

# END OF YEAR REPORT 2018-19



SEPA Scottish Landfill Communities Fund Team

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## 1. Introduction

2018-19 is the fourth year of the Scottish Landfill Communities Fund (SLCF). Overall, the SLCF has continued to function well. 13 Approved Bodies (ABs) have received funds from landfill operators registered for Scottish Landfill Tax. SLCF contributions have been distributed to over 350 eligible projects throughout Scotland. Qualifying contributions of £7.7m were made to the fund and £9.2m of funds were committed to projects.

SEPA spent some time this year investigating a non-compliance of one of the ABs. Following our investigation a series of steps were outlined to bring the AB back into compliance within a short timescale. At the close of the year, all approved Bodies were compliant with the regulations and SEPA's requirements. SEPA continues to enjoy an effective relationship with the ABs. We carried out an in-depth compliance inspection at each AB this year and a desk inspection of each notification received.

The SEPA team responsible for administration of the SLCF comprises three staff members. We have responded to over 150 queries from ABs, projects and landfill operators on the SLCF, and continue to promote the fund wherever possible.

This report presents the information SEPA has collected on the fund over 2018-19.

## 2. Key Performance Indicator (KPI) Discussion

Revenue Scotland and SEPA agreed a set of key performance indicators (KPIs) to monitor and evaluate the performance of the SLCF. The key performance indicators are listed in Appendix 1, which shows the relevant data collated by SEPA for the two reporting timeframes described in Section 2. The detail of each measure is discussed below.

### i. Approved Body Applications

No applications were received this year for approval to distribute SLCF funds. One application to voluntarily revoke approval was received in April from Tarbolton Tenants and Residents Association (SLCF/AB/012). This was assessed by the team and revocation complete by August.

No enforced revocations were needed this year under enforcement activities.

13 ABs have been active within the fund this year. The ABs are located throughout Scotland, from the Western Isles to the Borders. Three SLCF ABs have their offices based in England and administer their projects remotely.

### ii. Register of Approved Bodies

SEPA continues to maintain a Register of Approved Bodies, published on [SEPA's website](#)<sup>1</sup>. The register has been updated once, reflecting the voluntary revocation of one AB. The update was made within 24 hours, which is well within the 7 day target.

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<sup>1</sup> [https://www.sepa.org.uk/media/219234/register\\_of\\_approved\\_bodies.pdf](https://www.sepa.org.uk/media/219234/register_of_approved_bodies.pdf)

### iii. Compliance Inspections

2018-19	Q1	Q2	Q3	Q4	Total
a. Number of compliance inspections completed by the SLCF team	42	30	31	57	<b>160</b>
Assessment of AB accounts	0	2	0	20	<b>22</b>
Assessment of Annual Reports	14	0	0	10	<b>24</b>
Database compliance checks	27	27	26	19	<b>99</b>
Inspection / Audit of AB	1	1	5	8	<b>15</b>
b. Number of ABs deemed compliant following a compliance inspection	13/14	12/13	13/13	13/13	<b>13/13</b>

We have carried out one full compliance inspection at each AB during the year, as we have in previous years. We have also recorded a number of “database assessments”. These interrogate the data collected in the database and assess compliance with factors such as notification timings, transfer and spending of contributions and payments made by Contributing Third Parties.

In addition to compliance inspections, the SLCF team has processed 1372 notifications received from ABs and landfill operators. This is similar to last year (1430), and comprises:

- 76 qualifying contributions;
- 379 project enrolments;
- 668 transfers of funds;
- 213 contributing third party payments
- 22 statements of account and
- 14 annual reports.

#### iv. Enforcement

2018-19	Q1	Q2	Q3	Q4	Total
a. Number of enforcement actions started	1	0	0	0	1
b. Number of enforcement actions concluded and outcome	0	1 AB now compliant and following additional submission requirements	0	0	1

Of the 15 compliance inspections carried out, only one AB was found to be non-compliant with the regulations and their conditions of approval. The discovery of non-compliances at one Approved Body resulted in enforcement action, including the variation of conditions of approval for that AB. The AB responded well to the enforcement and was shortly back into compliance.

Otherwise, all ABs are notifying SEPA of required information within the time limits stated in the regulations. The good working relationship that SEPA maintains with the ABs has helped ensure ABs know when notifications are due to be submitted.

#### v. Written Communication Response Times

2017-18	Q1	Q2	Q3	Q4	Total
a. Total number of queries responded to	40	39	35	39	153
b. Number of queries responded to from ABs including response period (10 and 25 days)	15 (15<10 days) (0<25 days) (0 >25 days)	10 (10<10 days) (0<25 days) (0 >25 days)	8 (8<10 days) (0<25 days) (0 >25 days)	13 (13<10 days) (0<25 days) (0 >25 days)	46 (46<10 days) (0<25 days) (0 >25 days)
c. Number of queries responded to from Projects including response period (10 and 25 days)	24 (23<10 days) (1<25 days) (0 >25 days)	21 (20<10 days) (1<25 days) (0 >25 days)	19 (19<10 days) (0<25 days) (0 >25 days)	21 (21<10 days) (0<25 days) (0 >25 days)	85 (83<10 days) (2<25 days) (0 >25 days)
d. Number of queries responded to from others <sup>2</sup> including response period (10 and 25 days)	1 (1<10 days) (0<25 days) (0 >25 days)	8 (8<10 days) (0<25 days) (0 >25 days)	8 (7<10 days) (0<25 days) (1 >25 days)	6 (6<10 days) (0<25 days) (0 >25 days)	23 (22<10 days) (0<25 days) (1>25 days)

<sup>2</sup> Includes landfill operators and any other people, not linked to projects or ABs.

The SLCF team has responded to over 150 queries from ABs, projects, landfill operators and members of the public about the SLCF. This is a 26% decrease on last year (208).

The majority of queries were responded to within 10 days (98%). Three queries took longer than 10 days to respond, one of which took longer than the target 25 days to conclude. This responses took a little longer than we would like because further information gathering (GIS data) was needed before we were in a position to respond. The queries responded to outwith the 10 day target represented less than 2% of all queries responded to.

#### vi. **Number of Complaints and Compliments**

No complaints on SEPA's regulation of the fund have been reported to SEPA or Revenue Scotland.

We have not recorded any compliments received by the team this year. However we regularly receive routine "thank you" messages to almost all correspondence.

#### vii. **Number of Data Security Breaches**

There have been no data security breaches.

We continue to use the SLCF database to store all notifications received. This database is only available to restricted staff working on SLCF.

SLCF data is not considered to be Protected Taxpayer Information (PTI)<sup>3</sup> unless and until it is extracted for tax purposes. Details of qualifying contributions reported by ABs as received are shared with Revenue Scotland using a secure collaborative workspace to enable them to check Landfill Operator compliance with their obligations in respect of Scottish Landfill Tax.

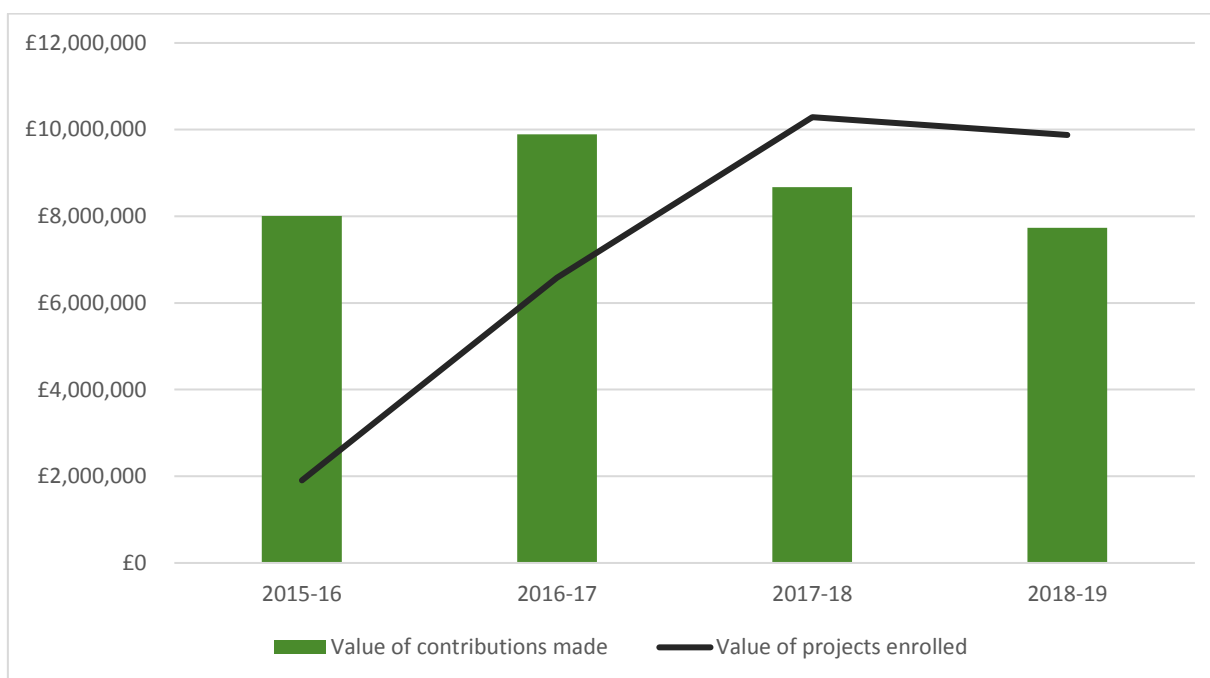
Although PTI is not a feature of day-to-day SLCF work, SEPA SLCF staff are trained in and understand the requirement not to disclose PTI to a third party unless there is a legal gateway that allows them to so. All SLCF staff received refresher training on PTI this year.

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<sup>3</sup> See [Revenue Scotland and Tax Powers Act 2014: S14](#)

viii. **Qualifying Contributions made to the Fund**

2018-19	Q1	Q2	Q3	Q4	Total
a. Total value of qualifying contributions notified by ABs as having been made to the fund	£1,954,162	£2,393,785	£1,570,517	£1,814,856	<b>£7,733,320</b>



**Figure 1 - Value of Qualifying contributions made to the fund and projects enrolled over time**

This year, 73 qualifying contributions were notified to SEPA with a total value of £7.7m. This is less than contributed in any previous year two but still more than the £6.2m annual contribution forecast by the [Scottish Fiscal Commission](#) in December 2017<sup>4</sup>.

17 registered tax payers contributed to the fund this year. This is three less than last year and is due to the closure of three landfills in Scotland.

Most ABs have exclusive funding connections with one landfill operator meaning that they only receive contributions from one source. Two ABs have funding connections with multiple landfill operators, receiving funding from two and eight separate sources. Most landfill operators contribute to a single AB, but two choose to contribute to multiple ABs. All but one AB received contributions this year.

<sup>4</sup> See <http://www.fiscalcommission.scot/media/1196/scotlands-economic-fiscal-forecasts-publication.pdf>

As can be seen from Figure 2, the ABs vary greatly in their income, however all but four ABs have seen a reduction in the contributions they received this year from last year. This is a trend that is forecast to continue.

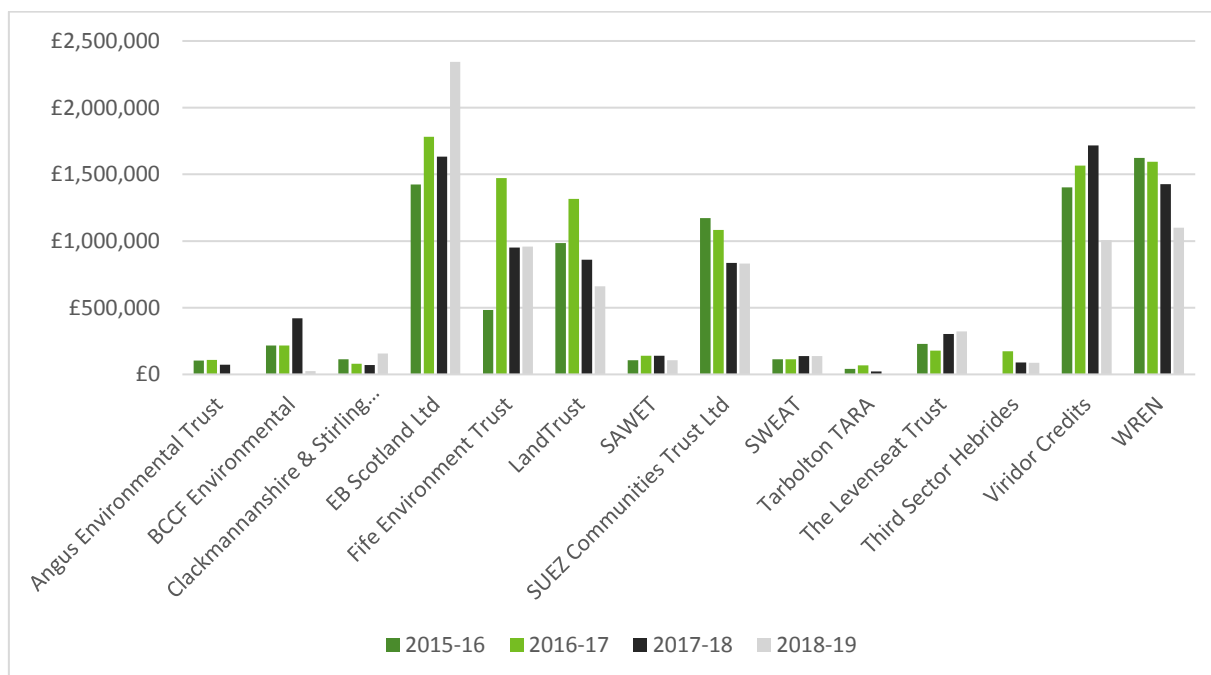


Figure 2 - Qualifying contributions received by each Approved Body

ix. **Funds Committed to Projects**

2018-19	Q1	Q2	Q3	Q4	Total
a. Total value of funds notified by ABs as having been committed to projects (spent)	£2,395,151 (92 projects)	£2,388,500 (93 projects)	£2,227,359 (81 projects)	£1,720,633 (81 projects)	<b>£9,164,984</b> <b>(356 projects)</b>

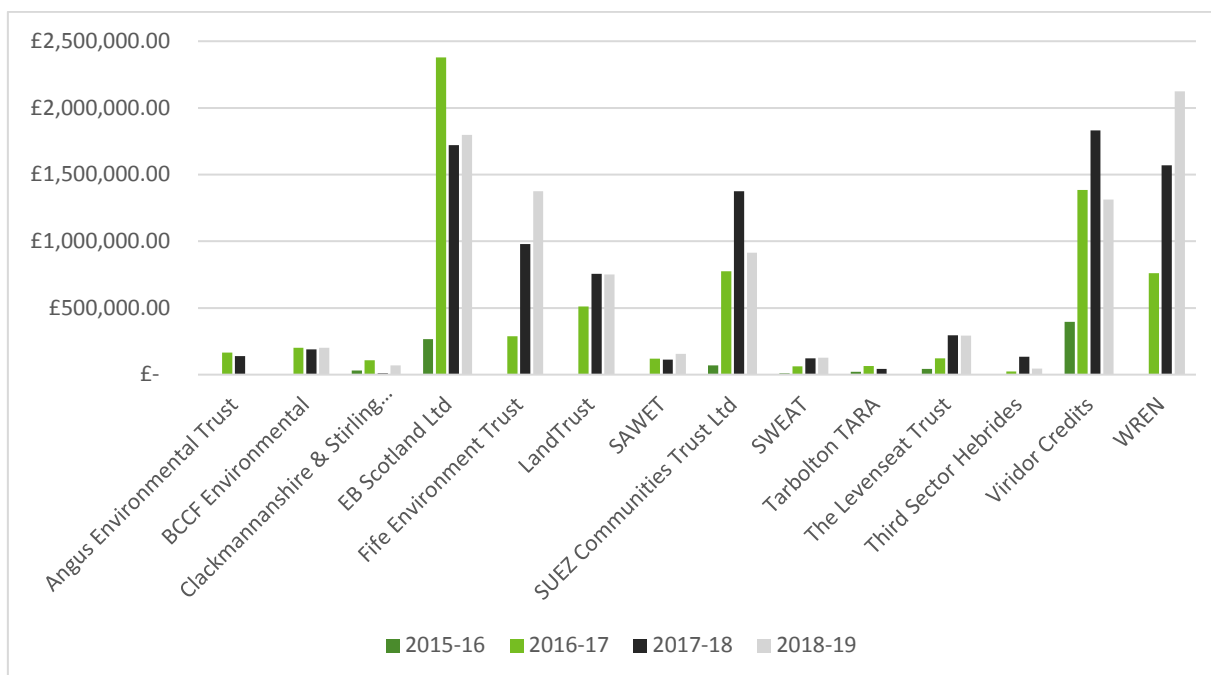
Almost, £9.2m was committed to projects this year (see Figure 1, above). This is a similar value to that committed last year. Project commitment (enrolment) is a measure of the value of funds that have been committed to projects and is not necessarily a measure of the full value of projects delivered. Actual transfers of money from ABs to projects amounted to £8.7m (652 transfers). This figure includes money transferred to projects that were enrolled in previous years. As a general rule, ABs do not transfer the full commitment to projects when enrolled. This protects the funds and ensures that money is transferred to the project as and when needed rather than in one lump sum. Not all projects get underway as soon as funds have been committed. A legal commitment from the SLCF may be used by the project as leverage to attract other funding for the project or the seasonality of projects may mean that works are not started until sometime after funds are committed. ABs usually require an invoice as proof of cost before funds are released to projects.



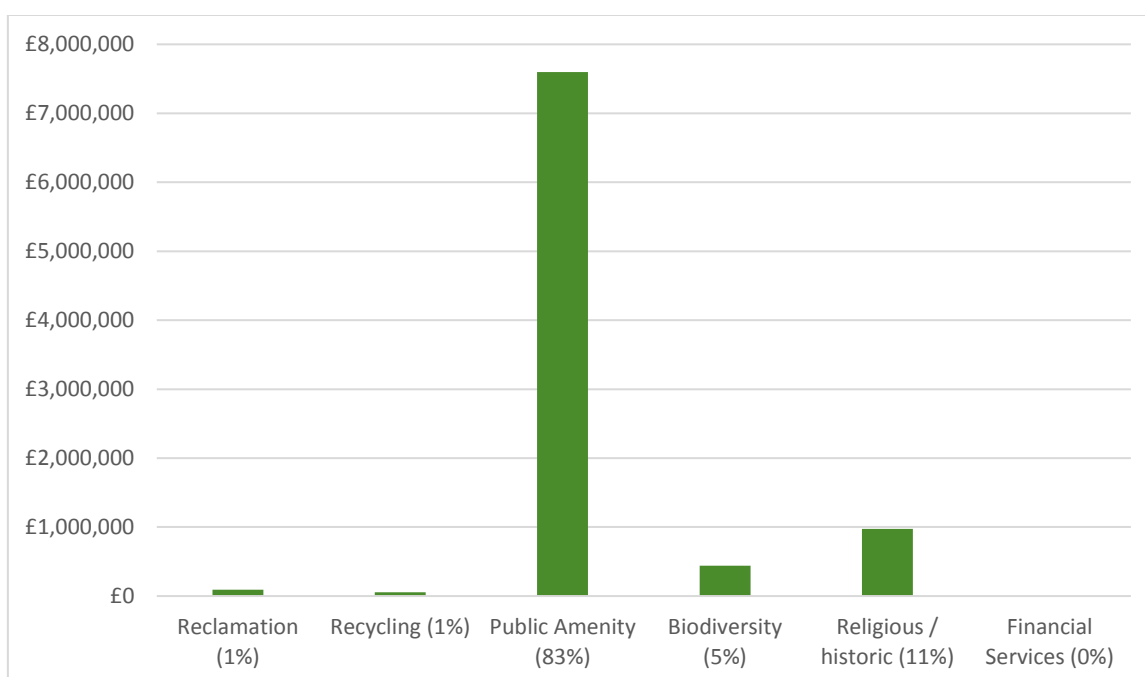
The 365 projects that were enrolled in 2018-19 are well distributed around Scotland. As can be seen from the distribution map (Figure 3 below). The majority of projects have been enrolled in the concentrations of populations in the central belt and north east coast but projects in the highlands and islands have also been funded. The small number of projects being enrolled in the highlands may be explained by the small number of landfill sites and transfer stations in that area and the fact that most enrolled projects were for objects C and E, which require projects to be located within 10 miles of an eligible landfill or transfer station. This distribution largely reflects the distribution in other years. For the first time, projects have been enrolled in Orkney and Shetland.



Figure 3 - Geographical distribution of projects enrolled in 2018-19

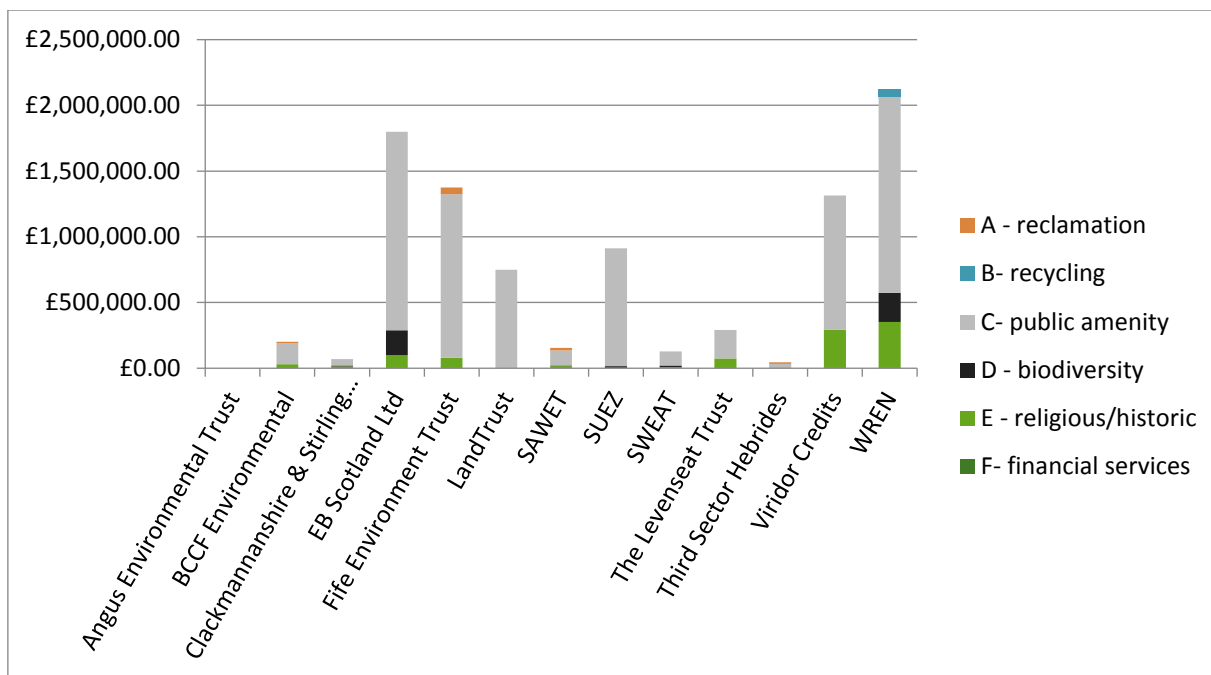


**Figure 4 - Total value of funds committed to projects by each Approved Body**



**Figure 5 - Value of enrolled projects by project type 2018-19**

The majority of projects funded this year were for object C – public amenity (83%: £7.6m). The second most funded project type was object E – religious or historic sites (11%: £974k). These two objects have consistently been the most widely applied for and funded project type in the SLCF. The proportion of funds given to Objects C and E have remained largely the same since 2015. No projects were enrolled for object F – the provision of financial services from an AB to a project.



**Figure 6 - Value of enrolled projects by type (object) and Approved Body 2017-18**

If we look at the value of projects each AB enrolled by project type (object), there aren't any particular trends that can be picked out other than objects C, D and E being the most funded. ABs submit data on projects they have enrolled (committed funds to). SEPA does not receive notifications of applications received by ABs, therefore we cannot determine whether there has been any bias according to project type from the above data. This was however assessed during compliance inspections by examining a sub set of successful and unsuccessful funding applications. There is no evidence to suggest that any AB is favouring applications of any object type.

**X. Approved Body Running Costs**

<b>2018-19</b>	
a. Number of ABs with running costs <10% of contributions they received for the reporting period	<b>13/13</b>
b. Number of ABs with running costs >10% of contributions they received for the reporting period	<b>0</b>
c. Average % of running costs	<b>5.97%</b>
d. Total annual cost to fund of Approved Bodies running	<b>£677,431</b>

Regulation 29(12) sets out that qualifying contributions can be used to pay for the running costs of an AB, providing they “do not exceed 10% of the funds applied”. We consider all funds contributed to an AB as “applied” as the funds can only be used for SLCF purposes.

ABs notify SEPA of their running costs once per year via the submission of their Annual Report. This is a requirement of Regulation 30(1)(i) and covers the timeframe from 1 April to 31 March. The annual report gives a summary of income, expenditure and balances held by the AB.

All ABs submitted Annual Returns for 2018-19. The total value of funds used for AB running costs this year was £677k which was less than last year (£894k) for a similar number of project enrolments and project monitoring. ABs running costs continue to be on average, significantly below the 10% of income permitted by the fund at 5.97%.

All running costs must be justified and open to scrutiny by SEPA. All ABs must keep records detailing how all SLCF funds have been spent (Regulation 30(1)(v)). SEPA may inspect these records. We assess compliance with the 10% rule by comparing the total cumulative income of the AB since it was approved with the total cumulative running costs declared in annual reports since approval. This will give a measure of the percentage of funds used for running costs.

This method of assessing compliance gives ABs an element of flexibility and future planning. Spending less than 10% in one year will give the ability to spend more than 10% in a future year, providing the overall spend remains less than 10%. All ABs are meeting this compliance measure.

xi. **Subvention income**

<b>2018-19</b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Total</b>
a. 1.82% of qualifying contributions received	£35,565	£43,567	£28,583	£33,030	<b>£140,746</b>
b. Amount invoiced for	£35,565	£43,567	£28,583	£33,030	<b>£140,746</b>
c. Amount received	£35,565	£43,567	£28,583	£33,030	<b>£140,746</b>
d. Amount outstanding	£0	£0	£0	£0	<b>£0</b>
e. proportion of payments made within 14 days	100%	100%	100%	100%	<b>100%</b>

SEPA's subvention income from the SLCF is linked directly to the Qualifying Contributions (QCs). Regulation 30(1)(m) allows SEPA to charge a regulatory fee as a proportion of each QC received. The regulatory fee for 2018-19 remained at 1.82%.

QCs must be made to an Approved Body (AB) before tax credit can be claimed. Landfill Operators (taxpayers) are permitted 44 days after the end of the tax quarter to make their tax return. As a result, most QCs for each quarter are made during the 44 days following the closure of the tax quarter.

Once SEPA is notified of a qualifying contribution, SEPA raises an invoice for 1.82% of the contribution value. These are SEPA's regulatory fees as permitted by Regulation 30(1)(m). The majority of ABs pay their invoice within the 14 day requirement. All fees for 2018-19 have been received on time.

xii. **SEPA Costs**

<b>2018-19</b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Total</b>
Total costs of regulating the fund	£35,184	£36,382	£36,066	£40,436	<b>£149,240</b>

SEPA expenditure is calculated over the financial year from 1 April to 31 March.

The majority of SEPA's regulatory costs are staff costs. The overall expenses for SEPA were approximately £4k less than budgeted. This was due to small variations on budgeted salaries and a saving on travel and subsistence.

The SLCF Funding Protocol sets out that where the income to SEPA is greater than SEPA's running costs, SEPA may carry surplus funds forward from financial year to financial year, subject to any discussions between Revenue Scotland and SEPA.

SEPA's income from the subvention fee was less than our costs this year. The £8.5k difference was drawn down from accumulated underspend. An accumulated underspend of £105,904

from the last four years remains to be carried over into 2019-20. It is expected that the subvention income in 2019-20 will cover SEPA's costs but in future years, the underspend will be used to cover SEPA's costs.

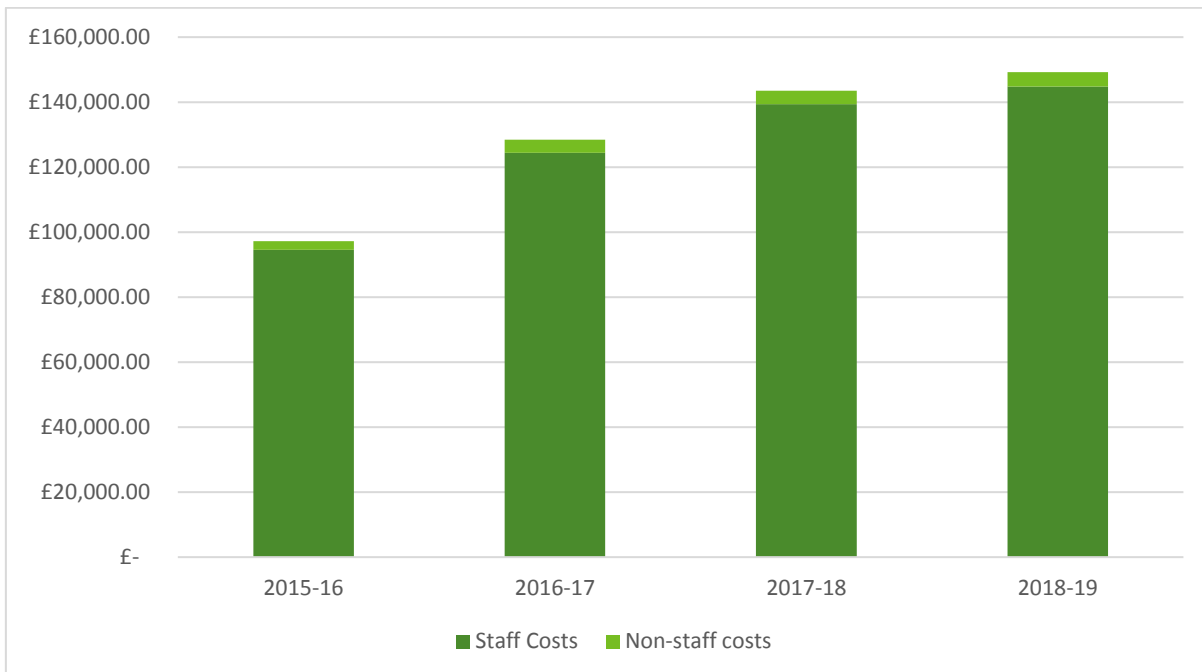


Figure 7 - SEPA costs

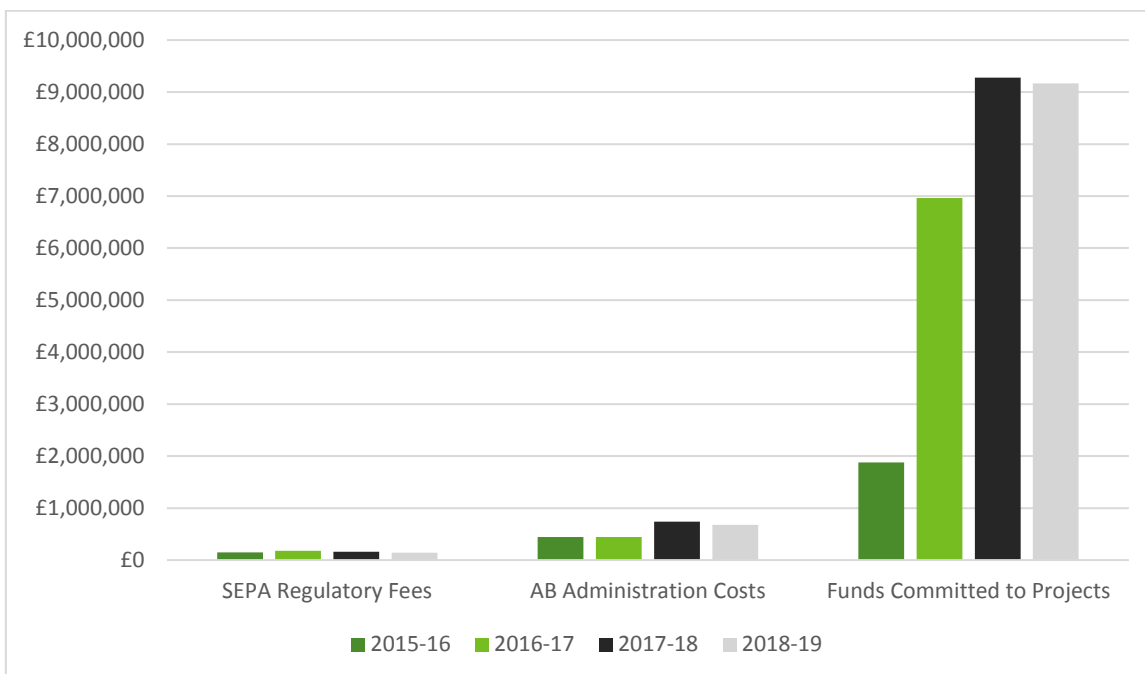


Figure 8 - Major expenditure from the SLCF

Both SEPA regulatory fees and AB running costs are funded out of contributions to the fund. The total administration cost of the fund (SEPA fees plus AB running costs) in 2018-19 was £818,177. This is just over 10% of the fund as a whole. The major expenditure from the SLCF is illustrated in Figure 8 above.

### 3. CONCLUSION

The SLCF continues to function well. Approved Bodies continue to receive contributions, enrol projects and ensure that projects are delivered successfully.

The SLCF was established to provide funding for community or environmental projects in recognition of the dis-amenity experienced from landfill activity<sup>5</sup>.

This year, Scotland's communities and environment benefitted from a further £9.2m of projects (356 projects) being enrolled that will be delivered over the coming year. This means that in total over the last four years that the SLCF has been operational, £34.3m has been paid into the fund and £27m of projects have been funded.

The value of qualifying contributions made to the fund was almost £1m less than last year. This is a trend that is forecast to continue<sup>6</sup> with reduction of waste to landfill and an upcoming ban on biodegradable municipal waste to landfill in 2021. However, the value of funds contributed in 2018-19 (£7.7 m) was significantly higher than the £6.2m forecast in the Scottish Government Draft Budget 2018-19 so perhaps the reduction of contributions will be slower than predicted.

We are happy with our performance in regulating the SLCF. The Approved Bodies are compliant overall and respond well to advice and guidance provided by SEPA. We look forward to 2019-20.

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<sup>5</sup> From the Scottish Landfill Tax (Administration) Regulations 2015 [Policy Note](#).

<sup>6</sup> Based on forecast tax yield from [Scottish Government Draft budget 2018-19](#).

#### 4. APPENDIX 1 – DATES USED

The data reported for qualifying contributions made to the fund, funds committed to projects and SEPA Regulatory Fees (income) have been reported over the financial year on an accruals basis. This is to take account of, and align with, the 44 days following the end of each quarter, within which Scottish Landfill Tax payers are allowed to make qualifying contributions to the fund and claim credit for them in their tax returns. As the amount of SLCF contributions that qualify for credit are restricted to a maximum of 5.6% of the taxpayers total tax liability for the year and because contributions must have been made to an AB before a corresponding tax credit can be claimed, most qualifying contributions are calculated and made during the 44 days following the end of the tax quarter. Therefore, to understand and present a representative picture of qualifying contributions made to the fund, the reporting period for the SLCF has been aligned to include these 44 day periods.

Three measures have been adjusted to account for the 44 day reporting period so that they are directly comparable, providing a true picture of income and expenditure from the fund:

1. Qualifying contributions reported as received by ABs,
2. Funds committed to projects,
3. SEPA Regulatory Fees<sup>7</sup>

All other data has been reported using the financial year from 1 April to 31 March.

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<sup>7</sup> SEPA Regulatory Fees are invoiced once Qualifying Contributions have been notified to SEPA and therefore also have the 44 day time lag.



## 5. APPENDIX 2 - SUMMARY OF KEY PERFORMANCE INDICATORS

Subject	Information to be reported <sup>8</sup>	Q1	Q2	Q3	Q4	Total 2018-19
1. AB Applications <sup>9</sup>	a. Number of applications received	1	0	0	0	1
	b. Number of applications approved	0	1	0	0	1
	c. Number of applications withdrawn	0	0	0	0	0
	d. Number of applications rejected	0	0	0	0	0
	e. Number of applications ongoing	1	0	0	0	1
2. Register of ABs	a. Number of changes made to the Register including time taken to make the change <sup>10</sup>	0	1 (completed within 24hrs)	0	0	1
3. Compliance Inspections	a. Number of compliance inspections completed by the SLCF team	42	30	31	57	160
	Assessment of AB accounts	0	2	0	20	22
	Assessment of Annual Reports	14	0	0	10	24

<sup>8</sup> Information is reported on the tax quarters: 1 April to 30 June; 1 July to 30 September; 1 October to 31 December and 1 January to 31 March. 8. Qualifying Contributions made to the fund, 9. Funds committed to projects and 11. Regulatory fee payments are reported on an accruals basis to account for the 44 day reporting period after the end of the tax quarter. These 3 measures are reported in this way so that they can be compared over the same time frame.

<sup>9</sup> "Applications" includes applications of each type: Approval and Voluntary Revocation

<sup>10</sup> The target for updating any changes to the register of approved bodies on the SEPA website is within 7 days of the change taking effect

	Database compliance checks	27	27	26	19	99
	Inspection / Audit of AB	1	1	5	8	15
	b. Number of ABs deemed compliant following a compliance inspection	13/14	12/13	13/13	13/13	<b>13/13</b>
4. Enforcement <sup>11</sup>	a. Number of enforcement actions started	1	0	0	0	<b>1</b>
	b. Number of enforcement actions concluded and outcome	0	1 AB now compliant and following additional submission requirements	0	0	<b>1</b>
5. Written communication response times	a. Total number of queries responded to	40	39	35	39	<b>153</b>
	b. Number of queries responded to from ABs including response period (10 and 25 days)	15 (15<10 days) (0<25 days) (0 >25 days)	10 (10<10 days) (0<25 days) (0 >25 days)	8 (8<10 days) (0<25 days) (0 >25 days)	13 (13<10 days) (0<25 days) (0 >25 days)	<b>46</b> (46<10 days) (0<25 days) (0 >25 days)
	c. Number of queries responded to from Projects including response period (10 and 25 days)	24 (23<10 days) (1<25 days) (0 >25 days)	21 (20<10 days) (1<25 days) (0 >25 days)	19 (19<10 days) (0<25 days) (0 >25 days)	21 (21<10 days) (0<25 days) (0 >25 days)	<b>85</b> (83<10 days) (2<25 days) (0 >25 days)
	d. Number of queries responded to from others <sup>12</sup> including response period (10 and 25 days)	1 (1<10 days) (0<25 days) (0 >25 days)	8 (8<10 days) (0<25 days) (0 >25 days)	8 (7<10 days) (0<25 days) (1 >25 days)	6 (6<10 days) (0<25 days) (0 >25 days)	<b>23</b> (22<10 days) (0<25 days) (1>25 days)

<sup>11</sup> Enforcement includes any action necessary to rectify non-compliances discovered by SEPA SLCF staff. It will include letters to ABs but will be deemed concluded once compliance is achieved or if passed to Revenue Scotland for forceful revocation of the Approval.

<sup>12</sup> Includes landfill operators and any other people, not linked to projects or ABs.

6. Number of complaints and compliments	a. Number of complaints considered under the SEPA Complaints Handling Procedure <sup>13</sup>	0	0	0	0	0
	b. Number of complaints concluded	N/A	N/A	N/A	N/A	N/A
	c. Number of compliments received	0	0	0	0	0
7. Number of security breaches	a. Total number of security breaches as defined by the Revenue Scotland Security Breach and Incident Management Policy	0	0	0	0	0
8. Qualifying contributions made to the fund	a. Total value of qualifying contributions notified by ABs as having been made to the fund	£1,954,162	£2,393,785	£1,570,517	£1,814,856	<b>£7,733,320</b>
9. Funds Committed to projects	a. Total value of funds notified by ABs as having been committed to projects (spent)	£2,395,151 (92 projects)	£2,388,500 (93 projects)	£2,227,359 (81 projects)	£1,720,633 (81 projects)	<b>£9,164,984 (356 projects)</b>
10. AB Running cost	a. Number of ABs with running costs <10% of contributions they received for the reporting period					<b>13/13</b>
	b. Number of ABs with running costs >10% of contributions they received for the reporting period					<b>0</b>
	c. Average % of running costs					<b>5.97%</b>
	d. Total annual cost to fund of Approved Bodies running					<b>£677,431</b>
11. Regulatory Fee Payments	a. 1.82% of qualifying contributions received	£35,565	£43,567	£28,583	£33,030	<b>£140,746</b>
	b. Amount invoiced for	£35,565	£43,567	£28,583	£33,030	<b>£107,716</b>
	c. Amount received	£35,565	£43,567	£28,583	£33,030	<b>£107,716</b>

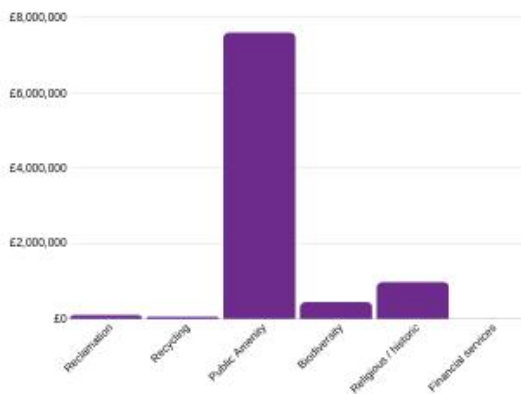
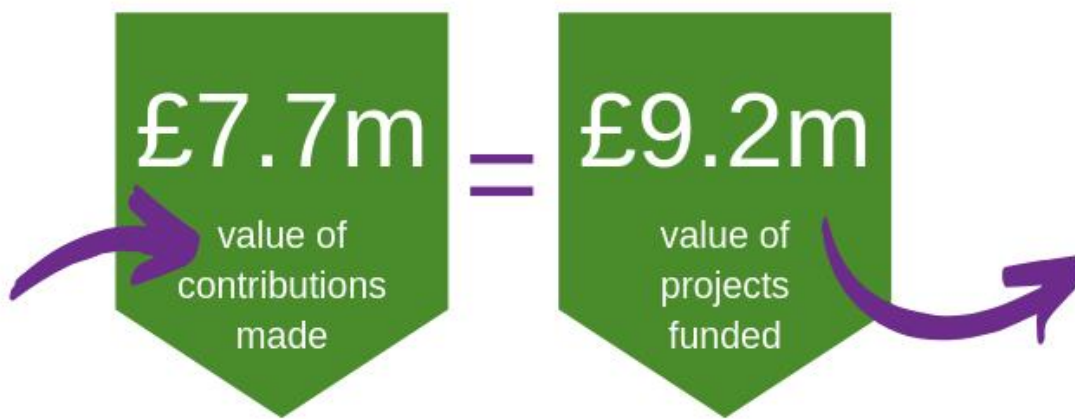
<sup>13</sup> <http://www.sepa.org.uk/about-us/complaints-handling-procedure/>

	d. Amount outstanding	£0	£0	£0	£0	<b>£0</b>
	e. proportion of payments made within 14 days	100%	100%	100%	100%	<b>100%</b>
<b>12. SEPA Costs</b>	a. Total costs of regulating the fund	£35,184	£36,382	£36,066	£40,436	<b>£149,240</b>

## SCOTTISH LANDFILL COMMUNITIES FUND

# 2018-19

The SLCF is a tax credit scheme, linked to Scottish Landfill Tax that encourages landfill site operators to contribute tax credits to benefit community and environmental projects. The SLCF is regulated by SEPA.



For the fourth year running, the most funded projects were to enhance public amenity. Projects included the creation and maintenance of pathways, upgrades to community meeting spaces and provision of sports facilities for communities. The second most funded type of project was for religious / historic sites. Including the restoration of churches, harbours and other historic sites. A similar number of biodiversity projects were supported as last year, providing protection for native species and habitats.



350 projects were enrolled this year. They are distributed throughout Scotland and follow a similar distribution pattern to previous years