



## 3) Object D Guidance

Ensuring *Public Amenities* projects are compliant with the Landfill Communities Fund



## 1 Registering an Object D project – *Public Amenity*

- 1.1 This document provides guidance on the Landfill Tax Regulations (Regulations) governing the types of public amenity projects that can be undertaken in the Landfill Communities Fund. It outlines the governing Regulations and then provides guidance on what these regulations mean in practice. Examples are then listed to give illustrations of compliant projects.

## 2 The Object D Regulations

- 2.1 The Regulations governing Object D are as follows:

“ The Objects of a body are approved objects insofar as they are any of the following objects:  
(Regulation 33(2)(d))” Where it is for the protection of the environment the provision, maintenance or improvement of-

- (i) a public park; or
- (ii) another public amenity

In the vicinity of a landfill site, provided the conditions in paragraph (6) below are satisfied;

(6) The conditions mentioned...above are-

- (a) ...that the provision of the park or amenity is not required by a relevant condition; and
- (b) ...that the park, amenity, building or structure (as the case may be) is not to be operated with a view to profit

## 3.2 Applying the Regulations

### 3.1 Can my project be considered as a public amenity?

A ‘public amenity’ with regard to the LCF is interpreted as a place where the **general** public can go for leisure or recreation.

### 3.2 Is my project open to the general public?

- 3.2.1 Ideally your project will be open and available to the general public at all times, but obviously certain types of amenity will have restrictions on when and how the general public will use them.
- 3.2.2 When registering a project, ENTRUST will consider whether there are any restrictions to general public access and confirm that this is appropriate to the amenity and reasonable when compared to similar amenities (i.e. it must be on a ‘like-for-like’ basis with equivalent projects)
- 3.2.3 In general, any amenity that is not available more than four evenings or two days a week, or less than 104 days in any one year would not be considered sufficiently open to the general public to qualify.

### **3.3 In the vicinity of a landfill site**

- 3.3.1** Object D Projects must take place in the vicinity of a landfill site, which is interpreted as being within 10 miles of a site. However, if you can provide evidence that the project site is adversely impacted by a landfill site that is further than 10 miles away, this can be deemed compliant. The details of allowable landfill sites can be accessed either on the HMRC website ([www.hmrc.gov.uk](http://www.hmrc.gov.uk)) or through the relevant authority (e.g. The Environment Agency [www.environment-agency.gov.uk](http://www.environment-agency.gov.uk)). Please contact ENTRUST if you have any queries on this point.
- 3.3.2** It is important to note that the closest applicable landfill site does not have to be owned by the LO contributing to your project (although most funders will require that it is). As long as some part of your project site is within the vicinity of a landfill site, it is deemed to be acceptable.



### **3.4 The project must be looking to provide, maintain or improve a specific amenity**

- 3.4.1** The works you propose must fall under one or more of these headings and be targeted on a specific amenity. For a number of reasons, including the requirement to maintain an audit trail and statistics provision, single project applications that cover multiple amenities are not able to be registered. The only exception to this is for the Small Grants Scheme, please refer to the separate Guidance document.
- 3.4.2** The focus of the project must be to undertake 'direct project works' on the amenity in question. ENTRUST will review applications to ensure that every proposal concentrates on direct project works and has acceptable project management costs.
- 3.4.3** 'Direct project works' are defined as those that are solely attributable to the delivery of the project. This would include all costs that can be directly linked to improvements on site, such as contractor, volunteer management, signage and other interpretative materials that will be kept on site and improve the amenity itself.
- 3.4.4** 'Project management costs' include elements such as any head office costs not solely related to the project, publicity for the amenity, opening ceremony and all other activities that do not directly result in physical work being undertaken. ENTRUST is not able to register projects that have excessive project management costs (i.e. more than 10% of total project expenditure).

### **3.5 The project proposals must not be required by any planning permission granted to any contributor or feature under any of the following acts or orders**

**3.5.1** The project must not be required as any part of planning permission granted to any contributor (either the landfill operator or the contributing third parties). All LCF monies must be spent on works above and beyond any requirements that have been placed on any contributor to the project; including

- Section 106 of the Town and Country Planning Act 1990
- Section 75 of the Town and Country Planning Act (Scotland) 1997
- Article 40 of the Planning (Northern Ireland) Order 1991



### **3.6 Does my project require proportional registration?**

**3.6.1** ENTRUST recognises that projects classed as public amenities may not be open to the public all the time. Due to the public amenity requirement as stipulated in the Regulations above, the LCF can only fund a project to the extent that it is open to the general public.

**3.6.2** The most common example of this is work to school sites, when only the school pupils have access to the amenity (i.e. sports hall) during the day but this is then opened up to the general public when the pupils are not using it.

**3.6.3** To ensure the proportion of expenditure charged to the LCF is compliant, ENTRUST requires confirmation of the days and hours that the amenity is open to the general public.

### 3.3. Project Examples

**Repair to village cycle path** – The amenity is the cycle path as a whole and so work that is proposed at various points along the path can be registered as a single project. Part of the cycle path is within 10 miles of a landfill site, and the cycle path is open at all times to the general public. The whole cycle path can be registered as an amenity in the vicinity of a landfill site.

**Re-surfacing of tennis courts at a school** – The public are able to use the school's tennis courts every evening and all weekend. The tennis courts are advertised as being for public use at these times and the costs were not excessive when compared to similar tennis courts in the area. As is confirmed by the public access statement from the site owner, based on the hours the facility is open to the general public and the hours when the general public are unable to access the facility, the project is available as a public amenity 65% of the time and therefore 65% of the total project costs can be funded through the LCF.

**Interpretation board at a castle** – The project was looking at the installation of interpretation boards at three points around a castle explaining its history. The castle itself is the amenity being improved and is open to the public 24 hours a day. The whole project can be registered due to the fact that the interpretation is a direct improvement to the amenity.

**A Gliding Club** – The project is looking to renovate the club hut, the use of which is restricted to members. Membership is open to all and costs £75 per annum. When comparing this cost to similar clubs, this membership fee is deemed to be reasonable. As a result, this project can be registered as a public amenity.

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