



Scottish Landfill Communities Fund (SLCF) Annual Report Guidance Notes

Regulation 30(1)(i) of the Scottish Landfill Tax (Administration) Regulations 2015 (the Regulations) requires you to submit an Annual Report to SEPA by the 28th April each year, regardless of whether or not you have received and spent (including committed) any SLCF monies during the reporting period.

This form should be used to submit your Annual Report. It must be used to submit a “nil return” if you have not received or spent any funds during the reporting period.

This form sets out the statutory information that an AB must provide to SEPA to comply with the Regulations. Failure to provide this information by the statutory deadline may result in enforcement action being taken.

This form should only be used to report on SLCF monies and it should exclude any funding received from any other sources.

Please complete this form electronically and return to slcf@sepa.org.uk.

If you would prefer to submit a paper form, please complete using BLOCK CAPITALS and send to:

SEPA - SLCF Team
Angus Smith Building
6 Parklands Avenue
Eurocentral
Holytown
North Lanarkshire
ML1 4WQ

Please also keep a copy for your records.

For further information, or if you have any questions on this form, please contact the SLCF Team on **01698 839000** at slcf@sepa.org.uk or at <http://www.sepa.org.uk/environment/waste/scottish-landfill-communities-fund/>.

Form completion notes follow with advice on how to answer each question in the Annual Report. All answers must refer only to the reporting period (i.e. up to and including 31st March but not beyond).

Contact Details

- 1 & 2. Name and SLCF registration number of your Approved Body.

Period covered by this return

3. The current reporting period.
From: for 2015/16 this is the date your organisation was approved.
To: 31/03/2016

SLCF income during the period

4. All QCs received within the reporting period.
5. All transfers of SLCF funds received from another AB within the reporting period. If a transfer was due by 31st March but received late include it as if received by the due date.
6.. Gross income derived from SLCF monies that have been received by your AB within the reporting period.
7. A breakdown of the SLCF derived income declared in 6. The total of 7 must match the value of 6.
8. The total income received by your AB during the reporting period. Total income = answers to 4+5+6. Do not add 7 to the total as this is a duplicate of 6.

SLCF expenditure during the reporting period

Expenditure means costs incurred or committed during the reporting period, whether or not paid out in the same period. The reporting period is up to and including 31st March but not beyond. For example any bills due for costs incurred up to 31st March even if the bill is not payable until a later date.

9. The value of running costs incurred up to 31st March, including those that were not paid out by that date but were accrued in the reporting period.
10. The value of all invoices from SEPA for regulatory fees incurred up to 31st March, including those not paid by that date.
11. The value of SLCF monies committed to enrolled projects up to 31st March, whether or not transferred within the period. This figure allows SEPA to see the value of unspent SLCF funds, i.e. what is available for future spend.
12. The value of SLCF monies transferred by your AB to other ABs or LOs up to 31st March. If a transfer was due to be made by 31st March but was made later include it as if made by the due date.
13. The total SLCF costs incurred or committed by your AB up to 31st March. Total expenditure = answers to 9+10+11+12.

Balance of SLCF monies

14. £0 opening balance for 2015/16.
15. Total from 8 (i.e. answers to 4+5+6)
16. Total from 13 (i.e. answers to 9+10+11+12)

18 – 21

18. No answer required; this is a note.
19. Same answer as 11. This is a duplicate question and will be deleted in a revised form. Either ignore this question or enter the same answer as 11.
20. Value of SLCF monies retained to wind-up your AB.
21. Value of SLCF monies available to be spent or committed. Total available = answer to 17-20.
The value of SLCF monies committed to enrolled projects (whether or not transferred) up to 31st March is accounted for in 11 and included in the closing balance at 17. Do not subtract the answer to 19 here.

Changes to AB

- 22 – 24. These questions to remind you to advise SEPA of any changes to your AB and to remind SEPA to do an annual check of the same.

Declaration

25. Complete the details and sign to confirm that the information on the form is true.

Checklist

Check that each item has been done or recorded. Serves as a reminder for ABs and SEPA.

We do not need to know the value of funds transferred to projects. This will be included within the value committed to enrolled projects, whether or not transferred, within the reporting period.

The annual report refers only to the period up to 31st March. We do not need details of SLCF monies retained or set-aside for future spend, other than for winding-up costs. All other monies will be included in the following year's annual report.

How we use your information

"The Scottish Environment Protection Agency (SEPA) will be the data controller of the information you provide in this form.

SEPA was established under the Environment Act 1995 and is responsible for protecting and improving the environment. SEPA also has functions relating to Scottish landfill tax and is the regulator of the Scottish Landfill Communities Fund (the "Fund").

The information provided in this form will be processed by SEPA to monitor compliance with your obligations as an Approved Body, maintaining relevant public register(s) and otherwise discharging SEPA's regulatory obligations under the Regulations.

SEPA may also use your information:

- in exercising its other functions and powers in connection with the Scottish landfill tax, protecting and improving the environment
- to offer/provide you with literature/services and guidance relating to the Fund, the Scottish landfill tax and other environmental affairs
- to carry out statistical analysis, research and development on environmental and Scottish landfill tax issues
- to provide public register information to enquirers
- to investigate possible breaches of environmental and Scottish landfill tax law and taking any resulting action
- to prevent breaches of environmental and Scottish landfill tax law
- for the purposes of public consultations
- to assess customer service satisfaction and improving our service.

We may also share your information with (and obtain information about you from) public bodies such as Revenue Scotland, Scottish Government, the Police, HMRC, ENTRUST, the Health & Safety Executive, Local Authorities and the Emergency Services and organisations and agents that act for them. Any such data sharing will be for various purposes, such as making sure the information is accurate, to prevent or detect crime, to protect public funds and enabling the relevant public bodies to perform their statutory functions.

You should ensure that any persons named on the Annual Report form are informed of the contents of this notice