



HM Revenue  
& Customs

# Reform of the Landfill Communities Fund

**Summary of Responses**  
25 November 2015

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# 1. Executive Summary

The consultation 'Reform of the Landfill Communities Fund' was published in March 2015 to invite views on proposals developed by a government-industry working group. The proposals aimed to improve the flow of funds to communities by removing barriers that prevent or delay funding reaching projects. This followed the failure of the sector to meet the government's challenge to reduce their unspent funds, which were worth almost twice the annual value of the Landfill Communities Fund (LCF).

The government recognises that the LCF is a popular scheme which has been of significant benefit to communities in the vicinity of landfill sites since it was introduced in 1996. However, as a tax credit scheme, the LCF reduces the government's tax revenues and the government has a responsibility to provide value for money for the taxpayer. This government response outlines a package of measures that will ensure that communities can access funds more quickly and that the LCF provides better value for the taxpayer.

Following analysis of responses to the consultation this document sets out the government's response. The key points are summarised below.

## Spending time limit

In the consultation we asked for views on the impact of an 18 month spending time limit on funds received from a landfill operator.

Although a small majority of respondents supported the 18 month spending requirement outright, there was no overall consensus. There were concerns that large or complex projects could take longer or could be affected by delays outside the control of the project delivery. There were concerns about potentially reducing landfill operators' entitlement to credit. **Due to these concerns, the government has decided not to proceed with the 18 month spending requirement.**

## Introducing a cap on admin costs

We asked for views on the impact of a 7.5% cap on admin costs and whether there should be a threshold beneath which it does not apply?

**The government noted the mixed response to the proposal to cap the admin costs of Environmental Bodies (EBs) and does not intend to introduce a cap at this stage.** However, we consider an appropriate level for admin costs is 7.5%, including wind up costs. The government recommends that EBs keep their admin costs below 7.5% and **amendments to guidance will be introduced to take effect from 1 April 2016 to limit admin costs to 7.5%.** We will continue to monitor the level of admin costs and consider introducing a legislative cap at a later date if progress is not made to reduce them.

## Licensing EBs

We consulted on whether EBs should be licensed by ENTRUST, with the power to suspend the right to receive funds if certain conditions were not met.

There was little support for a licensing scheme with the majority of respondents concerned that it would introduce further bureaucracy. **The government has therefore decided not to proceed with this proposal.**

### Amending the objects of the scheme

We consulted on changing the objects of the scheme to exclude investments and administrative services to other EBs.

The government noted that the proposed removal of the investment provisions would have no significant effect on the delivery of LCF projects. The government also noted that there was no objection to the proposal to remove the object allowing funds for the provision of financial, administrative or other similar services by one EB to one or more other EBs. Both can delay or prevent funds reaching communities. **The government therefore intends to remove the provisions with effect from 1 April 2016.** HMRC will prepare changes to the Landfill Tax Regulations 1996 to take effect from 1 April 2016 and publish them in draft for an 8 week consultation period on 9 December 2015.

### Simplification and areas for review

We consulted on whether the scheme could be simplified and asked for views on other areas that respondents would like to see reviewed.

The consultation identified a number of policy areas for review. The government recognises that many stakeholders are concerned with the bureaucracy of the scheme and would welcome simplification. HMRC and ENTRUST agree that keeping financial records and monitoring assets in perpetuity is excessively burdensome.

HMRC will introduce changes to the Landfill Tax Regulations 1996 **limiting the requirement to keep records to 6 years to take effect from 1 April 2016.** They will publish them in draft for an 8 week consultation period on 9<sup>th</sup> December 2015. **Amendments to guidance will be introduced to take effect from 1 April 2016 to reduce the requirements for asset monitoring in line with other similar funding organisations.**

Landfill site operators can currently claim relief on 90% of their qualifying contributions to an EB. Although some operators pay the 10% difference themselves, many require the EB to find a contributing third party to make up the 10%. Consultation respondents indicated that finding a contributing third party increases bureaucracy and often leads to delays at the start of projects. **To address these concerns, the government intends to require landfill operators to provide 10% of their contribution to community projects.** HMRC will prepare changes to the Landfill Tax Regulations 1996 to take effect from 1 April 2016 and will publish a draft of the updated Regulations for an 8 week consultation period on 9 December 2015.

We sought views on a number of other proposals and having considered the very mixed responses the government has decided not to take these forward.

## Summary of measures that will be taken forward

In summary, the following measures will be taken forward:

- An amendment to guidance to limit admin costs to 7.5% and continued monitoring of the sector's progress
- The removal of investments and admin services to other EBs
- A reduction in the record-keeping requirements of the scheme
- A requirement for landfill operators to provide 10% of their contribution to projects.

## 2. Introduction

### **The Landfill Communities Fund**

2.1 The Landfill Communities Fund (LCF) was introduced alongside landfill tax in 1996. Landfill operators can claim a credit of up to 5.7% (in 2015-16) against their landfill tax liability on 90% of the voluntary contributions they make to environmental bodies (EBs) to fund community projects. The LCF has provided £1.4 billion in total funds for over 52,500 community projects since 1996.

2.2 The LCF provides money to EBs for projects which comply with the objectives of the scheme. These objectives are referred to as 'Objects' in the Landfill Tax Regulations 1996.

2.3 In 2013-14, 77% of spend was on public parks and amenities, 16% on the conservation of biodiversity and 7% on restoration of culturally important buildings. Approved Objects also include remediation of land, reduction of pollution, and provision of administration services to other EBs.

2.4 The fund is regulated by ENTRUST, a not-for-profit private company. ENTRUST is funded by a levy on LCF contributions of around 2%. ENTRUST issue guidance, register and provide advice to EBs, approve and audit projects, and undertake enforcement activities.

2.5 The LCF reduces the government's tax revenues because it is a tax credit scheme and the government has a responsibility to seek value for money for the taxpayer. The proposals in the consultation were designed to improve the flow of funds to communities by removing barriers that prevent or delay funding reaching projects. This is because large amounts of unspent funds – worth twice the annual value of the LCF – had accumulated, and the sector had failed to meet government challenges to reduce these unspent funds.

2.6 It was important that those involved in the sector displayed a willingness to make changes to ensure that money reached communities quickly and effectively.

### **The consultation process**

2.7 In March 2015 the government launched a consultation 'Reform of the Landfill Communities Fund'. The consultation sought views on proposals developed by a government-industry working group including representatives of EBs, landfill site operators and those receiving LCF funding.

2.8 The consultation closed on 10 June 2015. There were 728 responses to the consultation. Respondents included the regulator of the scheme ENTRUST, six landfill operators and the Association for Distributive & Environmental Bodies, (ADEB). The remainder were either EBs, including 18 distributive environmental bodies (DEBs) and ranged from large national organisations to small local EBs, or beneficiaries of

projects funded by the scheme. There were a several other respondents, who have supported local groups with their applications for funding, including 34 local councils, and -29 individuals who had worked with recipients of LCF funding.

2.9 Only a small number of respondents addressed all questions. The majority answered only the questions that affected them. Some responded to questions even though they were not directly affected.

2.10 The vast majority of responses were supportive of the LCF, recognising the benefits that it has brought to local communities, though they also thought it was overly bureaucratic and could deter applications from small associations which were often reliant on help from larger EBs and DEBs.

2.11 This document summarises the responses received. In this document, unless otherwise stated, reference to LCF contributions or funds refers to qualifying contributions.

2.12 HMRC is very grateful to all those who responded for taking the time to consider the issues raised in this consultation and to those who participated in the working groups which drew up the proposals consulted upon.

## 3. Responses

### Summary of responses by question

#### **Question 1: What impact do you envisage an 18 month spending requirement having on your organisation's ability to fund or complete projects using LCF funds?**

3.1 Although a small majority of respondents supported an 18 month spending requirement outright, there was no overall consensus as there were concerns that large or complex projects could take longer or could be affected by delays outside the control of the project delivery. There was no overall agreement as to when funds should be considered spent. Opinions varied between committed or contracted, or linked in some way to payments or project completion. There were concerns about potentially reducing the landfill operators' entitlement to credit. Due to these concerns, the government has decided not to proceed with the 18 month spending requirement.

3.2 There were divergent opinions as to whether an 18 month spending limit was feasible, reflecting the wide spectrum of respondents from small community groups to large EBs.

3.3 A significant number of respondents thought an 18 month limit was feasible as their projects had been completed within 18 months, though many of these recognised that theirs had been a small project and that larger projects would inevitably take longer and be more prone to slippage. It was felt that this could potentially affect smaller organisations which rely heavily on part time volunteers. Several thought that an 18 month limit would require even more thorough project planning and management which was likely to affect smaller volunteer groups disproportionately.

3.4 A significant number equally thought that 18 months was too short and that 2 years was more realistic, particularly for capital projects. Planning permission applications and complex regulatory requirements, such as Listed Building consent, take time to complete, and there are inevitable delays with builders and contractors. There were also concerns that building work often has a 6-12 month defect liability period during which a proportion of funds, usually 2.5-5%, is retained to deal with snagging and defects.

3.5 Some pointed out that ENTRUST say that 80% of projects are completed within 2 years which suggests it might be a more appropriate time limit.

3.6 A significant number of EBs funding biodiversity or complex projects had serious concerns that an 18 month limit was too short and considered that 2-3 years was more appropriate. Projects concerning habitat creation take time to establish, bed in, and deliver real benefits for wildlife. Many of these kinds of project are also highly season-dependent, so work can only be carried out during part of the year and must rely on a strict timetable of successive activity. Each phase of the project work relies on the last being completed, further limiting the amount of work than can be carried out over short timescales. There would also be little time for monitoring and post



works surveys and evaluations which are needed to demonstrate that the project has achieved its objectives. It was suggested that perhaps there should be a longer time limit for biodiversity projects as opposed to others. They also suggested that the time limit should run from when the funds transfer from the DEB to the EB/project with a further time limit imposed on the time within which the DEB must allocate on receipt of funds from the landfill operator.

3.7 There were concerns that short term projects would be favoured over more complex projects, affecting in particular, but not exclusively, biodiversity projects. Several respondents said that if 18 months was to be achieved, DEBs would need to change their procedures and more funding rounds would be needed to ensure funds are passed on quickly to EBs or community groups.

3.8 There were concerns that if larger projects were divided into smaller yearly projects, there was a degree of risk that the second or subsequent years' funding would not be forthcoming. It was also pointed out that this would increase everybody's admin costs when efforts were being made to cap them. They will also have to put in clear processes to allow applications for multi-year projects even if they are funded on an annual basis.

3.9 It was also suggested that some degree of flexibility was required around when funds are considered spent as well as when a project is considered to be completed to allow final reports to be submitted after the final grant has been submitted or the funding has been spent, giving more time for monitoring and evaluation.

3.10 Several respondents referred to the importance of a commitment to LCF funds in attracting other funding from other organisations. This 'match' or 'seed corn' funding would be affected by an 18 month limit.

3.11 ENTRUST suggested that the 18 month spending requirement should have little impact on EBs if they have good cash management.

## **Question 2: At what point should LCF funds be considered 'spent'?**

3.12 A significant number suggested that funds should be considered spent when allocated to a project, others when a contract or funding agreement is signed. Concerns were reiterated that it should not start until the DEB allocated funds to an EB, otherwise the actual time for project delivery would be shortened immediately by the period held by the DEB. This would have a severe impact, especially on biodiversity projects. Although many respondents preferred spend to be linked to allocation, they recognised the problem of addressing unspent funds so the need to link to payment.

3.13 A significant number suggested that it should be linked in some way to payment. This varied from payment to the EB, payment of the first invoice (so project started and fully committed) to payment of final invoice. Some suggested that it should be payment of final invoice and completion of the project, or when the completion certificate is issued even if the last invoice is later. Several suggested it should be when a percentage (80% or 90%) was spent to allow for monitoring etc of biodiversity or delays for building work.

3.14 Others were concerned that time is needed at the end of a project for EBs to gather and submit final invoices and evidence of spend before the final payments request to go to the funder. They suggested it should be when the final invoice is paid even if the payment application was not submitted until later.

3.15 A few suggested that there should be 2 limits: one for allocation and a second for spend. This would mean that the recipient EB /community group would not lose out on time taken by the DEB to allocate funding to the actual project. It would also allow LCF funds to be used as match or seed-corn funding.

3.16 Three suggested it should be as soon as it leaves the landfill operator. A few thought that consideration should be given to increased use of up-front payments by DEBs.

3.17 ENTRUST has suggested that funds should be considered 'spent' when it is passed on to a supplier, or payment is made to a project applicant. They suggested that the transfer of funds to an EB should not constitute the funds being 'spent'.

**Question 3: Would reducing the landfill operator's entitlement to a tax credit in line with the amount of unspent funds held by an EB have a significant impact on the likelihood of the landfill operator to continue to contribute to the LCF? Would this also impact EBs' incentives to spend funds?**

3.18 The vast majority of those who responded were concerned that this would have a negative impact and would discourage landfill operators from participating in the scheme. Many considered it would have a detrimental effect and that EBs would be pressurised into spending quickly rather than wisely and it would further dis-incentivise support for long term projects, especially biodiversity projects.

3.19 A smaller number of respondents thought it should not affect landfill operators' willingness to participate. They could see the benefits of incentivising spend but were concerned that if unforeseen delays occurred the landfill operator should not be penalised. Half of the landfill operators said it would reduce their incentive to contribute to the LCF, one said it would have no effect. Several respondents thought it would affect funding for smaller EBs with community run projects by volunteers, and that such a proposal failed to recognise the reality of project delivery. Others thought that it could be counterproductive if staffing levels were affected, and that it could be costly to implement.

3.20 A few thought that the EBs should be penalised for not spending, and one suggested that rather than cutting the landfill operator's contribution, such funds should be transferred to another EB.

3.21 ENTRUST suggested that reducing the landfill operator's entitlement to tax credit would affect both landfill operators and EBs. It has been suggested that EBs would have more of an incentive to spend the funds, and landfill operators would be

encouraged to divert their funding to EBs who may be able to distribute the funds more quickly.

#### **Question 4: How would a 7.5% cap on administrative costs affect your organisation's involvement with the LCF?**

3.22 Responses to the proposal to cap administration costs were varied, with no overall consensus on whether they should be capped, or what level of cap would be appropriate. Most thought that admin costs should cover the day-to-day running costs. There was some support for including professional and planning fees, but excluding wind up costs from any cap.

#### **3.23 The government noted the mixed response to the proposal to cap the admin costs of EBs and does not intend to introduce a cap at this stage.**

However, we consider an appropriate level for admin costs is 7.5%, including wind up costs. The government recommends that EBs keep their admin costs below 7.5% and **amendments to guidance will be introduced to take effect from 1 April 2016 to limit admin costs to 7.5%**. We will continue to monitor the level of admin costs and consider introducing a legislative cap at a later date if progress is not made to reduce them.

3.24 Several respondents said a cap would have no effect because they were either all volunteers or they were unable to claim admin costs. One respondent thought that partnerships with other organisations with relevant expertise should be encouraged in order to reduce costs.

3.25 The majority of respondents were concerned that a cap would affect staffing levels and consequently quality of service provided and that some DEBs might close. All this would be counterproductive if small groups did not receive the support that they needed and smaller EBs' capacity building was compromised.

3.26 Suggestions for a cap ranged from 2.5% to 15%. Some thought 7.5% was reasonable, others that at least 12% was needed to reflect the true cost of running a professional organisation. Others suggested that the current guideline of 10% was more appropriate and in line with other funders.

3.27 Several thought that a sliding scale would be fairer and that 7.5% may be appropriate for larger EBs, but that 10% (or even up to 15%) may be more appropriate for smaller EBs who are unable to benefit from the same economies of scale and whose income can vary from year to year.

3.28 ENTRUST has suggested that a 7.5% cap on administrative costs would make things simpler for them as regulators, to regulate the fund and ensure that the funding reaching the local communities, whilst the EBs administrative costs are accounted for fairly.

#### **Question 5: What is an appropriate threshold below which the 7.5% cap on administrative costs should not apply?**

3.29 Suggested thresholds ranged from £10,000 to £2 million. A number of respondents thought that a threshold was inappropriate as diverse factors need to be considered, such as the size of the EB and suggested that a sliding scale would be more appropriate, or even that full cost recovery should be allowed. Some pointed out that turnover can fluctuate year on year and so the cap should vary.

3.30 ENTRUST has suggested that a threshold of £2,500 is an appropriate level below which the cap should not apply. It was suggested that projects in receipt of funds greater than this amount may be allowed to spend a greater percentage on administration if the EB providing the funding has reduced some of its own administrative costs to allow for the project EB to claim some of the administrative costs.

### **Question 6: What should administrative costs be comprised of?**

3.31 The majority of respondents thought that it should comprise the usual running expenses, including employment costs (salaries, pensions, travel) and office overheads (rents, utilities, insurance, taxes). The majority also thought that governance costs should also be included.

3.32 A number thought that professional fees such as architect, surveyor and archaeological fees should be included within admin costs while others thought these should be excluded from admin costs and fall under projects costs. A number of EBs /community groups suggested that help with planning applications should be included.

3.33 A small number suggested that ENTRUST fees should be excluded. A small number also said that publicity costs should be excluded.

3.34 ENTRUST has suggested that the administrative costs should comprise the normal business expenses allowable under Schedule D of the Income and Corporation Taxes Act 1988.

### **Question 7: Should monies put aside for wind-up costs be included within the 7.5% cap on admin costs? If not, why not?**

3.35 The majority of those who responded said that wind up costs should not be included in admin costs. They are not intended to cover general operating costs and only come into play when an EB is closing and when project spend and income is minimal. It was pointed out that such costs are determined by company and employment law and are not a running cost. They are also subject to scrutiny by the regulator under the current system.

3.36 One respondent also pointed out that the Charity Commission recommends that 6-12 months of running costs are held as reserves.

### **Question 8: How should the cap be applied to EBs who are in the process of winding up?**

3.37 Only a small number of respondents commented, but of those the majority thought that the cap should not apply and that costs would need to be considered by the regulator on an individual basis. There should be no cap as an EB winding up would have minimal or no income and extraordinary costs such as redundancy and legal fees could not be met by an arbitrary cap.

3.38 One respondent suggested that only those notified on annual returns to the regulator should be used and another that existing rules should apply.

3.39 ENTRUST supports the suggestion that wind up costs should be provided separately to running costs. It has however been suggested that EBs should in the event of winding up, present their closure plans to ENTRUST so they can decide on a case by case basis whether this is compliant with the Regulations and reflects the size of the business and the likely expenses.

**Question 9: Do you think licensing would place a significant burden on your organisation? If so, why?**

3.40 There was little support for a licensing scheme with the majority of respondents concerned that it would introduce further bureaucracy to an already complicated scheme. The government has therefore decided not to proceed with this proposal.

3.41 A significant number and the majority of respondents were concerned that this would increase complexity. Some respondents suggested that systems need to be simple as many projects are carried out by volunteers whose time is limited.

3.42 Several pointed out it was difficult to assess the impact without knowing the detail of the proposed system and what additional information would be required. A few pointed out that licensing might incur additional costs at a time when there is pressure to reduce administrative costs.

3.43 Several EBs suggested that increases in admin may prevent them from taking funds directly from landfill operators in future. Many of them pointed out that they are already registered with ENTRUST and subject to sufficient scrutiny. Many were also subject to Charity Commission requirements (though these may not necessarily be relevant to LCF).

3.44 A couple of respondents suggested that the lack of appetite for the current accreditation system should be investigated rather than impose licensing. One observed that the LCF is the only grant scheme in the country with an external regulator, and questioned whether their limited powers justified the annual cost of around £1m.

3.45 ENTRUST, having consulted with a number of EBs, do not believe that a new licensing measure would place an increased administrative burden on EBs.

**Question 10: What set measurable standards should EBs who receive funds directly from a landfill operator be required to meet?**

3.46 Several respondents suggested that the measurable standards as set out in the consultation document would be appropriate and that these should not increase administrative burden.

3.47 Several thought that the standards should be project specific, agreed at project approval and should centre on meeting or exceeding project objectives. Speed of processing applications, efficient use of funds, sustainability, keeping admin costs within set limits, adhering to agreed time limits and use of current accreditation standards were also suggested. One suggested a KPI to reflect closer working between DEBs to better meet local community needs.

3.48 Others pointed out that they were already subject to ENTRUST's compliance and inspections and that further checks were unnecessary.

3.49 One suggested that measure should be considered around meeting selected external standards, Health and Safety – ISO standards, awards such as Positive About Disabled People, Positive about Mental Health.

3.50 ENTRUST has suggested measurable standards should include factors such as: the number of funds spent within 18 months; the time taken to allocate funds; the time taken to inform applicant of decisions; and the time taken to make payments after receipt of a verified claim.

**Question 11: Have you made significant use of investments using LCF funds? If so, please provide details.**

3.51 Only one EB suggested they had made an investment whereby the increase in expenditure and planning of future spend was dependent on the speed of land transfer, which is an uncertain factor. Responses indicated that two DEBs had used such investments.

3.52 A number of respondents commented that they have invested LCF funds in deposit and high interest bank accounts in order to increase funds available for projects.

3.53 A number of respondents misunderstood the question referring to project investments which had benefitted the community and which would be a significant loss.

3.54 ENTRUST suggests that the use of investments is not the most efficient use of LCF funds.

**Question 12: To what extent would removal of the LCF investment provisions hamper your ability to deliver LCF projects? Please give details.**

3.55 The provision that allows LCF funds to be used for long-term investments to generate income can lead to significant sums of money being tied up for many years and delays it reaching communities as intended. The government noted that the proposed removal of the investment provisions would have no significant effect on the

delivery of LCF projects. As the provision can delay or prevent funds reaching communities, the government intends to remove it with effect from 1 April 2016. HMRC will prepare changes to the Landfill Tax Regulations 1996 to take effect from 1 April 2016 and publish them in draft for an 8 week consultation period on 9 December 2015.

3.56 Several respondents misunderstood the question and were concerned that this would affect projects which would generate income. They pointed out that projects which are sustainable through derived income should be welcomed. They were also concerned that this should not affect depositing monies in interest paying short term accounts.

3.57 One EB said it would not affect them as long as it didn't apply retrospectively as it, it would impact on the project that was the subject of a long term investment where the timing of the project was uncertain. Others who commented considered that removal would not hamper the ability to deliver projects.

3.58 ENTRUST has suggested that the removal of investment provisions could potentially accelerate the spending process and delivery of projects in local communities and the environment.

**Question 13: Would the removal of Object F from the Landfill Tax Regulations 1996 cause significant problems for your organisation? If so, why?**

3.59 The government noted that there was no objection to the proposal to remove the object allowing funds for the provision of financial, administrative or other similar services by one EB to one or more other EBs. As the object can delay or prevent funds reaching communities, the government intends to remove it with effect from 1 April 2016. HMRC will prepare changes to the Landfill Tax Regulations 1996 to take effect from 1 April 2016 and publish them in draft for an 8 week consultation period on 9 December 2015.

3.60 There was some misunderstanding that this would preclude, for example, help from councils or other organisations to provide support to organisations with their admin, for which they charge commercial rates which saves them having to employ their own staff; the proposal would not affect this.

3.61 Only two EBs suggested that the removal of Object F would only affect their organisation if this prevented them from sharing resources with another EB as they would lose economies of scale, increasing their administrative costs significantly.

3.62 ENTRUST indicated that they only know of one Object F project and with the introduction of the cap on administration costs, they do not see the need for this project.

## **Question 14: What are your views on the requirements to monitor and keep records on assets purchased through LCF funding in perpetuity?**

3.63 With very few exceptions, respondents thought this was an unnecessary burden. Typical comments were: time consuming, impractical, too long, unachievable, excessive, unrealistic, onerous, burdensome and ridiculous.

3.64 A few thought it was a reasonable requirement for land, but that a maximum of 21 –25 years should apply to buildings. It was also pointed out that buildings are often leased so that monitoring requirements beyond the period of the lease made no sense.

3.65 Suggestions included that everything other than land should be subject to a time limit based on the lifetime of an asset, the level of funding, or even the lifetime of the scheme; that monitoring and record keeping should be in line with standard accounting rules and procedures, whereby this would only apply to assets over a certain value, linking the monitoring requirements to the standard rate of depreciation.

3.66 One respondent suggested that once an asset has been established for the benefit of the community, it is up to the community to police itself to maintain the community benefit for the long term.

3.67 A few respondents suggested that the LCF should follow the model of many other UK grant giving bodies where assets have to be kept for 5-10 years. Several respondents thought that removing the requirement may encourage funding larger biodiversity projects, including land purchases.

3.68 A few mentioned the requirement for a restriction on title deeds which caused delays and was a cost to project applicants, and could be problematical for future development. Those who thought that monitoring and keeping records on assets in perpetuity wasn't a problem said that they had to keep records for other purposes, such as the Charity Commissioners.

3.69 Respondents similarly thought that retention of records in perpetuity was equally burdensome and contrary to normal business keeping requirements. Most suggested that retention of financial records should align with time limits for tax purposes, so 6 years.

3.70 ENTRUST has suggested that they would support a review of the requirements to monitor and keeping records of assets in perpetuity. It has been suggested that record in perpetuity should be simplified and updated in order to reduce the administrative burdens for EBs.

3.71 HMRC and ENTRUST agree that keeping financial records and monitoring assets in perpetuity is excessively burdensome. Amendments to guidance will be introduced to take effect from 1 April 2016 to reduce the requirements for financial record-keeping so that it is in line with retention of records for tax purposes and asset monitoring in line with other similar funding organisations. HMRC will require records to be retained for 6 years.



## **Question 15: Are there any other LCF policy areas that need simplifying or reviewing?**

3.72 A significant number suggested that the Contributory Third Party (CTP) payment was problematic. They said that it was very time consuming in particular for small EBs /community groups who often had difficulties in sourcing the CTP payment, which leads to delays at the start of projects.

3.73 Many suggested that EBs should be allowed to pay this themselves from non-LCF funds or at least pay it up front and then allow the community to raise the funds during the course of the project. It was also suggested that it should not be necessary to obtain the landfill operator's agreement to the source of the funds.

3.74 Other problems cited were the loss of gift aid by a charity when the CTP was paid by an individual; loss of corporation tax benefits; and constitutional restrictions on not allowing payment other than to the beneficiary. Only two respondents thought that CTPs did not cause a problem.

3.75 Several respondents commented that allowing projects to generate income and be sustainable should be encouraged and that requirements for reporting derived income should be reviewed and simplified if an assurance is given that income is going back into the projects.

3.76 A significant number thought that the LCF scheme in general was complex and bureaucratic and required much simplification. Suggestions included:

- Streamlined procedures for small community groups
- Simpler forms
- Nil return by EBs where there was no LCF activity
- DEBs introduce more frequent funding boards and make quicker decisions
- That they review restrictions such as no second applications within a 12 month period
- Simplified applications with more 'bandings, not just main and small grant - schemes
- That ENTRUST and DEBs review their documentation requirements and accept the same forms/documents
- That landfill operators be required to advertise that they offer funding
- Regulatory requirements should be reviewed and a more risk based approach introduced.

3.77 A number of respondents suggested that the LCF process should allow for multi-site or national project registration under a single registration, rather than as a series of individual projects.

**3.78 To address the concerns associated with the CTP requirement, the government intends to require landfill operators to provide 10% of their contributions to community projects.**

3.79 Landfill site operators will still be able to claim 90% tax credit on their contributions; for every £1 contributed by landfill operators, £9 will be contributed by the government. This still represents very generous support for landfill operators' corporate social responsibility activities and will speed up the flow of LCF money and enable communities to carry out projects more quickly. HMRC will prepare changes to the Landfill Tax Regulations 1996 to take effect from 1 April 2016 and will publish a draft of the updated Regulations for an 8 week consultation period on 9 December 2015.

**Question 16: Are there any further reforms of the LCF you think are required? If so, please give details.**

3.80 A few respondents thought that the distance from a landfill site (10 miles in ENTRUST guidance) should be increased, in particular for biodiversity projects. However, there were some concerns that the funds do not reach projects within communities most affected by sites and that rather than national projects, projects need to be more clearly linked to local communities. There are inconsistencies with projects close to landfill sites refused and similar projects further away approved.

3.81 Several respondents suggested that ENTRUST procedures, from application forms to annual reporting should be simplified. Others, frustrated by DEBs having different rules, suggested that consistency would be helpful. Many suggested that funding decisions needed to be speeded up.

3.82 There were also suggestions that some practices of other grant distributors e.g. the National Lottery and HLF should be considered – such as the HLF that pays 50% up front at project approval. Many respondents suggested that EBs should operate on full cost recovery.

3.83 There were a number of suggestions for extension of the scheme to:

- allow funding surveys before a biodiversity project starts
- allow local authorities to receive LCF monies to fund contaminated land clearance obligations under Part2A of the Environmental Protection Act 1990, and
- research into the reason for lack of Object E projects (historical building)

3.84 Several thought that the value of the fund should be increased so that more projects could be supported. A few respondents thought that the role of the regulator should be reviewed with consideration given to reducing its overall costs, and therefore allowing more funds to be distributed. A couple of respondents suggested that ENTRUST's role should be discontinued and a monitoring system similar to that introduced under the Scottish LCF should be considered. A couple of respondents also suggested that as landfill reduces, the scheme will naturally decline, and perhaps consideration should be given to whether the scheme should be amended to incorporate other schemes.

3.85 A few respondents suggested that the diversion rates should be made known in advance in order to provide greater certainty of income, administration budgets, programme delivery and staffing resources, to ensure costs are kept within the set

cap. A few suggested that the definition of 'general public' should be broadened to include community benefit that embraces the needs of selective, but not exclusive community groups such as vulnerable adults.

**Question 17: Do you think these measures would impact disproportionately on those with protected characteristics (as defined under the Equality Act 2010)?**

3.86 It was suggested that the proposed changes to cap administrative costs and introduce an 18 month spending limit could disproportionately affect vulnerable communities by limiting opportunities for volunteers to develop skills. The changes could also impact civil society as they could have an adverse effect on biodiversity projects.

3.87 It was also suggested that if changes were made to simplify the application procedure more groups would be encouraged to apply. It would make it easier for people with learning difficulties to access funding as well as for people who do not have English as their first language.

## 4. Next steps

4.1 HMRC will produce draft legislation in December 2015 for a consultation period of 8 weeks.

4.2 HMRC will continue to work with ENTRUST to introduce simplification to the asset monitoring requirements and amendments to the guidance on admin costs.

# Annex A: List of stakeholders consulted

ENTRUST - the regulator for the LCF

The Association for Distributive Environmental Bodies:

Landfill operators:

Augean PLC  
Biffa Waste Services Ltd  
FCC Environment  
Grundon Waste Management  
SITA UK Limited  
Whitemoss Landfill Limited

Environmental bodies:

291 Community Association Ltd  
AIR  
All Hallows by the Tower  
Amgen Environmental Body Ltd  
An unnamed EB  
Avon Wildlife Trust  
BBOWT  
Bearsted and Thurnham Bowling Club in Kent  
Biffa Award  
Bilton Silver (Rugby) Band, Rugby  
Boddam and District Community Association  
Bristol Old Vic Trust Ltd  
Broadwell War Memorial Hall  
Buckingham Canal Society  
Buglife  
Butterfly Conservation  
C.I.Y.M.S. Rugby Football Club  
Castle Park Arts Centre, Frodsham  
Catalyst Environment Trust  
Chalfont St Giles youth Club  
Charfield Memorial Hall & Playing Field  
Cheylesmore Community Centre  
Chichester Ship Canal Trust  
Clackmannanshire and Stirling Environment Trust  
Cookley Playing Field & Village Hall Association, Worcester  
Cory Environmental Trust in Britain  
Cotesbach Village Hall  
Cotswold Canals Trust  
Cuerden Valley Park Trust  
Culture Coventry  
Cumbria Wildlife Trust  
Derbyshire Environmental Trust  
Derbyshire Wildlife Trust  
Devon Wildlife Trust  
Durham Wildlife Trust  
EB Scotland Limited  
Essex Wildlife Trust

Famous Trains Model Railway, Derby  
Friends of Kennington Park  
Gloucestershire Environmental Trust  
Grantscape  
Green Business Network  
Groundwork Greater Nottingham  
Groundwork Hertfordshire  
Groundwork London  
Groundwork Northern Ireland  
Groundwork South  
Hampshire and Isle of Wight Wildlife Trust  
Harbury Village Hall  
Harmston Memorial Hall  
Heather Parish Council and Heather Recreation Ground  
Herts and Middlesex Wildlife Trust  
Historic England  
Holne Playpark Charity Newton Abbot  
Horsham Town Community Partnership  
Hurst Water Meadow Trust  
Ideal for All, Smethwick  
Jubilee Action Group, Preston  
Jubilee Gardens Trust, South Bank London  
Lancashire Environmental Fund  
Lancashire Wildlife Trust  
Liverpool St Helens Football Club  
London Wildlife Trust  
Longridge on the Thames  
Maindee Festival Association  
Market Drayton Community Amateur Sports Club  
Markyate Baptist Church, St Albans  
Mondegreen Environmental Body Ltd  
National Trust  
National Wildflower Centre  
Natural England  
Norfolk Wildlife Trust  
North Ferriby Village Hall Trust  
Nottinghamshire Wildlife Trust  
Ophir Rugby Club, Belfast  
Pannal Village Hall and Memorial Institute  
Parbold Community Association  
Pattishall Parish Hall Association  
Plantlife  
Proffitts - Investing in Communities Lancashire  
Ribble Rivers Trust  
River Oaks Residents Association, Liverpool  
Royal Exchange Theatre, Manchester  
Royal Wootton Bassett RFC  
RSPB  
Scottish Wildlife Trust  
Sheffield and Rotherham Wildlife Trust  
Shropshire Wildlife Trust  
SITA Cornwall Trust  
SITA Trust  
Small Woods  
Sport in Desford

St George's Church, Newbury  
St Godwald's, Bromsgrove  
St Mark's Parish Church, Tipton  
St Michael's Church, Brierley Hill  
Stourport Bowling Green Club  
Suffolk Wildlife Trust  
Surrey Wildlife Trust  
Sussex Wildlife Trust  
Sustrans, Bristol  
The Barn Theatre Trust  
The Central Scotland Green Network *Trust*  
The Churches Conservation Trust  
The Crossness Engines Trust London  
The Follies Trust EB  
The Friends of Bilbrook  
The Froglife Trust  
The Greenbank Trust  
The Land Trust  
The Leeds Groundwork Trust  
The Littlemoor Charity  
The Mersey Forest Team  
The Old Vic Theatre Trust  
The Wildlife Trusts  
The Woodland Trust  
Toll Centre, Burntisland  
Trinity Community Arts  
Trust for Oxfordshire's Environment  
Ulster Wildlife  
Veolia Environmental Trust  
Victory Hall Trust  
Village Hall at St John's, Stadhampton  
Viridor Credits Environmental Company  
VNTT  
Wallasey Sea Cadets  
Wallingford Methodist Church  
Wildfowl & Wetlands Trust  
Wildlife Trust for Bedfordshire, Cambridgeshire & Northamptonshire  
Wildlife Trust Wales  
Windmill Hill City Farm  
Winterton Parochial Church Council  
Worcestershire Wildlife Trust  
Wymeswold Cricket Club  
Yorkshire Wildlife Trust  
Yorventure  
Zion Community Art Space

#### Project Groups:

11th Winchester Scout Group  
1st Pitsea and Vange Scout Group  
2nd Torwood Scout Group  
3rd Ringwood Scout Group  
5ives community sports club, Barnsley

9th Dartford Scout Troop  
Abbotskerswell Recreation Association  
Activate, Liverpool  
Active Games For All, Verwood  
Active Games For All, Verwood  
Aldham Village Hall  
All Hallows, Wellingborough PCC  
All Saints Ashbocking  
All Saints Church, Macclesfield  
All Saints Fulham  
Allesley Park Evangelical Church, Coventry  
Alnmouth & Lesbury Cricket Club  
Alvanley Village Hall  
Anyone Can Play, Cheshire  
Architectural Heritage Fund  
Ark T Centre, Oxford  
Ashford Carbonell Village Hall  
Ashton Bears ARLFC  
Aspire Gymnastics Club  
Association of Preservation Trusts, Birmingham  
Astley Independent Methodist Church  
Astons Recreation Committee, Aston Tirrold  
Attic Project  
Austerfield Study Centre  
Bardney Village Hall  
Barkingside Methodist Church, Loughton  
Barnhall Community Centre  
Bartley Skate Park, Totton & Eling  
Bates Cottages Cricket Club  
Baxter's Field Company, Lewes  
Beacon Cricket Club  
Beaconsfield Girlguiding  
Belhus CC  
Belmont Community Centre, Hereford  
Bentley Heath Community Centre, Solihul  
Bexhill Road Skatepark action group  
Bilsthorpe Parish Council  
Bilston Methodist Church and Community Centre  
Binley Woods Parish Council  
Birmingham Museums Trust  
Bishops Waltham Cricket Club  
Black Country Living Museum  
Bletchley Park Ltd  
Bletchley Senior Citizens Centre  
Bolsover & Stavely Methodist Church, Chesterfield  
Bovey Tracey Cricket Club  
Bovey Tracey Methodist Church  
Bradbourne RDA  
Bradford Community Environment Project  
Bradwell Juxta Coggeshall Village Hall,  
Bradwell Memorial Hall  
Bramford Royal British Legion Club  
Branston & Mere Parish Council  
Brassington Royal British Legion  
Brewood and Coven Parish Council,



Bridgnorth Team Ministry  
Bridgwater Baptist Church  
Brightling Village Hall  
Brighton Permaculture Trust  
Brighton Unemployed Centre Families Project  
Bristol Aero Collection Trust  
Bristol Rowing Club  
British Association of Conservation and Shooting, Wrexham  
Brooklands Bowling Club  
Broxbourne Cricket Club  
Buckland United Reformed Church  
Bungay Arts and Theatre Society  
Burnham Association of Sports Clubs  
Burwell Parish Council  
Bury Parish Council  
Calvary Church, Kingswinford  
Camberley CC  
Camborne Bowling Club  
Camborne Wesley Methodist Church  
Cambridge Past, Present & Future  
Camden Butterfly Trust  
Camelot Group of Parishes  
Cannock Wood & Gentleshaw Village Hall  
Canterbury Cathedral Trust  
Carshalton Beeches Baptist Free Church  
Castlewellan and Annsborough Angling Club  
Catalyst Science Discovery Centre and Museum Widnes  
Cathedral Gardens, Leicester  
Charlbury Corner House and War Memorial Hall  
Chartered Institute for Archaeologists  
Chartered Institute of Environmental Health, London  
Chelford Village Community Group  
Chelmarsh Parish Hall  
Cherry Burton Parish Council  
Cherry Burton Sportsfield  
Chilton Polden Church  
Chippenham Sailing and Canoeing Club  
Christ Church, Gipsy Hill, London  
Christchurch Methodist Church, Bexhill  
Chudleigh United Charities  
Church House Management Committee and All Saints Church, Gresford,  
Church of St John the Baptist, Bridgwater  
Church of St Michael the Archangel, Newton Abbot  
Church of the Epiphany, Gipton  
Church of the Holy Family, Blackbird Leys  
Churchinford and District Village Hall  
Clayworth Memorial Hall  
Clive Vale Residents Association, Hastings  
Codsall Parish Council  
Codsall Village Hall  
Coleshill and district Civic society, Coleshill  
Collingham Parish Council, Newark  
Community First, Devizes  
Corbridge Heritage trails  
Coton Village Hall

Cottenham Parish Council, Cambridgeshire  
Cowbridge Charter Trust  
Cranage Village Hall  
Crofton Community Centre  
Cryford community and Business forum  
Cubert Parish Council  
Cuddesdon and Denton Parish Council  
Culmstock Parish Council  
Cutteslowe Community Association  
Dalton Leisure Centre  
Daw End Methodist Church  
De Cara Consulting Ltd, Specialist Sports Consultants  
Deafness Resource Centre, St Helens  
Deepcar Village Community Association  
Delph Community Hall & Club  
Derby Homes Limited  
Dinham Millennium Green Trust  
Diocese of Bath & Wells  
Diocese of Brentwood  
Dobwalls United Church, Liskeard  
Dodington Parish Council  
Donisthorpe Scout Group  
Downham Market & District Heritage Society  
Dry Drayton Village Hall  
Durley Parish Council  
Dyslexia Association of Staffordshire  
Earith PC  
East Bridgford Parish Council  
East Hagbourne Parish Council  
Eastleigh Youth and Community Trust  
Eastmoor Community Project  
Eastwell Village Hall  
Eccles Community Hall Organisation  
Edenham PCC  
Ellesmere Park Residents Association, Eccles  
Elstead Parish Council  
Empire Hall, Graffham  
Englesea Brook Chapel and Museum EB or P  
Enville Athletic Social Club  
Erdington Methodist Church, Birmingham  
Essex Marching Corps  
Euxton skate park project  
Evercreech Village Hall  
Exeter Cathedral  
Fair Oak & Horton Heath Parish Council  
Fallings Park Methodist Church, Wolverhampton  
Farndon Parish Council  
Fighting Fit Gym/Welsh WTF Taekwondo Association, Ponytpool  
Findern Village Institute  
Fleetwood RUFC  
FoKGVPF, Tameside  
Fowey Parish Hall  
Foxton Parish Council  
Freeland Parish Council  
Freethorpe Village Hall

Friends of Barnes Common, Putney  
Friends of Cusworth Park, Doncaster  
Friends of Denson Marston Nature Reserve  
Friends of Farfield Recreation Ground  
Friends of Fortune Green  
Friends of Foxley, Kenley  
Friends of Hailey Park  
Friends of Holden Park, Oakworth  
Friends of Hollinsend Park, Sheffield  
Friends of Pelsall Common,  
Friends Of Riverside Gardens Erith  
Friends of Spencer Park and Recreation Ground, Coventry  
Friends of St Nicholas Church, Folkestone  
Friends of Sydenham Community Library  
Friends of Thimblemill Brook  
Friends of West End Park, Cleckheaton  
Frlsham Future Implementation Group  
Fringford Parish Council  
Front Lane Community Association, Upminster  
Gasworks Dock Partnership, Newnham  
Gayton Parish Council  
George Road Church, Oldbury  
Gig Mill Primary School, Stourbridge  
Girlguiding Fleet Divisions, Fleet Hall Management Committee  
Glascote Methodist Church, Tamworth  
Gleadless Valley Wildlife Trust, Sheffield  
Goodwill Hall, Nantwich  
Grade Ruan Recreation Ground, Helston  
Great Broughton Building for Caring and Sharing  
Great Melton Parochial Church Council  
Greenbrook Methodist Church – no address  
Greenmount Cricket Club, Bury  
Grove Village Hall  
Guilden Sutton Parish Council, Chester  
Gunness Village Hall  
Gwennap Parish Council  
Hadlow Down Playing Field Association  
Hail Weston Parish Council  
Halberton Methodist Church  
Halberton Village Hall  
Hale Village Hall  
Hall for All, Norwich  
Hampshire Riding Therapy Centre Ltd, Eastleigh  
Hanham Community Centre Tennis Club  
Harden Parish Council, Bradford  
Harthill with Woodall Parish Council, Rotherham  
Heeley Parish Church, Sheffield  
Heighington Parish Council Nelson Lancashire  
Hereford Skatepark  
Heritage Trust for the North West  
High Halstow Village Hall, Rochester  
High Hurtswood Village Hall  
High Legh Community Association, Knutsford  
High Legh Village Hall Knutsford  
Hillsborough Arena, Sheffield

Hinckley Baptist Church – no address  
Histon & Impington Recreation Ground, Cambridge  
Holy Spirit Community, Rumcorn  
Holy Trinity Church (Platt)  
Holy Trinity Community Group, West Bromwich  
Holywell-cum-Needingworth Parish Council  
Hollywood Old School Preservation Trust  
Hoole Community Centre  
Horbury Methodist Church, Wakefield  
Horsehay Village Hall, Telford  
Horsington Church  
Icklesham Parish Council  
IDEAS Group, Lincoln  
Ideas2Action  
Ilford Methodist Church  
Ingatestone and Fryerning Community Association  
Ist Kyle Valley Scout Group, York  
Jenner Hall Community Trust, Cricklade  
Johnstown Bowling Club  
Jubilee Church Life Centre, Grantham  
Kent & Sharpshooters Yeomanry Museum  
Kentisbeare Parish Council, Cullompton  
Key Green Church, Cheshire  
King's Somborne Parish Council  
Kings Walden Parish Council  
Kingsley Organisation Kingsley,  
Kingston Ridge Scout Campsite  
Landau  
Leek Wootton Village Playground  
Leziate, Ashwicken and Bawsey Village Hall Committee  
Lightwaves Community Trust, Wakefield  
Litcham Common Mangement Committee  
Litlington Village Hall  
Little Leigh Parish Council  
Little Shelford Sports and Recreation Trust, Cambridge  
Little Wenlock PC  
Littleover Methodist Church, Derby  
Lockerley/East Dean/East Tytherley/West Tytherley Parish Church  
London Borough of Havering  
Longparish Village Hall  
Looe Rowing Club  
Makealeap Ltd, Twickenham  
Maplebeck Village Hall  
March Town Cricket Club  
March Town United FC  
Marchwood Community Association  
Maun Conservation Group in Mansfield, Nottinghamshire  
Meir Heath Windmill Preservation  
Memorial Community Church Plaistow  
Mercaston and Markeaton Brooks  
Mereside Village Association  
Metheringham Community Skatepark  
Mexborough Miners Welfare Institute & Recreation Ground  
Mickle Trafford & district parish council  
Micklefield Parish Council

Middleton Parish Council  
Middleton Popstars Academy + Bo-Jangles Theater space  
Middleton Sports Club in Sussex  
Milverton Parish Council  
Monk Fryston and Haillam Community Association, Hillam,  
Monk Hesleden Parish Council  
Moreton Millennium Community Centre  
Morwenstow Community Centre  
Moulsford Parish Council  
Mt Ambrose CC  
National Forest Charitable Trust, Swadlincote  
National Memorial Arboretum  
Navenby Parish Council  
Nether Stowey Recreation Ground  
Netherton Cricket Club  
New Ash Green Village Association  
Newbold on Avon Community Partnership  
Newburgh Parish Council  
Newcastle Cricket Club  
Newstead Parish Council  
Newton le Willows Anglers Association  
Normandy Bowling Club  
North Ferriby Parish Council  
North Smethwick Development Trust  
North West Kent and Medway Valley Countryside Partnerships  
Oakengates United Church  
Oakwood Hill Cricket Club  
Old Sharston Cricket Project  
Orpington FC  
Orrell Billinge Community Network, Wigan  
Orton Waterville Village Hall  
Otterbourne Parish Council  
Oxshott Village Sports Club  
Padworth Village Hall  
Pagham Parish Council  
PANTHER Fundraising - no address  
parish of Kirklees Valley  
Parochial Church Council of Christ Church Erith.  
Peartree Pond Association, Milton Keynes  
Pemberton Rose Gardens  
Penn Village Hall  
Perran Tennis, Perranporth  
Peterhead Methodist Church  
Poole RFC (Community Amateur Sports Club)  
Poppleton Road Memorial Hall, York  
Poulton-le-Fylde Methodist Church  
Prees Cricket and Recreation Club  
Puriton Playing Fields  
Pye Green Community Centre  
Quarry Bank Friends of the Park  
Radwinter Village Hall  
Ramsden Crays and Shotgate Parish Councils  
Redbourn Parish Council  
River Stour Trust  
Riverhead Parish Council

Riverhead Parish Council  
Rob Lane Allotments, Haydock  
Romsey Rugby Club  
Ruabon Community Council, Wrexham  
Sandall Park  
Sandford St Martin Parochial Church Council  
Sawcliff Manor Farm  
Scott and company, building surveyors  
Seal Parish Council  
Sevenoaks Rugby Football Club  
Severn Rivers Trust  
Sheffield General Cemetery Trust  
Shenstone Playing Fields, Lichfield  
Sheviocck Parish Council  
Shiregreen United Reformed Church, Sheffield  
Shobrooke Parish Council  
Slazengers Sports and Social Club – no address  
Snap Development Project, Derbyshire  
Soldiers of Oxfordshire  
Somerset Playing Fields Association, Somerton  
Somersham Football Club  
Sonning Common Skatepark  
South Benfleet & Canvey Bowling Club  
South Green Memorial Hall  
South Park Users Group, Redbridge  
South Petherwin Bell Ringers  
Southern Light Community Church, Sheffield  
Southwell Scouts  
Speen Parish Council  
Spelthorne Natural History Society, Middlesex  
Springdale Methodist Church & Community Centre, Wolverhampton  
St Andrew's Church, Cullompton  
St Anne's in Canvey Island  
St Catherine's East Tilbury, Chelmsford  
St Chad's Community Hall, Ladybarn  
St Disens Church, Bradninch  
St Francis, Coventry  
St George's Church, Coventry  
St Germans Methodist Church  
St Goran Bell Project, Goran Haven  
St James, Westerleigh  
St James's Church, West Littleton  
St John's Hampton Wick  
St John's Church North Grays  
St Leonard's Church, Clent  
St Luke with Holy Trinity, Charlton  
St Luke's Church, Oxford  
St Mark's Church Mew Ferry  
St Mark's Church Mew Ferry  
St Martin's Methodist Church, Warrington  
St Martin's PCC, Coventry  
St Martin's Bradley, St Martin's Church Centre  
St Mary's Church Frensham  
St Mary's Ecumenical Church, Weaverham  
St Mary's Church, Walton-on-Thames

St Matthew's Church, Yiewsley  
St Michael and All Angels Parish Church, Paulsgrove  
St Michael Community Hall, West Bromwich  
St Paul's Church, Foleshill, Coventry  
St Peter & St Paul Church, Sevenoaks  
St Peter's Church Congleton  
St Peters Church, Drayton Oxon  
St Peter's Parochial Church Council, Hackney  
St Stephens Community Hall, South Shields  
St Stephen's Tenants and Residents Association  
St Thomas' Community Project, Birmingham  
St. Chad's Church Hall, Kidderminster  
St. David's Church, Carr Mill  
St. George's Church, Cullercoats  
St. John the Evangelist Church, Bexley  
St. John's Church, Rownhams  
St. Mark's Parochial Church Council, Birmingham  
St. Mary's Church Riverhead with Dunton Green  
St. Nicholas Church, Henstridge  
St. Peter & St. Paul's Church, Maperton  
St. Peter's Church, Newton le Willows  
St. Peter's Community Centre, Sowerby  
St. Stephen's Community Hall, Deepdene  
St. George's Church Wrotham  
St. Philip's Church Werrington and St. John the Baptist Church, Wetley Rocks  
Stamford Bridge Village Hall  
Standlake Parish Council  
Stanway Village Hall, Colchester  
Starcross & District Bowling Club  
Steeple Aston Parish council  
Steeton-with-Eastburn Parish Council  
Stepney Bank Stables  
Steppingley Village Association  
Stockport Quaker Meeting House  
Stocksbridge Christian Centre  
Stoke Poges Parish Council  
Stoneyford Road Recreation Ground Play, Nottingham  
Stourbridge Cricket Club  
Stowey Playing Fields Committee and Nether Stowey Village Hall Committee  
Strathmiglo Bowling Club  
Stubshaw Cross Residents Group  
Sussex Village Halls, Lewes  
Swavesey Parish Council  
Swindon Cricket Club  
Swindon Parish council  
Tadworth and Walton RA  
Tamar Protection Society  
Tarvin Community Woodland Trust  
Teen Talk (Harwich)  
Teynham Parish Council,  
Thatcham Old Blue Coat School  
The Archer Community Centre, Braintree  
The Black-E, Liverpool  
The Cathedral Church of St Peter & St Paul, Sheffield  
The Church Lawford Parish Council

The Conservation Volunteers, Doncaster  
The Friends of Adisham Church  
The Friends of Raphaels and Lodge Farm Park, Hammersmith  
The Grace Eyre Foundation, Hove,  
The Hope Centre, Liverpool  
The House on the Corner, Walsall  
The Inland Waterways Association  
The Levensat Trust  
The Levensat Trust, Doncaster  
The Leyland Project and SLEAP  
The Methodist Church  
The Midland Railway Trust  
The Mistley Community Association, Basildon [55]  
The Norfolk Hospice  
The Old School Management Committee, Scunthorpe  
The Palace Trust, Wells  
The Religious Society of Friends Wincanton  
The Stuart Memorial Hall, Tempsford  
the sustainable Trust, Camborne  
The Maelor School, Wrexham  
Thornbury Lawn Tennis Club  
Three Trees Community Centre, Chemsley Wood  
Thurlton Parish Council  
Tibshelf Parish Council  
Tickhill CC  
TMCP for the Methodist Church of Great Britain, London  
Toddington Scout Group  
Tottenham District Civic Society, Bury  
Trinity Church, Willingdon  
Trinity Methodist Church, Codsall, Wolverhampton  
Trustees of the Tabernacle Community Centre, Haverfordwest  
Twinkle Park Trust, Deptford  
Tyneside Badminton Centre  
Ulnes Walton Bridleways Association  
Union St Baptist Church, Crewe  
Upper Heyford Parish Council  
Upton Parish Council, Blewbury  
Upton Village Hall  
Vicarage Lane Play Park, Benton  
Victoria Centre, Wellingborough  
Victoria Hall Association, Nolton and Roch  
Victory Bowls Association Limited, Portsmouth  
Village Hall Paddock House Illston on the Hill, Leicester  
W Tytherley & Frenchmoor Parish Council  
Walberton, Binsted & Fontwell Neighbourhood Plan  
Wall Village Hall, Lichfield  
Waltham Chase Village Hall  
Wareham & District Development Trust  
Warren Hall Development Committee, Micheldever  
Warwick Sports Club  
Water Orton Methodist Church  
Waterlooville Guiding Group  
Welbourn Village Hall, Lincolnshire  
Welshore Community Hub, West Ealing  
Weoley Castle Community Church, Birmingham



Wesley Community Furniture, Manchester  
West Dean Playground  
Westgate Community Trust, Canterbury  
Wheelgate House, Knottingley  
Whiteshill and Ruscombe Parish Council  
Whitton Village Hall  
Wickford Lawn Tennis Club  
Windy Nook Methodist Church  
Winterbourne Medieval Barn Trust  
Woodbridge RUFC Ltd  
Woodgreen Village Hall, New Forest  
Woodsetton Trust  
Woodsetton Trust, West Midlands  
Woolmer Green Parish Council  
Woolton Hill Church Hall  
Wootton Wawen Village Hall  
WR Sports Club  
WR Sports, Ashford, Middlesex  
Yarlington Village Hall  
Yelling Village Hall  
Young People March Ltd

Councils:

Arun District Council  
Ashfield District Council  
Banbury Town Council  
Basildon Borough Council  
Bradford Council  
Cheshire West and Chester Council  
East Riding of Yorkshire Council  
Elloughton/Brough Town Council  
Fermanagh and Omagh District Council  
Green Spaces, Dudley MBC  
Hampshire County Council  
Haringey Council  
Hastings Borough Council  
Herefordshire Council  
Luton Borough Council  
New Forest District Council  
Newcastle under Lyme Borough Council  
Nottinghamshire County Council  
Oxfordshire County Council  
Portsmouth City Council  
Rugby Borough Council  
Rugby Borough Council – parks & grounds manager  
Rushmoor Council  
Sevenoaks Town Council  
Sevenoaks Town Council  
South Derbyshire District Council  
South Gloucestershire Council  
Stockport Council  
Wakefield Council  
Wakefield Metropolitan District Council

Warwickshire County Council  
Wokingham Town Council  
Woodstock Town Council  
Yate Town Council

Individuals:29