# Handover checklist

This checklist is to guide Environmental Bodies (EBs) when the person responsible for managing the Landfill Communities Fund (LCF) work of the organisation is handing over the duties to another individual.

As an EB it is essential that you comply with the Landfill Tax Regulations 1996 (Regulations); we find that staff/volunteer changes are a common cause of misunderstandings or lack of knowledge within EBs. EBs must ensure that changes in those with responsibility for LCF administration within an EB do not result in a loss of awareness of an EB's obligations. Not understanding your responsibilities can lead to potential breaches of the Regulations. Preparing for a smooth transition will bring many benefits to the EB including a lower risk of non-compliant activity and a more efficient use of your resources.

The handover checklist covers what paperwork needs to be handed over but also actions that need to be completed such as:

- notifying ENTRUST of the change in contact within seven days;
- informing the new contact of the ongoing obligations for EBs; and
- informing the new contact of the forms that are required to be submitted to us.

It is important that the new person is aware of these requirements and any deadlines that may exist, for example the annual return period for the Statutory Annual Return.

| Item/Action | Handover complete? |
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| **Documents & Information** | |
| Project file for each project. For a guide to what should be contained in project files we have written a checklist to assist EBs. This can be found on the Training Resources page on our website. A file should be available for all projects, whether they are completed or are at earlier stages. Project files, at the minimum, should contain project costings, budgets, project expenses and invoices | |
| Details of the person responsible for your LCF bank account and details of signatories | |
| Bank statements and mandates for your LCF account | |
| Management accounts including information on your running costs charged to the LCF | |
| Details of contributions and transfers (amount, date and source) and how these have been spent | |
| Details of any income derived and how it has been spent | |
| Names and addresses of all Contributing Third Parties (CTPs) | |

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| Any contracts, planning permission, land registry or other legal documents for LCF works | |
| Any documented procedures you use and the review process for these | |
| Your Board papers including project approval documentation | |
| Your governance structure | |
| LCF Asset register – monitoring periods and evidence of monitoring | |
| Risk register | |
| Your document retention policy | |
| **Actions** | |
| ENTRUST online (EOL) – set up the new person as a new contact if not already done and ensure they are marked as the new 'main contact'. It is this contact that receives all correspondence from ENTRUST and can complete all the forms required of EBs on EOL; the change should be notified to us within 7 days | |
| Instruct on reporting responsibilities and how this is done for the following:<br>• Form 2 (Project registration)<br>• Form 2x (Project extension)<br>• Form 3 (Contribution received), if relevant<br>• Form 4 (Statutory annual return)<br>• Form 7 (Transfer of money), if relevant<br>• Form 9 (Project completion)<br>• Informing ENTRUST of changes in directors or governing document | |
| Advise of process for payment of ENTRUST levy payable on contributions received; these are payable 14 days from receipt of invoice | |
| Advise if any ENTRUST inspections are planned | |
| Advise on the current status of any ongoing projects | |
| Advise on the guidance available to EBs - the ENTRUST website and any internal documents you may have or guidance from your funder(s) | |
| Advise on ENTRUST training resources and events available to new contacts – this can be found on the Training page on the ENTRUST website; attend training event if possible | |
| Advise on funder(s) detail – processes and contacts | |
| Notify funders of any projects in progress of the change of main contact and their contact details | |