and we took the decision not to recruit to that post. There has also been a reduction in the level of Breach Management activity; therefore, we decided not to fill the vacant Investigations and Assurance Officer post after their retirement in February 2025.

Inspections

There will be a change to the Compliance inspection process for 2025/2026 for those EBs which receive contributions directly from a Landfill Operator. We recognise the knowledge and skills that exist within the larger EBs and so we will be placing greater reliance on EBs to manage their organisations appropriately to ensure their LCF obligations are met.

We intend to move to a 2 or 3-year inspection of EB operations, depending on the EB's operating model and focus resources on reviewing the projects that are delivered.



To enable us to continue to fulfil our requirement to provide assurance to HMRC, we will introduce an annual Statement of Compliance for EBs in receipt of contributions. The annual declaration will replace the annual EB review for most EBs and simplify the review process for those EBs that are inspected. This self-assessment method is common amongst Regulators.

Projects will continue to be selected for review on a risk-based basis and the change of focus away from EB operations will enable a more representative sample of projects to be reviewed across the scheme. To minimise the burden on EBs of providing project information, we will be looking to make use of file sharing and data upload facilities wherever possible depending on EBs individual IT and filing systems. These will be agreed on an individual EB basis when the requests for information are issued.

Consultation Plan

We also announced that there will shortly be consultation with EBs on Administration Fees. The first stage of this will be evidence gathering, which will take place in the Summer. Following this, the next phase will be determined by the evidence gathered, as to any proposals that may arise from the exercise. All communication will be delivered by email, to keep you informed as to the stage of the consultation process and to provide opportunity for input. We had originally planned for this to happen slightly earlier in the first half of 2025, however, as there are other major items ongoing, such as the Annual Return, Website, and EntrustOnline launch, we wanted to ensure capacity to be able to contribute.

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