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A Review of the Landfill Disposals Tax Communities Scheme

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Authors: Sam Taylor, Yvonne Rees, Joe Hudson, Alexandra Cancio, Emiliano Lewis, Rhiannon Lee, Adam Noonan, Katharine Rowland

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Views expressed in this report are those of the researcher and not necessarily those of the Welsh Government.

For further information please contact:

Mel Matthews

Landscapes, Nature & Forestry

Welsh Government

Cathays Park

Cardiff

CF10 3NQ

Email: environmentgrants@gov.wales

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Glossary

Acronym/Key word	Definition
Additionality	The extent to which something happens as a result of an intervention that would not have occurred in the absence of the intervention.
County Voluntary Council (CVC)	The 19 CVCs operate across Wales to provide third sector support at a county level.
ENTRUST	An organisation that regulates the Landfill Communities Fund (LCF) in England.
Grant Holders	Organisations who successfully applied to the LDTCS for funding for rounds 1 to 5 between 2018 and 2021.
Landfill Communities Fund (LCF)	A tax credit scheme which enables operators of English and Northern Irish landfill sites to contribute money to fund projects within 10 miles of a registered landfill site.
Landfill Disposals Tax Community Scheme (LDTCS)	This references the Scheme published on 28 March 2018 that is the basis of the grant programme and required by the Landfill Disposals (Wales) Act 2017. ¹ It is the topic of this review (as set out in Section 92 of the Act).
Landfill Disposals Tax Community Scheme (LDTCS) Grant Programme	A grant funding programme which uses income generated from Wales' Landfill Disposals Tax to help communities living within 5 miles of certain waste transfer stations or landfill sites act for their local environment. The LDTCS funds projects which support biodiversity, waste minimisation and other environmental enhancements.
Landfill Disposals Tax Community Scheme (LDTCS) Expert Advisory Panel	A voluntary panel comprising of members with expertise in the core themes of the LDTCS (biodiversity, waste minimisation and wider environmental enhancements) who assess applications and award funding to organisations. In this report, they are referred to as 'the panel'.
Landfill Site Operators	Registered landfill site operators who are permitted to run landfill sites in Wales.
Legislation	A law or a set of laws that have been passed by a Parliament.
Natural Resources Wales (NRW)	A Welsh Government sponsored body which ensures that the natural resources of Wales are sustainably maintained, enhanced and used.
Office for Budget Responsibility (OBR)	Monitors UK public sector finances and provides independent economic forecasts.
Policy	A statement of position that is intended to guide decision-making or actions in order to achieve a goal.
Potential Applicants	Organisations who are eligible to apply to the LDTCS but chose not to apply for funding.
Purposive Sampling	Research participants are selected in a non-random manner to represent a cross-section of the population.
Scottish Environmental Protection Agency (SEPA)	Scotland's principal environmental regulator, protecting and improving Scotland's environment. Regulates the Scottish Landfill Communities Fund (SLCF).

Scottish Landfill Communities Fund (SLCF)	A Scottish tax credit scheme, linked to the Scottish Landfill Tax that encourages landfill site operators to provide contributions and fund community and environmental projects.
S7 Priority Habitat	Habitats listed under Section 7 of the Environment (Wales) Act 2016. These habitats are of key importance for maintaining and enhancing Welsh biodiversity,
Strategy	A plan created to achieve a set of goals or objectives.
Unsuccessful Applicants	Organisations who applied to the LDTCS for funding between 2018 and 2021 but were unsuccessful in being awarded funding.
Wales Council for Voluntary Action (WCVA)	A national membership body providing third sector support across Wales and overseeing the work of the CVCs.
Wales Environment Link (WEL)	A network of environmental, countryside and heritage non-governmental organisations (NGOs). WEL acts as an official link between environmental NGOs and the Welsh Government.
Welsh Local Government Association (WLGA)	An Association that represents the interests of the local government and promotes local democracy in Wales. It represents all 22 local authorities in Wales. The 4 police authorities, 3 fire and rescue authorities and 3 national park authorities in Wales are also associate members.
Welsh Revenue Authority (WRA)	Collects and manages the Land Transaction Tax and the Landfill Disposals Tax in Wales.

1. Introduction

Project Background

- 1.1 Eunomia Research and Consulting ('Eunomia') was commissioned by the Welsh Government to collect, collate and analyse a range of data to inform a process, impact, and value-for-money review of the Landfill Disposals Tax Communities Scheme (LDTCS) published on 28 March 2018.
- 1.2 The findings of work detailed in this report will inform the review of the LDTCS required under Section 92(4) of the Landfill Disposals Tax (Wales) Act 2017 which states 'the Scheme must be reviewed at least once in the period of 4 years beginning with the day on which it was first published'.¹
- 1.3 The LDTCS continues to operate and the grant funding programme recently closed applications for its sixth funding round in October 2021. This work can therefore be considered a mid-term or formative review. The work undertaken by Eunomia will be used to inform Welsh Ministers' decision on whether to continue, amend, or revoke the LDTCS following its review.

Project Aims and Research Questions

- 1.4 The aim of this piece of work is to understand the operation and impact of the LDTCS in delivering its intended aims and supporting Welsh Government policies and priorities. The work done under this contract will provide Welsh Government with evidence upon which to base future decisions relating to the LDTCS, including the potential use of future funding.
- 1.5 Therefore, the specific objectives against which this review will contribute can be categorised into the following areas:
 - A review of the content of the originally published LDTCS;
 - A review of a range of evidence relating to the administration of the LDTCS including the resulting grant programme;
 - The availability of future funding generated through the Landfill Disposals Tax and potential issues based on actual returns and future revenue projections from the Office for Budget Responsibility (OBR);

¹ Welsh Government (2017). [Landfill Disposals Tax \(Wales\) Act 2017](#)

- Future links to supporting the delivery of Welsh Government policies and a range of national strategies, policies, and local priorities; and
- Comment on the potential for future provision, including (where relevant) options for future use of available funding, options for future content, the feasibility of a future scheme and grant programme including potential wider arrangements and priorities.

1.6 The high-level research questions for this review are presented in Table 1-1. These research questions (and their corresponding sub-research questions) are utilised to present the findings of this report (Sections 4 to 7).

Table 1-1: Research Questions

Review type	Research Question
Process	P1. How has the application process for the LDTCS worked?
	P2 How has the award process for the LDTCS worked?
	P3 How has the ongoing management of the LDTCS worked?
	P4 What are the types of projects that have been offered funding?
	P5 How has the frequency of grant cycles supported or hindered the LDTCS in achieving its aims, specifically in the application process?
Impact	I1 What have been the outcomes and impacts of the LDTCS on the areas impacted by landfill operations?
	I2 How has the grant supported Welsh Government aims in relation to Biodiversity through the projects it has funded?
	I3 How has the grant supported Welsh Government aims in relation to waste minimisation?
	I4 How has the grant supported other Welsh Government priorities?
	<i>Additionality</i> . To what extent has the LDTCS caused projects and their subsequent impacts and outcomes to take place, that otherwise would not have?
Value for Money	V1 What was the value-for-money of the LDTCS?
Future Direction	F1 What is the availability of future funding generated through the tax and what issues are identified based on actual returns and the future revenue projections for the tax provided by the Office of Budget Responsibility?
	F2 What are the options for the future content of the LDTCS and the feasibility of a future grant programme?

Review type	Research Question
	F3 What recommendations can be made for future links to Welsh Government priorities and strategies in the area of Environment and Climate change?
	F4 How has the LDTCS been impacted by external factors?
	F5 How does the LDTCS compare to other potential models designed to achieve similar outcomes and impacts?
	F6 How does the LDTCS compare to the other UK schemes - the English Landfill Communities Fund, and the Scottish Landfill Communities Fund?
	F7 How sustainable are the impacts which have resulted from the projects?

Project Scope

- 1.7 This review encompassed funding rounds 1 to 5 of the LDTCS (between 2018 and 2021). Funding round 6 of the LDTCS (in progress at the time of the review), and future funding rounds were not included, except in the survey sent to grant holders where all those from rounds 1 to 6 were invited to participate.

Report Structure

- 1.8 The report is structured as follows:
- Section 2 provides an overview of the LDTCS.
 - Section 3 presents an overview of the methodology.
 - Sections 4 to 7 outline the findings and are presented by research questions.
 - Sections 8 and 9 present the conclusions and recommendations for the LDTCS.
 - Appendices of interview topic guides, the Theory of Change, LDTCS key performance indicators (KPIs), sampling strategy, engaged stakeholders, value for money, and awards, funding and applications by round, location and theme are presented at the end of the report.

2. Landfill Disposals Tax Community Scheme

Landfill Disposals Tax

- 2.1 In 1996, the UK-wide Landfill Tax was introduced to discourage the disposal of waste to landfill and encourage more sustainable practices of managing waste. Alongside the Landfill Tax, the Landfill Community Fund (LCF) – a voluntary tax credit scheme which aimed to mitigate the negative localised impacts of landfill activity for the benefit of the community and environment – was also introduced.
- 2.2 Following devolution of the Landfill Tax in 2018, the Welsh Government implemented the Landfill Disposals Tax via the Landfill Disposals Tax (Wales) Act 2017. In conjunction with the Landfill Disposals Tax and in recognition of the potential negative impact on communities through the disposal of waste to landfill, the Welsh Government also instated the Landfill Disposals Tax Communities Scheme (LDTCS). Like the LCF, the LDTCS also aims to deliver environmental and community benefits although the themes supported (see paragraph 2.4) are condensed. Unlike the LCF, the Scheme is not funded through a voluntary tax credit scheme for landfill site operators, but through a statutory scheme based on the allocation of revenues raised through the Landfill Disposals Tax to the LDTCS.

LDTCS Aims

- 2.3 The LDTCS represents a published scheme which details the parameters, focus, and operational arrangements for a grant programme, providing funding for environmental and community projects located within a 5 mile radius of a landfill site or eligible waste transfer station, which send a minimum of 2,000 tonnes of waste to landfill each year.^{2,3} The LDTCS is underpinned by a set of general principles that include improving quality of place, delivering wider community benefits, and maximising the amount of money that reaches initiatives.
- 2.4 Projects awarded grant funding under the LDTCS must promote and support 1 or more of the following themes:

- Biodiversity by creating resilient ecologic networks;

² Eligible sites are detailed on an annual basis by Natural Resources Wales (NRW) on the basis of returns from site operators.

³ The LDTCS eligibility criteria also specifies that where high quality biodiversity projects extend outside of the 5-mile boundary, they may be eligible for funding. This accounts for the fact that habitats (such as rivers) do not recognise boundaries. Additionally, other projects that extend outside of the 5-mile radius may be eligible if benefits accrue within this radius.

- Diversion of waste from landfill, promoting awareness and best practice to reduce the amount of waste produced; and
- Wider environmental enhancements, bringing wider community benefit through improving quality of place.

2.5 Delivery of the LDTCS is designed to support a range of Welsh Government strategies, policies, and legislation, such as:

- The **Wellbeing of Future Generations (Wales) Act 2015**⁴ is a legally binding commitment for public bodies in Wales to account for the needs of both present and future generations through consideration of 7 wellbeing goals (covering environmental, economic, social, and cultural aspects).
- The **Environment (Wales) Act 2016**⁵ aims to adopt an integrated approach to managing Wales' natural resources to achieve long term sustainability. This includes a duty to enhance and maintain biodiversity and improve waste management processes.
- **Taking Wales Forward 2016-2021**⁶ is a strategy aimed to deliver more and better jobs through a stronger and fairer economy, improve and reform Welsh public services, and build a united, connected, and sustainable Wales. The strategy set out 4 main priorities, including those related to the delivery of environmental benefits and the promotion of community assets.
- The **Natural Resources Policy**⁷ aims to achieve the sustainable management of natural resources in Wales by delivering nature-based solutions, increasing renewable energy and resource efficiency, and supporting people and places by working together at a local level.
- The **Nature Recovery Action Plan for Wales (2020)**⁸ aims to reverse the loss of biodiversity in Wales through maintaining and enhancing ecological networks; increasing knowledge and knowledge transfer; realising new investment and funding; upskilling and capacity for delivery; and mainstreaming, governance, and progress reporting.

4 Welsh Government (2015). [Wellbeing of Future Generations \(Wales\) Act 2015](#)

5 Welsh Government (2016a). [Environment \(Wales\) Act 2016](#)

6 Welsh Government (2016b). [Taking Wales Forward 2016-2021](#)

7 Welsh Government (2018). [Natural Resources Policy](#)

8 Welsh Government (2020). [Nature Recovery Action Plan for Wales 2020](#)

- **Towards Zero Waste**⁹ is a strategy that sets out a long-term framework for resource efficiency and waste management until 2050. Targets include zero-waste to landfill by 2050 and zero waste by 2050.

LDTCS Funding and Management

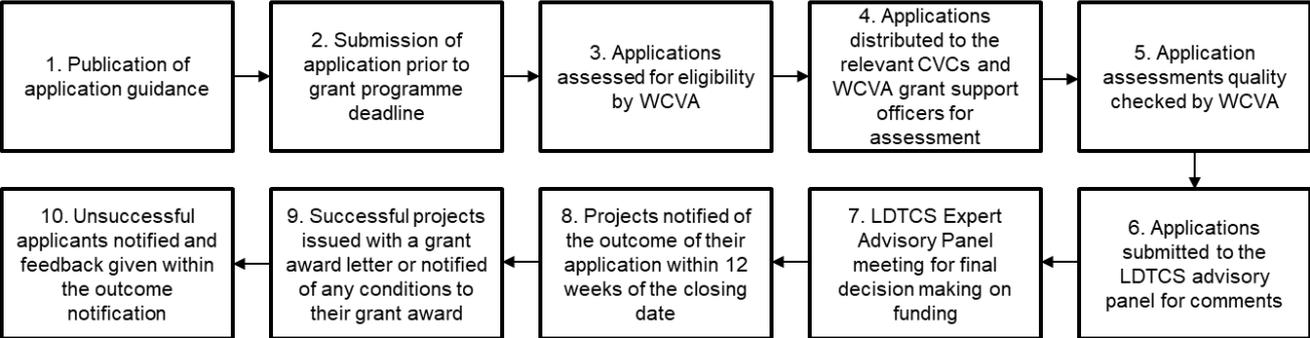
- 2.6 A budget of £1.5 million is allocated to the LDTCS grant programme annually. The funding is distributed by the Wales Council for Voluntary Action (WCVA), who were procured to manage the LDTCS between 2018 and 2022.
- 2.7 The LDTCS offers main grants (between £5,000-£49,999) in bi-annual funding rounds, whilst 1 nationally significant project (£50,000-£250,000) may be awarded on an annual basis. Over its first 5 funding rounds, the LDTCS has funded 110 projects and 2 nationally significant grant awards in total.

LDTCS Application Process

- 2.8 Earlier rounds of the Scheme used the eTender Wales procurement portal which applicants to the LDTCS used to apply for funding for both types of grants. This has been changed to the use of a developed multipurpose application portal (MAP) developed by the WCVA. In promoting and supporting applications to the LDTCS, alongside carrying out an initial assessment of applications, the WCVA is aided by the County Voluntary Councils (CVCs) across Wales.
- 2.9 Following the initial review of applications by the WCVA and CVC, recommended applications are assessed and subsequently awarded funding by a designated Expert Advisory Panel ('panel') – comprised of volunteers with relevant expertise to the 3 core themes of the LDTCS.
- 2.10 Grant holders receive funding and support over the course of their project from the WCVA through a designated grant support officer. The LDTCS application process is presented in Figure 2-1.

⁹ Welsh Government (2010). [Towards Zero Waste](#)

Figure 2-1: LDTCS Application Process



Source: WCVA (2021b). [LDTCS Guidance for Applicants](#) (Accessed 13 January 2022).

3. Methodology

3.1 The methodology for this review was developed with the Welsh Government and centred around evaluating the process, impact, value-for-money, and future direction of the LDTCS. The review involved the following stages:

- review of programme and policy documentation
- development of a Theory of Change
- review of secondary research
- primary research with stakeholders

Review of Programme Documentation

3.2 Programme documentation from both Welsh Government and WCVA, including LDTCS annual reports and grant award summaries, were reviewed to provide context to the tasks of the review. This included some of the most relevant Welsh Government policies and legislation such as the Landfill Disposal Tax and the Wellbeing of Future Generations Act (2015). The detailed review of further policies and legislation was undertaken during the Secondary Research stage.

Theory of Change Development

3.3 The programme documentation review informed the development of the Theory of Change (Appendix B) which showed the linkages between LDTCS inputs, activities, outputs, outcomes, and impacts. The logic behind the linkages, as well as any factors outside the LDTCS that could influence impact, were explored and revised through a virtual workshop with Welsh Government officials and WCVA representatives.

3.4 The development of the Theory of Change ensured that assumptions behind the LDTCS were reviewed and understood. The Theory of Change informed the development of the research questions and review framework (Table 1-1 and Appendix B).

Secondary Research

Review of Monitoring and Management Information

3.5 Grant holders monitoring reports were reviewed by the review team. These reports (which are submitted every 6 months by grant holders) detail project progress, links to the Wellbeing of Future Generations Act, challenges and lessons learnt, and

impact according to quantitative KPIs and qualitative responses. A summary of project costs and progress against 55 KPIs (with only those relevant to the project accounted for) were also available for review, as were change request forms, which were used to request changes to budget, targets or other project aspect. These change request forms allowed WCVA to have oversight and approval of project change. In addition, expert panel review documents, annual reports, and award information were assessed to support further analysis for the process review.

3.6 A summary of KPIs (Appendix C), compiled for all completed projects by the Welsh Government were analysed to understand project outcomes and impacts.

3.7 Further to this, data on waste tonnages to landfill sites, number of landfill sites, number of waste transfer stations, and OBR tax data were reviewed to inform the future direction aspect of the review.

Policy Review

3.8 A desk-based review of relevant Welsh Government policies and programmes that encompass the themes of the LDTCS was undertaken. This provided an understanding of how the LDTCS is intended to contribute to Welsh Government's wider policies, as outlined in Section 2.

Additional Research

3.9 In the assessment of similar schemes administered in England and Scotland, documents on budgets, processes, and existing Value-for-Money reports were reviewed. Further to this, data on waste tonnages to landfill sites, number of landfill sites, number of waste transfer stations, and OBR tax data were reviewed to inform the development of potential options for a future LDTCS.

Primary Research

3.10 The primary research for this piece of work involved a combination of interviews and surveys. A sampling strategy was developed to identify priority stakeholders to engage as part of this review, how to sample from each group, and how best to engage with each group (see Appendix D).

Interviews

3.11 Selected via purposive sampling, interviewed stakeholders represented LDTCS applicants, administrators, and government bodies (a list of engaged organisations can be found in Appendix E). Stakeholders were invited to interview via emails.

Interview participants had their initial invitations followed up with further emails at least twice (and several times for those without response) regarding availability, with effort made to accommodate the availability of interview participants.

3.12 Twenty-two stakeholders with knowledge and understanding of the LDTCS participated in qualitative semi-structured interviews, which were conducted virtually. Based on the research questions, questions relevant to each represented stakeholder group were devised. Topic guides of the questions for each stakeholder group are available in Appendix A. Findings from the interviews were anonymised, analysed thematically according to research and sub-research questions, and incorporated into this review.

3.13 It should be noted that the views of the different stakeholder groups are not representative of the views of the organisations they represent.

Table 3-1: Target and Achieved Number of Interviews by Stakeholder Groups

Interviewed Stakeholder Group	Target Number of Participants	Number of Participants Interviewed
Grant Holders	4	3
Unsuccessful Applicants	4	2 ¹⁰
WLGA	1	0 ¹¹
WCVA	3	2
LDTCS Expert Advisory Panel	5	4
Welsh Government	3	5
WRA	1	2
OBR	1	2
England and Northern Ireland Scheme Operator	1	1
Scotland Scheme Operator	1	1
Total	24	22

Surveys

To increase the validity and reliability of data gathered in the interviews, 5 surveys were developed according to the review’s research questions. These were used to gather high-level information which could be compared with the more in-depth data

¹⁰ Other unsuccessful applicants contacted agreed to participate but were unfortunately unavailable for the suggested schedules.

¹¹ There was limited engagement with regards to interest to discuss the LDTCS. This is possibly due to limited awareness of the scheme from local authorities under the WLGA.

gathered on topics such as specific issues, challenges and strengths of the scheme which arose in the interviews. Sampling strategies were developed (Appendix D) and the surveys were circulated to 5 different stakeholder groups (Table 3-2) using the Smart Survey Software. The quantitative survey data was reviewed and analysed in Microsoft Excel. Survey responses were presented as is, without being summarised using descriptive statistics, as this was appropriate to the smaller sample sizes. The qualitative survey data was compiled and analysed thematically according to research and sub-research questions. Findings from the surveys were anonymised and incorporated into this review.

Table 3-2: Target and Achieved Sample Size of Surveyed Stakeholder Groups

Surveyed Stakeholder Group	Population	Sample Achieved	Response Rate
Grant Holders (including WEL members) ¹²	125 ¹³	19	15%
Unsuccessful Applicants (including WEL members) ¹⁴	15	7	47%
CVCs	19	4	21%
Landfill Operators	15	3	20%

3.14 When completing surveys, respondents were routed to specific questions, to ensure they were asked appropriate questions, based on previous answers. As a result, some survey questions were only answered by a subset of total survey respondents. Where this is the case, survey findings are reported in terms of the subset of respondents that were presented with this question.

3.15 Although efforts were made to maximise survey participation (for example, at least 3 reminder emails were sent to relevant stakeholders (selected via purposive sampling over the period of each survey)), the response rates achieved varied between 15% and 47%. These response rates require caution when drawing conclusions from the data. Survey findings are thus presented as illustrative and overall findings are reported in the context of data collected through a combination of surveys, interviews, and secondary research.

¹² The survey for WEL targeted those who were successful and unsuccessful applicants of the LDTCS. WEL was the fifth group who was involved in releasing the survey to the aforementioned stakeholders.

¹³ This includes grant holders from the sixth round of the LDTCS.

¹⁴ While there were over 370 unsuccessful applicants, only 15 were contacted as this was the subset of applicants shared by WCVA. Surveys were shared with the applicants whose applications reached the stage of recommendation to the expert advisory panel but were not awarded funding during the final shortlisting.

Research Challenges and Limitations

- 3.16 This section covers the challenges and limitations associated with the research. Challenges related to programme design are discussed first, followed by research limitations.

Programme Design

- 3.17 There was limited data on unsuccessful applications. This limited the extent to which the review could compare projects that progressed to the panel and were awarded funding against those that progressed to the panel but were not awarded funding. WCVA provided documentation of all applications that went to panel and documentation of successful projects that were awarded as 2 separate data sets. There was no common identifier, such as a shared application and project number, across the data sets which would enable easy comparison between the 2. Easier comparability across applications would facilitate understanding of the extent to which factors such as location, theme, existing funding, funding requested or organisation are related to being awarded funding.
- 3.18 A key research limitation of the Value-for-Money review was the difficulty with monetising many of the benefits and KPIs due to the nature of the data collected from projects. The KPIs asked for often took the form of “number of initiatives”, “number of communities” or “number of sites”, which are not possible to quantify because they are not specific enough. For example, an initiative can be small, medium or large scale, and therefore a value cannot be given to “an initiative” in general terms. Due to this, many of the benefits were not able to be monetised. This limited the ability of the review to conclusively determine a true benefit-cost ratio of the Scheme (i.e. by how much the benefits of the LDTCS outweighed the costs overall). This could only be done conclusively if all benefits can be monetised (and so quantitatively compared against all the costs).
- 3.19 A limitation of the LDTCS KPIs is that they are not specific in magnitude. For example, a benefit will be listed as “number of initiatives that restore, maintain and enhance natural habitats” rather than noting the number of hectares of natural habitats that have been restored, maintained, and enhanced. The challenge in measuring such impacts (such as measuring the degree to which restoration and enhancement has taken place) by community-based organisations was likely anticipated in developing the indicators. Since the LDTCS’ target audience tends to

be community-based or community-led organisations, these groups often have limited experience in monitoring and measuring such impacts. The indicators were thus simplified to provide more straightforward ways of measuring the impacts; however, this made it difficult to measure for the Value for Money review.

Research Limitations

- 3.20 Measuring LDTCS additionality and impact was challenging in the absence of a counterfactual. To overcome this, grant holders were asked what would have happened to their project should LDTCS funding not be in place (for example, if its scope and focus would have differed). Unsuccessful applicants were also interviewed to ascertain whether their intended project had gone ahead anyway (for example, whether it received funding from alternative sources, how it differed to the project proposed for the LDTCS). The lack of engagement from unsuccessful applicants in primary research added to the challenge.
- 3.21 The response rate from stakeholders directly affected by the LDTCS. To ascertain the impacts and wider benefits of the LDTCS in the communities within which funded projects sit, the review intended to conduct primary research with the Welsh Local Government Associations (WLGA), landfill operators, and communities that benefited from funded projects. However, response rates were low from the WLGA (in terms of local authorities) and from landfill operators. Communities that benefitted from funded projects were also difficult to define and identify. Therefore, their views were not included within this review which limited understanding of the impacts and wider benefits of the LDTCS. From a more general perspective, COVID-19 could have impacted on the ability of stakeholders to participate in both surveys and interviews. To understand the LDTCS scope and application process, the review intended to engage with potential applicants to the LDTCS. However, this stakeholder group was complex to define and accordingly difficult to identify and access. Therefore, the views of potential applicants were not included within the review.
- 3.22 The surveys and interviews depended on the recall of research participants, which in some cases was limited. Such instances include interviews and surveys regarding project applications where participants were asked to recall applications they had submitted as far as back as 2018 to 2019. In some cases, participants had been involved in subsequent project applications creating further challenges of

accurately distinguishing between applications. The challenge of commenting on individual applications in the past was mentioned by interview participants.

- 3.23 Grant holders and unsuccessful LDTCS applicants were identified as separate stakeholder groups in the research plan, however the interview process revealed crossovers between the 2 groups. Some review participants had been involved in multiple applications, where they were both successful and unsuccessful. Although review participants were identified as belonging to a particular stakeholder group, this suggests that the viewpoints of these stakeholders reflect their particular experience of the Scheme rather than that of a predefined stakeholder group.
- 3.24 Lastly, in conducting primary research, there was potential for bias from certain stakeholder groups due to concerns of participation impacting their relationship with the Scheme and possible conflicts of interest. These include the Welsh Government who created the scheme, the WCVA who act as administrator of the Scheme, grant holders who may be more inclined to show the Scheme in a good light, and unsuccessful applicants who may wish for the Scheme to be amended in their favour. Therefore, opinions from a wide range of stakeholder groups (Appendix E) were sought in order to mitigate this, as well as using interview strategies to probe for further detail.

4. Key Findings: Process Review

The application process, award process, and ongoing management of the Scheme were reviewed through a mixture of secondary research of documents provided by WCVA and primary research through surveys and interviews with stakeholders.

Application Process

- 4.1 The review of the application process is broken down into 4 sub-research questions, which are discussed in the following sections.

Research Questions

P1. How has the application process for the LDTCS worked?

- P1A. What was the number of applications received?
- P1B. What was the geographical distribution of applications?
- P1C. What have been the challenges with the process?
- P1D. What have been the strengths of the process?

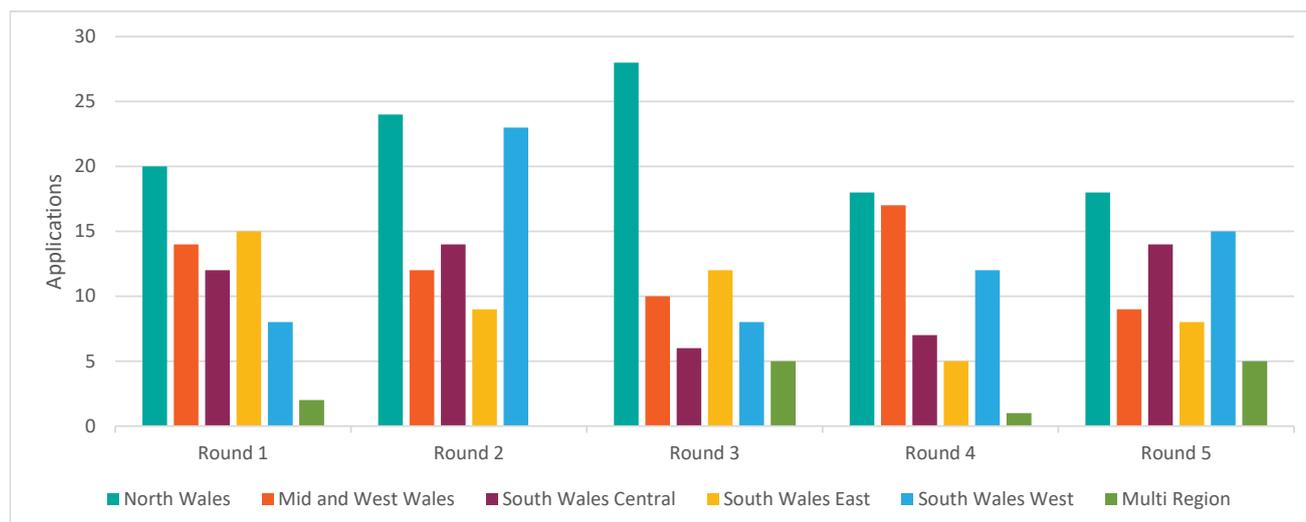
Number and geographical distribution of applications received

- 4.2 The total number and geographical distribution of main grant applications were obtained from the expert panel reports for Rounds 1 to 5 of the Scheme and are presented in Figure 4-1.¹⁵ The sixth round was not included as applications took place during the time of the review.
- 4.3 Figure 4-1 only includes applications that progressed to the expert advisory panel review.¹⁶ Application location is presented in terms of the 5 Senedd electoral regions of Wales, providing a high-level outline of the spread of LDTCS applications across Wales.

¹⁵ Expert Advisory Panel (2018). Panel Report Round 1. Expert Advisory Panel (2019a) Panel Report Round 2. Expert Advisory Panel (2019b) Panel Report Round 3. Expert Advisory Panel (2020). Panel Report Round 4. Expert Advisory Panel (2021). Panel Report Round 5.

¹⁶ A more complex analysis – such as assessing applications coming from rural or urban areas or other meaningful indicators such as social deprivation, natural capital or assets currently available to the community – was not made. Documentation supplied to support the review did not include this information and the review was not scoped to produce this data. The lack of such data makes it difficult to understand the communities and groups that are engaging with the Scheme.

Figure 4-1: LDTCS Applications by Region, Rounds 1 to 5



Source: Expert Advisory Panel (2018-2021). *Expert Panel Advisory Reports Rounds 1 to 5*.

4.4 Table 4-1 shows which local authorities were assigned to each region and the number of eligible landfill sites and transfer stations within each region (equating to 55 across Wales). Projects located across regions have been described as ‘multi-region’. Eligible sites were as presented on the WCVA eligibility checker for the seventh round of the Scheme. The number of eligible sites in a region may not be indicative of the proportion of the region (by population or area) that are eligible for the scheme as eligibility areas for sites overlap.

Table 4-1: Eligible Landfill Sites and Transfer Stations

Region	Local Authorities	Eligible sites
North Wales	Conwy, Denbighshire, Flintshire, Gwynedd, the Isle of Anglesey and Wrexham	15
Mid and West Wales	Carmarthenshire, Ceredigion, Pembrokeshire and Powys	8
South Wales Central	Cardiff, Rhondda Cynon Taf and the Vale of Glamorgan	10
South Wales East	Blaenau Gwent, Caerphilly, Merthyr Tydfil, Newport and Torfaen	8
South Wales West	Bridgend, Neath Port Talbot and Swansea	14

Source: Senedd Cymru (No date). [Maps of Senedd constituencies and regions](#) (Accessed 19 January 2022). WCVA (2021d). [Eligibility Area Checker](#) (Accessed 19 January 2022).

4.5 In each round, North Wales submitted the highest number of applications, while the lowest number of applications were for multi-region projects. A breakdown of applications by county in Table 4-2 shows that Cardiff, Flintshire, and Swansea were the 3 local authorities with the highest number of Scheme applications.

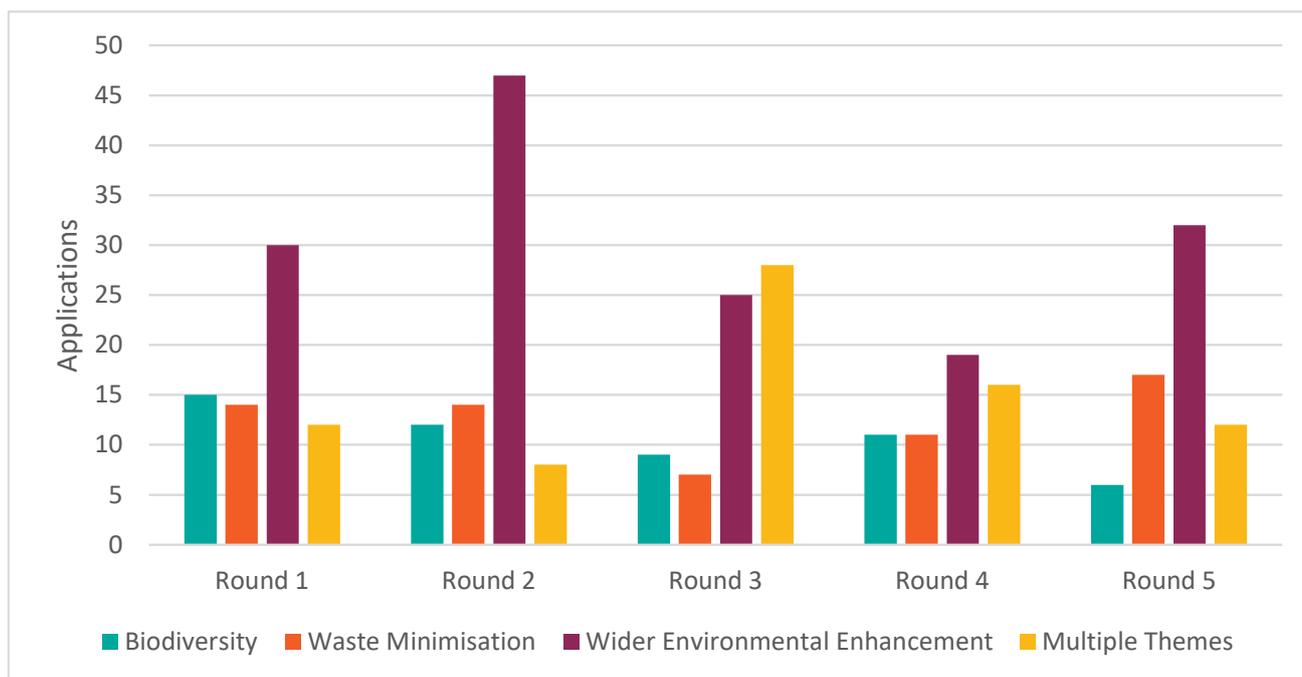
Table 4-2: Applications by County, Rounds 1 to 5

County	Total	%
Blaenau Gwent	14	4%
Bridgend	6	2%
Caerphilly	10	3%
Cardiff	33	9%
Carmarthenshire	19	5%
Ceredigion	9	3%
Conwy	6	2%
Denbighshire	6	2%
Flintshire	35	10%
Gwynedd	26	7%
Isle of Anglesey	10	3%
Merthyr Tydfil	15	4%
Multi County	14	4%
Neath Port Talbot	10	3%
Newport	5	1%
Pembrokeshire	19	5%
Pontypridd	1	0%
Powys	15	4%
Rhondda Cynon Taf	8	2%
Swansea	50	14%
Torfaen	5	1%
Vale of Glamorgan	10	3%
Wrexham	25	7%
Total	351	100%

Source: Expert Advisory Panel (2018-2021). *Expert Panel Advisory Reports Rounds 1 to 5*

4.6 Wider environmental enhancement was consistently the most popular application theme. Fewer applications were received for the biodiversity and waste minimisation themes (Figure 4-2) across the 5 rounds with some rounds receiving more biodiversity than waste applications and vice-versa. WCVA representatives thought this was because the wider environmental enhancement theme is broader and less technical in nature and speculated that this may enable applicants to feel more confident applying under this theme.

Figure 4-2: LDTCS Applications by Theme, Rounds 1 to 5



Source: Expert Advisory Panel (2018-2021). *Expert Panel Advisory Reports Rounds 1 to 5*

4.7 There were 22 applications for projects of national significance with a value of between £50,000 and £250,000, with 2 awards (Table 4-3). As an annual award, applications were not submitted in every round (as with main grant applications). Instead, applications were sent through in the second, fourth, and fifth rounds.

Table 4-3: LDTCS Nationally Significant Grant Applications, Rounds 1 to 5

	Round 1	Round 2	Round 3	Round 4	Round 5
Applications	0	11	0	5	6
Award	0	1 ¹⁷	0	0	1

Source: WCVA email correspondence, November 2021.

Strengths of the application process

4.8 Responses from qualitative research with stakeholders revealed they were broadly positive about the application process and the support that they received from the WCVA.

4.9 **Application Portal:** Earlier rounds of the Scheme used the eTender Wales procurement portal. During interviews, WCVA representatives suggested that the development of an improved application portal (called MAP), significantly improved the application process, for which they had received positive feedback from users.

¹⁷One grant holder mistakenly applied under the main grant for its project '. This was classed as a Nationally Significant Grant but received funding £49,999.00 since the application took place under the main grant.

The previous application portal was the Welsh Government's procurement portal. The new application portal was simpler and more user friendly for applicants to use and also enabled WCVA to manage the application process from start to finish. Welsh Government officials agreed that based on the information they had received, MAP had improved the application process.

- 4.10 **Application Support:** WCVA representatives described themselves as working well with applicants to improve their applications. Applicants were able to contact grant support officers for advice on their eligibility to receive funding, the suitability of their projects, and to clarify any uncertainties with the information provided online. Where certain parts of a good application were deemed unclear, WCVA representatives would speak with applicants to give them an opportunity to resolve uncertainties. In both unsuccessful applicant interviews it was noted that the WCVA was responsive and helpful when points needed to be clarified and in interview a grant holder commented on their good relationship with the WCVA and their awareness that they were able to phone to discuss their application when required. This approach is consistent with WCVA's objective (stated in interview regarding the LDTCS) to:

“Award the best projects, not the people who are best at filling in the application form.”

WCVA Interview, 2021

- 4.11 Applicants were also able to approach local CVC officials for application support. During interviews, panel members described the application process as well structured with clear directions and guidelines for applicants.
- 4.12 Both unsuccessful applicants interviewed felt that they were provided with clear definitions and guidance and that the application deadlines were clearly communicated. They found WCVA was responsive and helpful when points needed to be clarified. In one of the interviews, the application and award processes were praised by a participant for remaining open for a pre-defined amount of time and assessing all submitted applications. This contrasted with other funds they had accessed that closed abruptly when all funding was awarded.
- 4.13 **Overall Application Experience:** Grant holders and unsuccessful applicants supported many of the points made above by WCVA representatives. However, there was greater variation in views among this larger stakeholder group. When

grant holders were asked to describe their overall experience of applying to the Scheme, 8 out of 19 survey participants said that it was neither easy nor difficult, 6 that it was difficult, 4 that it was easy and one that it was very easy. The survey of unsuccessful applicants was similar, with 3 out of 7 respondents indicating the application process was neither easy nor difficult, 3 indicating that the experience was difficult or very difficult, and 1 stating that it was very easy.

4.14 Grant holders surveyed identified the following main factors that made it easy to apply to the LDTCS¹⁸:

- efficient online portal (11 responses)
- clear requirements for submission (11 responses)
- clear process (8 responses)
- effective communication from LDTCS administrators (9 responses)

4.15 In interviews, grant holders felt that the process was straightforward for the size of the grant and the amount of information requested was reasonable. They found the process to be intuitive and the landfill map a useful aid.¹⁹ One unsuccessful applicant found the online application portal to be very clear, although they were highly experienced with grant applications. However, they were aware that:

“A lot of other people have struggled with the online application portal.”

Unsuccessful Applicant Interview, 2021

Administrative Challenges

4.16 **Time Consuming Process:** Stakeholders acknowledged challenges and areas for improvement associated with the Scheme. In surveys, stakeholders cited that the application process²⁰:

- was unclear (3 out of 3 unsuccessful applicants), raised technical difficulties and had a cumbersome portal (2 out of 3 unsuccessful applicants)
- was time consuming (11 out of 19 of grant holders and 2 out of 3 unsuccessful applicants)

¹⁸ Multiple response options were available within this survey question. Therefore, total responses were greater than the sample size.

¹⁹ WCVA (2021d). Eligibility Area Checker (Accessed 19 January 2022).

²⁰ Multiple response options were available within this survey question. Therefore, total responses were greater than the sample size.

“The application process is time consuming for volunteers, I think it may put some organisations off applying.”

Grant Holder Survey Respondent, 2021

4.1 To reduce the time required for application, suggestions included:

“Consider reducing the number of sections and thereby avoid applicants having to provide similar answers expressed in different ways.”

Grant Holder Survey Respondent, 2021

“The application process could be shortened significantly for projects that have previously been awarded grants.”

Grant Holder Survey Respondent, 2021

4.2 However, this would lead to applications from more established organisations having fewer barriers than from less experienced organisations, which the CVC, panel, grant holders, and unsuccessful applicants all raised as an issue with the current Scheme (see next section on *Wider Challenges*).

4.3 **Portal Suggestions:** Although the transition to the MAP portal was praised as easy to use by some stakeholders, some specific issues were raised:

“The MAP process is also off putting for a lot of groups. There is just too much content, which in my experience has led to applicants not reading guidance notes correctly.”

CVC Interview, 2021

“WCVA MAP system is difficult to use and the application is difficult to share with colleagues when several of us are contributing to the application.”

Grant Holder Survey Respondent, 2021

4.4 In interview, an unsuccessful applicant (that later submitted a successful application) raised issues with the choice to use an application portal rather than a form, along with concerns with character limits within the application portal. Other applicants echoed the point that emailing completed proformas would significantly improve the process, with one grant holder suggesting that the Excel sheets for completion were unclear and should be removed. One applicant suggested that a

copy of the landfill tax sites map should be sent to applicants, as they had issues accessing a relevant map on the website.

- 4.5 **Landfill Tracker:** Some issues were raised with the online tools that applicants were required to use. The landfill tracker is an online tool with data supplied by Natural Resources Wales (NRW) to WCVA, which is based on annual returns received from landfill operators. In the survey, one CVC official cited that identifying their group's eligibility via the landfill tracker was difficult. The eligibility checker tool was critiqued by a landfill operator, via a survey response, who felt that the tool needed to be reviewed and updated with current and accurate information. In their case, the tool used the previous company name (rather than the current name), the landfill sites were not named and one site was shown in the wrong location.

Other Challenges

- 4.6 WCVA representatives, CVC representatives, and grant holders highlighted that allowing community groups to apply as part of the LDTCS is key. Without the LDTCS, these stakeholders suggested such empowerment may be difficult as community groups and grassroots organisations are often overlooked (this may be because they are not eligible) or unsuccessful when applying for funding against larger or national charities.

- 4.7 **Impact of Organisation Size on Application Process:** In interviews, panel members noted that the application process worked best for 'business as usual' applicants from larger and well-resourced organisations rather than smaller groups. This was echoed by WCVA representatives and one grant holder, stating that:
- "If you are looking to support more diverse and inclusive communities – the grant process needs to be much more accessible."*

Grant Holder Interview, 2021

- 4.8 Additionally, one grant holder felt that the advertisements surrounding the Scheme imply that it is better tailored to large organisations, which is not the case. Another panel member noted that the organisation they worked for applied to the Scheme and there was the potential for an:

"...unfair balance. Because we have fundraisers and professionals that can undertake this work' in contrast with smaller and less experienced groups."

Expert Panel Interview, 2021

4.9 **Impact of Affluence:** The fairness of the application process in different communities was also discussed during the panel interviews, with members noting that groups in more affluent communities may be better equipped to produce higher scoring applications due to greater access to support and resources. They also suggested that support available to more disadvantaged communities may be lower in rural than urban areas, further disadvantaging those communities in terms of applying to the LDTCS and acquiring successful applications.

“The one thing that could be biased is the fact that more affluent communities, who have got that support are able to put in better applications, where some of the more deprived communities who haven’t got the support, are unable to.”

Expert Panel Interview, 2021

4.10 Panel members considered the case for providing more support to groups in the application process in their responses for this research. A panel member with experience of supporting smaller organisations indicated that this was a challenging area, as additional support in applications could lead to groups being awarded funds that were beyond their capacity to manage. A CVC official shared a similar concern.

4.11 **One-Theme Focus:** CVC representatives, panel members, and unsuccessful applicants expressed concerns that the current architecture of the Scheme allows applicants to focus their applications on only one theme (to the detriment of the other 2 themes). As a result, panel members explained during interviews that applicants frequently do not consider ways to maximise and achieve holistic benefits from their projects. As an example, panel members discussed that communities frequently use funding to improve community infrastructure (under the wider environmental enhancement theme) without considering the use of nature-based solutions (which could allow projects to be better tailored to local context as well as delivering broader benefits). Whilst panel members believed that support is available to applicants to aid the development of holistic project proposals (i.e. that work across multiple themes), they were unsure whether applicants are uninterested in achieving wider benefits or are unaware that such support is available. This issue is also discussed in paragraph 5.8.

4.12 **Eligible Sites:** One grant holder suggested that the eligibility criteria for the Scheme should be reconsidered, noting that:

“Our local recycling site has now been taken off the list of eligible sites because the waste tip is no longer accepting waste. However, the ongoing existence and management of the site still has implications for the local community and we would argue that the eligibility criteria should be re-examined to include historic landfill sites.”

Grant Holder Interview, 2021

Reconsidering site eligibility to include sites that fall under the current activity thresholds could be considered alongside the implications that this may have on increasing the total number of eligible sites, that less active sites are likely to be less disruptive to their local communities and contribute less Landfill Disposals Tax, whilst no longer active sites do not contribute to the Landfill Disposals Tax.

Assessment and Award Process

4.13 Key findings for the assessment and award process are presented under the following sections.

Research Questions

P2 How has the award process for the LDTCS worked?

- P2A What have been the challenges with the process?
- P2B What have been the strengths of the process?

Challenges

4.14 **Role of the County Volunteer Councils:** In the current Scheme as part of the assessment process, applications are sent to both CVCs and WCVA’s in-house grant support officers for assessment. During interviews, WCVA representatives stated that, where appropriate, the CVCs provided further advice to the panel based on their local knowledge. WCVA noted this advice could include factors such as whether a group is active in the community, if they have relevant experience delivering other projects, or past experience of the group. The survey of CVC representatives suggested that each of the 4 CVCs had different understandings of

their role in the Scheme, as opposed to a shared viewpoint.²¹ One CVC indicated that they have no role in supporting the assessment of Scheme applications and commented that:

“There should be more consultation on applications for Voluntary Councils. The councils have local information about the organisations that receive the grants.”

CVC Survey Respondent, 2021

4.15 The diversity in survey responses echoes the clarification given by WCVA that CVCs hold an informal role in this process. Given the potential contribution of CVCs to this process through their local knowledge, it could be useful for the Scheme administrator to formalise the role of the CVCs in the assessment process.

4.16 **Scoring Criteria:** Participating panel members discussed the assessment and scoring undertaken by WCVA and CVCs. A concern was raised that the scoring system could favour more professional and well-resourced groups, above organisations that were less practiced in applying for grant funding but had strong ideas. This was similarly raised in the *Application Process* Section (paragraph 4.7).

4.17 In addition to the suggestion for further application support (paragraph 4.10), participating panel members further qualified their discussion of the need to ensure that smaller and less experienced groups were considered for funding. They acknowledged that relevant experience, track record, and project management ability were all important factors to reduce risk when awarding large grants. Although high scoring applications were not necessarily favoured over other applications, they were the first applications reviewed. This led to less funding available for lower scoring applications. As one panel member noted that:

“By the time you get lower down the list [of applications], the amount of money that you're allocating has already been allocated.”

Expert Panel Interview, 2021

4.18 In interviews, unsuccessful applicants felt that the award process was fair. However, one thought there was a need to adjust the scoring criteria. It was their view that the need to steward public funds could be balanced against the potential advantages of accepting an element of risk on more speculative projects with potential higher

²¹ The small number of responses received means that the findings reported here only represent those 4 survey participants and cannot be generalised to all CVC members.

impact. They cited the risks posed by the climate crisis and made the case that higher impact projects were required saying:

"Be brave, take some risks. Lose a few projects, but we need to be trying absolutely every different, radical, innovative option to help us get out of this mess we're in."

Unsuccessful Applicant Interview, 2021

4.19 **Decision-Making Process:** Similar concerns to the *Wider-Scope Challenges* of the *Application Process* Section (Section 2) were raised regarding ensuring diversity in organisations receiving funding. Panel members noted it could be difficult to consider every application on their true potential when there were well written applications that already had some financial backing. One solution would be for the LDTCS to have a more developmental role, with funds earmarked for projects put forward by less experienced organisations. On a more practical level, one participating panel member mentioned that they struggled with the spreadsheet of applications and supporting data provided by WCVA and wondered if there was an alternative that could make this easier for them.

4.20 **Feedback on Applications:** In surveys, 3 out of 7 unsuccessful applicants suggested that feedback and the feedback process could be improved. In interviews, an unsuccessful applicant suggested that WCVA could do more in terms of developing the third sector in Wales and supporting applicants by providing developmental feedback. They contrasted the responsibility of the WCVA as a steward of public funds, (ensuring that they are appropriately spent) with their responsibility to help develop the third sector in Wales. This stakeholder suggested that feedback focused on development and improvement and gave the example of a phone call between the Scheme administrator and the applicant as a potentially better method of feedback. However, since the funding programme is often oversubscribed, there are logistical challenges to account for when determining how much post-application support the Scheme administrator can provide. The strengths of feedback are discussed in the next section.

Strengths of feedback process

4.21 **Improvements to Process:** The assessment process has been improved iteratively since the launch of the LDTCS. This has included adding greater levels of quality control in the initial stages (e.g., asking for land use agreements, permits, and licenses upfront) to identify potential obstacles early in the process; undertaking

joint training sessions with WCVA and CVC assessors to ensure consistency in scoring; providing unsuccessful applicants with feedback to benefit future bid writing rather than just information on application scoring; and offering application support to organisations (via CVCs) with projects deemed to have potential. This activity was seen to be beneficial - interviewees from the panel felt that the award decision-making process was efficient and professional. Panel members attributed some of this to pre-panel work of the WCVA and CVC assessing applications and presenting the applications to the panel ranked by their assessment score.

- 4.22 **Technical Knowledge and Local Expertise:** The panel suggested that the range of expertise sitting on the panel enabled professional and technical discussion of applications:

“We’ve got a broad skill set. So, we look at applications from a number of different perspectives, as well as the main grant awarding criteria.”

Expert Panel Interview, 2021

- 4.23 During interview, panel members cited that specialist and local knowledge was viewed as particularly important as part of their role in the LDTCS, as it helps them in understanding the potential benefits of applications that did not give the strongest possible account of their project on the application form, but had potential to benefit their local communities.

“We have quite a lot of local knowledge about the programmes that are coming forward. When you’ve got a little community group...the local knowledge means a lot because, sometimes, their application may not look that strong on paper, because it’s not their forte to write funding applications.”

Expert Panel Interview, 2021

- 4.24 WCVA noted that when reviewing an application, they reached out to applicants for clarification when there was an unclear element of an application that could influence the panel’s decision. A particular strength highlighted by participating panel members was the good understanding WCVA had of local needs, which was favourably compared with other grant schemes that the panel had experience of where administrators demonstrated less local knowledge.

- 4.25 **Decision-Making Process:** The discussion and decision-making processes of the panel were described as a strength by members, with some areas for improvement. They noted that individual members were able to bring up an application that was not highly scored in the assessment process for discussion and make the case for approval of an application, which could lead to approval if agreement could be achieved among the panel.
- 4.26 **Feedback on Applications:** The majority of surveyed grant holders (16 of 19) indicated that the feedback received on their application was 'clear or very clear'. Surveyed unsuccessful applicants were broadly similar, with 4 of 7 indicating that feedback was 'clear or very clear'. One unsuccessful applicant indicated that the feedback received was 'unclear' and expanded that they had only received a single sentence of feedback for a round 4 application. A grant holder observed that feedback on a previous unsuccessful application was limited, which they attributed to the volume of applications received. Conversely, another grant holder felt that they received useful feedback on an unsuccessful application which helped with future applications.

Ongoing Management

- 4.27 This section discusses the strengths and challenges of the Scheme's ongoing management including KPIs, along with commentary on the administration of grant processes.

Research Questions

P3. How has the ongoing management of the scheme worked?

- P3A What have been the challenges with the process?
- P3B What have been the strengths of the process?
- P3C Have main grant applications (£5,000 to £49,000) been administered as a one-stage process in 2 funding rounds each financial year?
- P3D Were calls for grant proposals issued in Spring and Autumn approximately 6 months apart?
- P3E Were larger grant applications (£50,000 plus) administered through a two-stage process and awarded annually?

Challenges of Scheme Management

- 4.28 **Key Performance Indicators:** A recurring topic of discussion amongst stakeholders was project monitoring and selection and reporting of KPIs. Despite having developed and agreed the initial set of indicators with Welsh Government, WCVA representatives described the original set of 55 indicators (provided in Appendix C) as too technical for some applicant groups to use and report on effectively. This made it more challenging to meaningfully communicate project outcomes and impacts. Welsh Government representatives supported this account, acknowledging that there were initially too many indicators.
- 4.29 WCVA and Welsh Government reduced the original 55 KPIs to a more manageable selection of 17 key KPIs. This was done to simplify reporting and produce a more streamlined set of headline figures that could be used to communicate project outcomes and impacts. The revised KPIs were introduced in round 5, however in the sample of monitoring reports for round 5, that formed part of this review, the 55 KPIs were still in use by many projects. Findings presented in this section on monitoring and management of projects primarily refers to the use of the 55 KPIs set.
- 4.30 WCVA representatives felt that there were limitations in recording and reporting project outcomes and impacts through the KPIs. It was their view that other ways of communicating scheme outcomes, such as anecdotal scheme feedback and case studies could powerfully illustrate project benefits.
- 4.31 A small number of applicants took issue with individual facets of Scheme management. It is important to note that these are the views of individuals and are not common themes identified in the research.²²
- 4.32 **Project Management and Administration:** One grant holder noted that their successful applications for project extensions were not recorded and they were sent unnecessary reminder emails. Another suggested a more sensitive approach to the needs of the groups delivering projects, explaining that:
- “During (unplanned) site visits, the grant manager has appeared unaware of power dynamics between funder and grantee and the impact of that.”*

Grant Holder Interview, 2021

4.33 **Monitoring:** The challenges of the way project outcomes were monitored and reported were discussed in interview by an unsuccessful applicant, who later had a separate project funded by the LDTCS. They felt that reporting guidance lacked clarity and the monitoring spreadsheet did not appropriately quantify benefits. This participant perceived that the National Lottery Community Fund monitoring guidance was an example of best practice in the sector.

Strengths

4.34 Feedback from stakeholders generally pointed to the effective ongoing management of the scheme.

4.35 **Governance:** The relationship between Welsh Government and WCVA was credited with enabling effective ongoing management. To accommodate third sector preferences (led by Wildlife Trust Wales) that the Scheme should not be run directly by the Welsh Government, they have maintained an arm's length relationship with the Scheme. This relationship has provided WCVA, as the Scheme administrator, with the freedom to operate the grant programme and make decisions without sign off from Welsh Government. Feedback across stakeholders on WCVA's overall management of the Scheme was very positive.

4.36 **Project Support:** Welsh Government officials described the management of projects as getting 'slicker' over time, and that WCVA took initiative to provide support to projects to help them adapt to the pandemic by hosting events online instead of in-person. This further solidifies the process of continuous improvement WCVA applied in managing the LDTCS, as identified in the application, assessment, and award processes as well.

4.37 In interviews, WCVA representatives explained that assigning a grant support officer to each project ensured each project had a direct contact through which they could receive support. Reasons for this included the receipt of prompt and helpful support, contacting grant support officers easily, and WCVA being flexible and accommodating changes during the pandemic. In the survey, most grant holders (12 of 19) stated that the ongoing project support had been 'good or very good'.

Administration Requirements

4.38 The review confirmed that main grant applications were administered in a one-stage process in 2 funding rounds each year, with funding rounds taking place in Spring and Autumn approximately 6 months apart. Grant applications for nationally

significant projects have taken place annually, with these applications undergoing an additional level of scrutiny.²³ Nationally significant applications are reviewed and clarifications sought, with applications and clarifications then shared with the panel ahead of the panel meeting. The panel have the opportunity to seek further clarifications from the applicant before the application is considered at panel.

Funded Projects

Research Questions

P4. What are the types of projects that have been offered funding?

- P4A How many projects were funded under each theme?
- P4B How did the projects align to LDTCS priorities? (Priorities refer to the 3 key themes and Welsh Government priorities)
- P4C What has been the geographical focus of the LDTCS projects? How does this relate to the geographical distribution of applications?

Region and Theme

- 4.39 A total of 112 projects that received funding in rounds 1 to 5 rounds are covered in this review, of which 110 were main grant projects and 2 were nationally significant projects.
- 4.40 Table 4-4 summarises the projects that were awarded funding by region and theme. The highest number of projects were funded in North Wales – the area which also received the highest number of applicants (as discussed in Section 4.2). Wider environmental enhancement was the most popular project theme, with a total of 42 projects.
- 4.41 The number of awards by theme differed across Wales. For example, the number of projects funded in North Wales were similar across biodiversity, wider environmental enhancement, and projects with multiple themes, while there were fewer waste minimisation projects. In contrast most projects funded in South Wales West came under the wider environmental enhancement theme.

²³ Expert Advisory Panel (2018). Panel Report Round 1. Expert Advisory Panel (2019a) Panel Report Round 2. Expert Advisory Panel (2019b). Panel Report Round 3. Expert Advisory Panel (2020). Panel Report Round 4. Expert Advisory Panel (2021). Panel Report Round 5.; WCVA (2020). [Landfill Disposals Tax Communities Scheme Annual report 2018/19](#) (Accessed 21 December 2021), WCVA (2021a). [Landfill Disposals Tax Communities Scheme Annual report 2019/20](#) (Accessed 21 December 2021). WCVA Email correspondence, November 2021.

Table 4-4: Number of LDTCS Projects Awarded by Region and Theme, Rounds 1 to 5

Region	Biodiversity	Waste Minimisation	Wider Environmental Enhancement	Multiple Themes	Total No. of projects
North Wales	11	4	10	12	37
Mid and West Wales	9	5	10	3	27
South Wales Central	3	3	7	3	16
South Wales East	2	2	6	5	15
South Wales West	1	1	9	2	13
Multi Region	1	3	0	0	4
Total	27	18	42	25	112

Source: WCVA. (No Date). *Grant Awards – Rounds 1 - 5 2018-21*.

Funding

- 4.42 Across the 5 rounds covered in the review, £4.64 million in funding was distributed to the 112 projects. Across the themes, wider environmental enhancement received the greatest amount of total funding (£1.5 million), with waste minimisation receiving the least amount of total funding (£795,791).
- 4.43 Funding distribution across the regions and themes was broadly similar to the distribution of projects. North Wales had the most funded projects and also received the most funding (£1.4 million) while South Wales West had the least number of projects and received the least (£432,871). From the total funding of £4.64 million, £199,970 of funding was not assigned to a particular region as these projects took place in counties across more than one region.
- 4.44 It is not clear why each region was awarded different numbers of projects and funding amounts. North Wales and South West Wales have a similar number of eligible sites (15 and 14 respectively). However, the sites in South West Wales are closer together and there appears to be a smaller area eligible for LDTCS grants. The scope of this review did not include an analysis of the areas that were eligible to apply to the Scheme, or relevant characteristics of those areas that may have influenced applications such as population or social, economic, or environmental indicators. However, this could be a useful area to further explore in future reviews to better understand the award process and scheme effectiveness.

Table 4-5: Amount of Funding Awarded by Region and Theme, Rounds 1 to 5²⁴

Region	Biodiversity	Waste Minimisation	Wider Environmental Enhancement	Multiple Themes	Total Funding
North Wales	£407,520	£161,629	£292,841	£565,417	£1,427,407
Mid and West Wales	£341,748	£243,427	£392,745	£149,898	£1,127,818
South Wales Central	£147,133	£145,752	£295,622	£125,350	£713,857
South Wales East	£56,000	£59,797	£218,005	£404,962	£738,764
South Wales West	£8,123	£35,215	£326,322	£63,211	£432,871
Multi Region	£49,999	£149,971	£0	£0	£199,970
Total	£1,010,523	£795,791	£1,525,534	£1,308,838	£4,640,686

Source: WCVA. (No Date). *Grant Awards – Rounds 1 to 5 2018-21.*

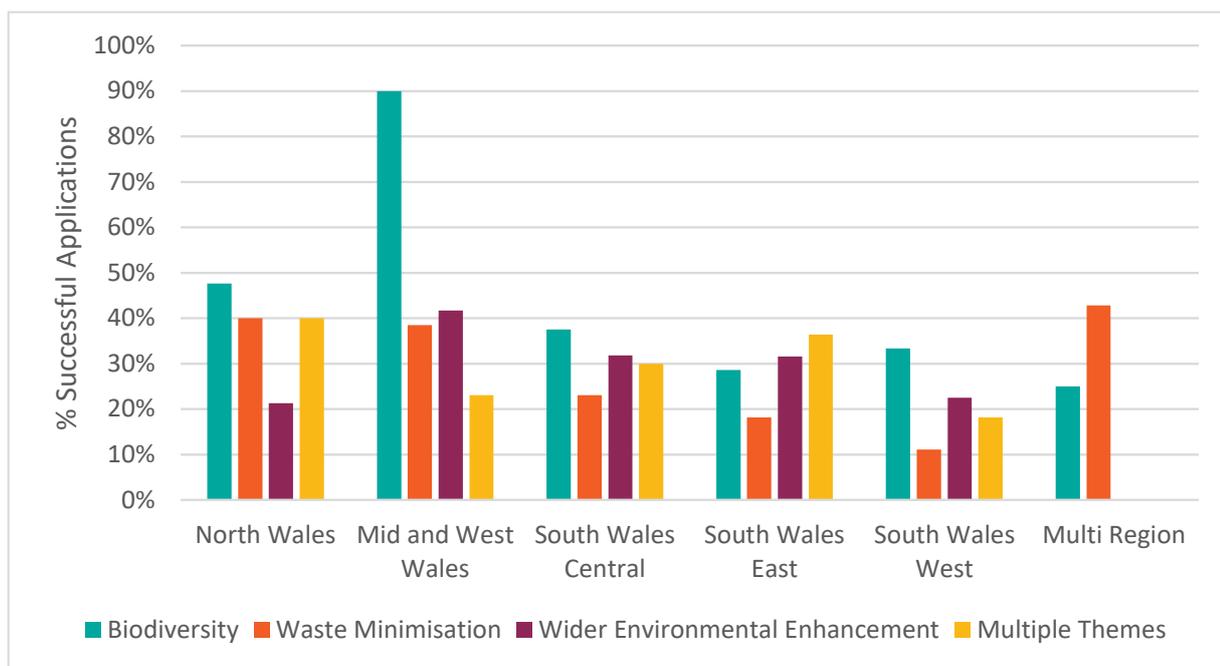
Geographical focus – awards, funding, and applications vs. awards

4.45 As per Table 4-4 and Table 4-5 the largest number of projects were awarded in North Wales, with 37 projects that received £1.4 million in funding. South Wales West had 13 projects that received £432,871 funding. Application data that specified location and theme of projects was only available for main grant applications, therefore the analysis of applications and awards only covers main grants projects.

4.46 Figure 4-3 shows the percentage of successful applications by region and theme. In total, 31% of applications submitted in Rounds 1 to 5 were awarded funding, however the percentage of applications awarded funding differed between regions and across themes.

²⁴ In places where totals do not sum to 100%, this is a result of computer rounding.

Figure 4-3 Percentage of successful main grant applications by region and theme



Source: Expert Advisory Panel (2018-21). *Panel Reports Rounds 1 to 5*. WCVA (No Date). *Grant Awards – Rounds 1 to 5*.

4.47 About 44% of applications from Mid and West Wales were awarded funding, in contrast to South Wales West where 20% of applications received funding. Under the biodiversity theme, 55% of applications received funding, in contrast to the themes of waste minimisation, wider environmental enhancement and applications with multiple themes where 31%, 30% and 32% received funding respectively.

4.48 The above supports insights gathered during interviews with WCVA representatives and Welsh Government officials that the Scheme was oversubscribed with more applications than could be approved. It is not clear why biodiversity themed projects were more likely to be awarded funding than projects focused on other themes.

Alignment with LDTCS priorities

4.49 Projects generally aligned with LDTCS priorities according to the broad themes they focused on. As a result, projects also supported Welsh Government priorities as set out in the Wellbeing of Future Generations Act (2015), Taking Wales Forward, Prosperity for All and the Environment (Wales) Act (2016). See Section 5, *Support for Other Welsh Government Priorities* for more detail.

Grant Cycles

Research Question

P3. How has the frequency of grant cycles supported or hindered the LDTCS in achieving its aims, specifically in the application process?

- 4.50 WCVA representatives were positive regarding the current pattern of 2 grant cycles per year for main grants and one grant cycle for larger grants. Each application period is open for 3 months (WCVA representatives noted that this was a requirement of the Welsh Government's Code of Practice for Funding the Third Sector under the Third Sector Scheme) with the assessment and award period taking a further 12 weeks. Within this 12-week period, applications were assessed for eligibility, scored and assessed, quality checked, submitted to panel for comments, and assessed at a panel meeting before notifying applicants of the result.²⁵ WCVA felt that 2 rounds of funding comfortably fit into a calendar year and were well aligned with seasonally dependent projects (for example, tree planting, which is most effective during the winter months) to apply and commence at a suitable time. WCVA also noted that 2 application cycles in a year meant that unsuccessful applicants could take on board feedback and resubmit quickly.
- 4.51 In survey, 2 out of 4 CVC representatives said that there were the right number of grant cycles per year, and 2 respondents said that there should be more grant cycles per year. They did not offer any views on why more grant cycles were desirable. In contrast to the views of the WCVA (paragraph 4.56) who believed that the funding rounds were well aligned to seasonally dependent projects, an unsuccessful applicant reflected that the current grant cycle pattern was not well aligned for early year applications for projects that needed to begin in Spring. This comment was made in regard to a gardening project where an application for the funding round made first in the year did not take place until the end of April. Once the award decision was made, additional time was required to organise the project and secure a contractor. This meant that work started later in the year than was ideal.
- 4.52 It should be noted that project start dates are not dependent on funding windows, with applicants able to set their own project timescales. However, where projects

²⁵ WCVA (2021b). [LDTCS-Guidance-for-Applicants](#) (Accessed 13 January 2022)

are seasonally dependent and wish to begin early in the year the first funding round of the year may not be well aligned with those projects.²⁶

- 4.53 In interview, WCVA discussed that on several occasions some applicants had mistakenly applied for the nationally significant grant when they meant to apply for the main grant, which had caused a delay as WCVA were unable to transfer their applications. This was associated with the previous eTender application system and it was not thought to have occurred in the past year. Similarly, in the second round, a nationally significant project was accidentally entered as a main grant application which led to a grant being awarded to a nationally significant project but with a level of funding consistent with a main grant project.

²⁶ It should be noted that applicants cannot apply for LDTCS funding in one year for use in the next year.

5. Key Findings: Impact Review

- 5.1 This section presents the resultant outcomes and impacts of the LDTCS alongside discussing the extent to which the LDTCS has supported Welsh Government aims relating to the Scheme's 3 themes.
- 5.2 The mid-term nature of this review means the outcomes and impacts of the LDTCS will not have been fully realised. Furthermore, the Scheme's progress towards the revised 17 KPIs²⁷ (indicated in Table 5-1, Table 5-2, Table 5-3 and Table 5-4 in the succeeding sections) are based on data from completed projects (and excludes ongoing projects). Therefore, they are not fully representative. The same can be said of the outcomes and impacts identified from primary research which are generally specific to certain projects. The original 55 KPIs, targets, and progress up to June 2021 are available in Appendix C. It is noted that none of the targets aspire towards a specific end date.
- 5.3 As discussed in Section 3 (paragraph 3.21), due to challenges accessing stakeholders directly affected by the LDTCS (including communities where projects operated), full project impacts beyond the KPIs were difficult to ascertain. The use of the KPIs to understand holistic impacts is also inherently limited (paragraph 3.19). Due to the reduced scope of the KPIs, all impacts encompassing the broad themes of the LDTCS are unlikely to have been sufficiently captured as a result.

Progress Against KPI Targets

- 5.4 Welsh Government, WCVA, and grant holders emphasised the positive outcomes and impacts realised as a consequence of LDTCS funded projects. These outcomes and impacts are presented in the following sections according to the 3 themes of the LDTCS.

Research Questions

11. What have been the outcomes and impacts of the LDTCS on the areas impacted by landfill operations?

- 11A What are the direct positive and negative impacts of the LDTCS?

²⁷ As discussed in paragraph 4.70, the initial selection of 55 KPIs were revised to 17 KPIs. Progress of the LDTCS towards the original 55 KPIs is presented in Annex C.

Progress Against KPI Targets – Biodiversity

5.5 Table 5-1 sets out progress towards the 6 biodiversity-related KPIs. This records the cumulative progress made by funded projects towards achieving the cumulative KPIs set out in their applications for funding. Whilst progress towards some targets is further behind than others (such as ‘sites of non-native species managed’ compared to the ‘number of habitats maintained, restored or enhanced’), it is worth noting that this is an interim review of the Scheme and there is not an expectation for these targets to have been met at this stage. There was significant progress against the wider set of 13 biodiversity KPIs (set out in Appendix C), with over 142 specialist S7 priority habitats created, managed or enhanced (against the 216 target) and 6 of the targets more than 50% complete. Limited progress was made towards some targets, such as the managing 45 non-native species sites against a target of 852 sites.

Table 5-1: Progress towards Biodiversity KPIs

Target Title	Unit of Self-Reported Measure	Target Amount	Evidenced
Engage and support participation and understanding to embed biodiversity	Number of initiatives	6,834	1,471
Improve conditions to help native species, pollinators and provide opportunities for new planting	Number of initiatives	696	186
Sites of invasive non-native species managed	Number of initiatives	852	45
Sites of pollinator-friendly planting created as part of a broader habitat management programme	Number of initiatives	219	107
Restore, maintain, and enhance natural habitats	Number of habitats	579	166
Woodland managed	Number of initiatives	1,337	300

Source: WCVA (2021c). *Landfill Disposals Tax Communities Scheme KPIs – All Awards*.

5.6 The impact of the LDTCS-funded projects goes beyond the reported KPIs. Grant holders anticipated the legacy left by the LDTCS. The key reason for the legacy, according to this stakeholder group, was increased community engagement due to knowledge sharing, skill development and improving understanding around biodiversity issues. This legacy expands beyond individual projects, as demonstrated by the 2 examples below.

- One grant holder stated that they had connected pollinators across a much wider area by linking with other initiatives.
- Another grant holder explained that:
“Some of the engagement tools developed during the project have been adopted by other organisations working on similar species recovery projects to the benefit for the species in concern as well as increasing opportunities for engagement with other local communities.”

Grant Holder Interview, 2021

5.7 Stakeholders engaged as part of this review widely agreed that the LDTCS had a positive impact on biodiversity. This includes improvements to woodland management, nature conservation, the removal of invasive species and habitat improvement and expansion (including specialist S7 priority habitats).

5.8 This being said, some panel interviewees felt that biodiversity improvements could be better integrated within the scope of projects. They identified missed opportunities within projects funded under the wider environmental enhancement theme. Some examples are discussed below:

- Organisations applying to improve community infrastructure could give more consideration to the use of nature-based solutions or at least consider how improvements to biodiversity could be integrated into the existing scope.
- A project application might involve making improvements to an existing car park. However, quick wins such as planting trees or foliage on-site, or even planting a green roof, as part of the wider project are seldom considered.

Progress Against KPI Targets – Waste Minimisation

5.9 Table 5-2 sets out LDTCS project progress towards the 3 waste minimisation KPIs.

Table 5-2: Progress towards Waste Minimisation KPIs

Target Title	Unit of Self-Reported Measure	Target Amount	Evidenced
Encourage prevention, re-use, recovery and recycling of waste	Number of initiatives	8,579	962
Engage and support understanding to enable waste to be seen as a resource	Number of initiatives	1,902	768
Reduce food waste and support initiatives such as composting	Number of initiatives	125	66

Source: WCVA (2021c). *Landfill Disposals Tax Communities Scheme KPIs – All Awards*.

- 5.10 Progress against the wider set of 9 specific waste minimisation KPIs (set out in Appendix C) has been substantial. Targets to generate income, help people, divert waste from landfill, recycle and reduce waste were all exceeded. However, progress against number of initiatives to encourage recycling is still limited (11% achieved).
- 5.11 The LDTCS played an important role in enabling ‘bottom-up’ actions to deliver a circular economy. It has funded community driven projects with a focus on removing waste from nature and heritage sites, increasing engagement around recycling and correct waste management to prevent fly-tipping, and preventing waste from landfill through refurbishment, repair, and redistribution initiatives (such as repair cafés and libraries of things).

Progress Against KPI Targets – Wider Environmental Enhancements

5.12 Table 5-3 sets out LDTCS project progress towards the 5 revised wider environmental enhancement KPIs.

Table 5-3: Progress towards Wider Environmental Enhancement KPIs

Target Title	Unit of Self-Reported Measure	Target Amount	Evidenced
Bring neglected and run-down areas back into community use	Number of initiatives	268	41
Create and enhance community water and green spaces and supporting green infrastructure	Number of initiatives	172	81
Maintain or improve community facilities, for example community halls	Number of initiatives	104	41
Renewable energy measures installed	Number of measures installed	17	8
Resource-efficiency measures installed	Number of measures installed	48	26

Source: WCVA (2021c). *Landfill Disposals Tax Communities Scheme KPIs – All Awards*.

5.13 Appendix C sets out the 22 KPIs against which wider environmental enhancement was measured. Reasonable progress (in excess of 30%) has been made towards the majority of targets (14 out of 22), with 4 targets met or exceeded with the target of groups or people using new facilities exceeded by over 1400%. In contrast there was less progress towards other KPIs, with 24 outdoor facilities created (2% progress), 88 green spaces created (8% progress) or enhanced and 41 initiatives to bring neglected and run-down areas back into use (15% progress).

5.14 This theme is purposefully broad to allow organisations the freedom to decide what actions would deliver the greatest benefits to their local community. As such, stakeholders highlighted a broad range of positive impacts. For example: adding value through increased accessibility to facilities (such as enabling 6 primary

schools to participate in local swimming lessons), development of visitor attractions, and increased resource efficiency (via initiatives such as repair cafes).

- 5.15 In interviews, one grant holder explained that the cost savings realised by their organisation following the installation of double glazing had enabled broader benefits from their project (not captured by the KPIs), including paying their staff a minimum living wage.
- 5.16 Grant holders noted in surveys that the development of outdoor facilities had a particularly large positive impact due to COVID-19. One respondent noted ‘since COVID-19 hit, the importance of having pleasant outdoor spaces for safer social gathering and activities has vastly increased and made the sensory garden and outside classroom a far more vital resource than can have been anticipated.’

Additional Outcomes and Impacts

- 5.17 Table 5-4 sets out LDTCS progress towards the 3 general KPIs against which all projects should profile at least one.

Table 5-4: Progress towards General KPIs

Target Title	Unit of Self-Reported Measure	Target Amount	Evidenced
Number of communities benefiting from LDTCS funding	Number	1,168	491
Talks/presentations/engagement events held	Number	2,729	1,089
Number of people engaged and informed (including volunteers and community members)	Number	543,606	1,088,983

Source: WCVA (2021c). *Landfill Disposals Tax Communities Scheme KPIs – All Awards*.

- 5.18 A set of 11 general KPIs applicable to all projects was included in the original set of 55 for the Scheme (set out in Appendix C). Progress of 40% and above has been made towards all 11 general targets, with targets for greenhouse gas emissions savings and stakeholder engagement exceeding their targets.
- 5.19 Welsh Government officials expressed during interviews that the LDTCS was well aligned with Welsh Government policies and priorities. An alternative view was provided by WCVA representatives, who expressed concern that too much

emphasis was given to this alignment at the expense of communicating the wider benefits of the Scheme with the general public.

- 5.20 WCVA representatives observed the wider benefits to individuals, communities, and well-being (discussed further in Section 6.2). However, these benefits were not always captured in the wider metrics and reporting surrounding the projects. Furthermore, WCVA representatives noted that whilst community members were not always able to deliver on KPIs relating to policy objectives (such as CO₂ reduction targets), that does not mean that a project was unsuccessful.
- 5.21 Whilst the above impacts have been separated into the 3 individual themes, the impacts should not be thought of in a silo. Grant holders highlighted in interviews that their projects had delivered positive impacts in areas beyond their theme. For example, the improvement of facilities at a community-run leisure centre (part of the wider environmental enhancement theme) led to the planting of trees and plants in the grounds and the intention to hold talks with their local authority on recycling to create linkages to the local landfill site.

Negative Impacts

- 5.22 This research identified no negative impacts associated with the projects in the LDTCS from stakeholder feedback. WCVA representatives said that they:

“Cannot think of a single project that has had a negative environmental impact.”

WCVA Interview, 2021

- 5.23 It cannot be said for certain that there have been no negative impacts associated with the LDTCS, only that they were not reported by those that engaged in the research.

Support for Welsh Government Biodiversity Priorities

Research Question

I2. How has the grant supported Welsh Government aims in relation to Biodiversity through the projects it has funded?

- 5.24 Welsh Government officials noted that the creation of resilient ecosystems and ecological networks promoted through the LDTCS fitted directly under the ambitions of the Natural Resources Policy²⁸ as well as the Programme for Government (2016 to 2021).²⁹
- 5.25 LDTCS contributions to the aims of the Nature Recovery Action Plan³⁰ can be noted where projects have increased knowledge and upskilled individuals with a focus on biodiversity (such as educational garden projects in sustainable urban food and forest schools). Additionally, targeted interventions to help species recovery and protect habitats also aligned with Nature Recovery Action Plan. These include improving conditions for fungi, developing wetland and heathland habitats, and introducing pine martens to suppress grey squirrels.
- 5.26 LDTCS contributions to the Natural Resources Policy can be identified through the projects that delivered nature-based solutions. One of the policy aims is to increase canopy cover. Alignment with this aim can be seen across several projects, such as the development of Tiny Forests (dense, fast-growing native woodland)³¹, the regeneration of rare beech woodlands or the creation of nature parks. Projects also supported the policy's aim to increase green infrastructure in and around urban areas. For example, via the creation of greenspace within the Peblig ward in Caernarfon (including wildflower patches), installation of a green wall in Haverfordwest and regeneration of the Swansea Canal.
- 5.27 There is evidence that the LDTCS has supported the aims of the Action Plan for Pollinators.³² It has funded projects which have developed diverse and connected habitats to support pollinators. Such projects include the development of wildlife corridors through the restoration of hedgerows, implementation of community led gardens, and the creation of a gardening club which increased public engagement with, and understanding, of biodiversity (including the role of pollinators).
- 5.28 The Environment (Wales) Act (2016) places a duty on public authorities to seek to maintain and enhance biodiversity and, in doing so, promote the resilience of ecosystems. This is the focus, directly or indirectly, of projects funded under the

²⁸ Welsh Government (2017). [Natural Resources Policy](#).

²⁹ Welsh Government (2016b). [Taking Wales Forward 2016-2021](#).

³⁰ Welsh Government (2020). [Nature Recovery Action Plan 2020-2021](#).

³¹ The Tiny Forest Scheme was initiated by Keep Wales Tidy and funded by the Welsh Government as part of the [National Forest for Wales Programme](#)

³² Welsh Government (2013). [Action Plan for Pollinators](#).

‘biodiversity’ theme. Examples include restoring, enhancing, and managing nature reserves within the Wye catchment; improving the habitats at Bagillt Foreshore in partnership with the local community; and conducting a full-length survey of the River Rheidol to identify and prioritise schemes for habitat improvement.

Support for Welsh Government Waste Minimisation Priorities

Research Question

I3. How has the grant supported Welsh Government aims in relation to waste minimisation?

- 5.29 Welsh Government officials cited the need for the Scheme to be aligned with Welsh Government waste policy and priorities, given that the funding of the LDTCS stems from the Landfills Disposals Tax.
- 5.30 NRW and Welsh Government officials highlighted the benefits achieved from the dual focus on diverting waste from landfill alongside minimising waste. Welsh Government officials explained that Wales already has a high recycling rate and added that the LDTCS looks beyond recycling by encouraging repair and re-use practices. This is in line with the priorities of the Beyond Recycling strategy.³³ Welsh Government officials highlighted initiatives such as the Repair Café Wales project. The project aims to reduce waste, share practical skills, and strengthen communities by providing a local hub for volunteers to fix items such as clothes, household electronics and bikes. Since receiving LDTCS funding, the project has expanded to approximately thirty locations across Wales and is referenced in the Programme for Government as an example of an innovative social enterprise scheme.
- 5.31 To ensure the alignment of LDTCS funded projects with waste minimisation principles, Welsh Government officials explained that relevant policy experts attend quarterly meetings with WCVA. At the meetings, short presentations are delivered to WCVA to keep them informed on Welsh Government policy direction.
- 5.32 The LDTCS supported Welsh Government priorities around the reduction of waste to landfill and increased recycling rates. These are prominent themes within Taking

³³ Welsh Government (2021a). [Beyond Recycling 2021](#)

Wales Forward, Prosperity for All,³⁴ and Towards Zero Waste.³⁵ This alignment can be noted through projects such as the implementation of a 'library of things' (a community-based loan service for household items) to minimise waste, the expansion of Refill Cymru (to encourage and support people to live with less plastic and move towards refillable and reusable systems) and the development of long-life products for the local community made from ocean plastics.

Support for Other Welsh Government Priorities

Research Question

13. How has the grant supported other Welsh Government priorities?

- 5.33 Despite panel members expressing concerns that LDTCS applicants frequently did not consider ways to maximise and achieve holistic benefits from their projects (Section 4), analysis of LDTCS funded projects (through project monitoring reports) against wider Welsh Government policies and legislation indicates the achievement of wider impacts.
- 5.34 Scheme projects made contributions to delivering *a prosperous Wales*, as set out in the Wellbeing of Future Generations Act, and delivering successful, sustainable rural communities in line with Taking Wales Forward. Projects provided volunteers with opportunities to develop skills and enhance future employability. Examples include sending volunteers on brush cutter courses and assisting the development of repair skills. Projects also contributed to their local economy by procuring goods and services from local businesses, trades and building suppliers to deliver community enhancements. Waste minimisation projects that redistributed waste food and enabled users to reduce food costs or extend the utility of items through repair cafes and services, also supported local prosperity. Projects also supported community energy and a low carbon economy (also in line with the Environment (Wales) Act and Prosperity for All) through actions including the implementation of an energy efficient heating system and insulation at a Scout headquarters and a community run leisure centre.
- 5.35 The *resilience goal* of the Wellbeing of Future Generations Act focuses on maintaining and enhancing biodiversity, the natural environment and ensuring the

³⁴ Welsh Government (2019a). [Prosperity for all: A Climate conscious Wales.](#)

³⁵ Welsh Government (2019b). [Towards zero waste: our waste strategy.](#)

functioning of ecosystems. Projects did this through tree planting initiatives, wildlife gardening and low impact food growing, all of which contributed to biodiversity while improving the local environment. Additionally, projects facilitated increased knowledge and engagement with nature, with examples such as delivering courses on biodiversity and crafts using forest materials.

- 5.36 The Wellbeing of Future Generations Act and Taking Wales Forward (2016 to 2021) both set out the objective of *improving physical and mental wellbeing*. Scheme projects explicitly contributed to this goal by providing opportunities for active and healthy lifestyles through sports and activities such as football, swimming, rugby and climbing. Biodiversity projects, such as management of nature reserves, made contributions to local health and wellbeing through raising awareness and improving access to green spaces for outdoor recreation. Other examples include providing guidance on healthy food preparation, as part of project to minimise food waste, which supported users to have healthier diets and provided opportunities for human connection to tackle isolation and loneliness.
- 5.37 Scheme projects intended to support *cohesive communities*, as outlined in the Wellbeing of Future Generations Act and Prosperity for All. Projects, such as a food waste minimisation project, required community volunteers work with local businesses to collect surplus food and work together to deliver a project for the benefit of a community. In another project community cohesion was supported by bringing a neglected building back into use in Rhondda Cynon Taff to provide space for community creativity.
- 5.38 Scheme projects helped deliver against *an equal Wales*, as outlined in the Wellbeing of Future Generations Act and Prosperity for All, in a number of ways. Project outcomes often aimed to improve equity and access, for example hill fort path improvement in Ceredigion widened access to outdoor recreation for people who may have previously struggled. Projects offered volunteering opportunities that were intended to contribute to a more equal Wales, such as the case of a Repair Café providing opportunities for Syrian refugees to develop English language and repair skills.
- 5.39 Projects supported *a Wales of vibrant culture and thriving language*, as set out in the Wellbeing of Future Generations Act and Taking Wales Forward, through Welsh language marketing material and engagement sessions. Some projects were enabling increased engagement with Welsh culture through the promotion and

celebration of Welsh historical sites such as through clearing vegetation to prevent monument deterioration or showcasing archaeological excavations.

- 5.40 The objective of *a globally responsible Wales* which aims for actions which improve the economic, social, environmental and cultural well-being of Wales to also make a positive contribution to global well-being, as set out in Prosperity for All and the Wellbeing of Future Generations Act, was supported by Scheme projects. Scheme projects to minimise waste, such as community fridges, distribution of surplus food and Repair Cafes promoted sustainable behaviours and efficient use of resources. Projects also raised awareness and engagement with global issues, for example City to Sea worked to minimise waste and encourage the use of refills within Cardiff while also engaging with the global issue of plastic pollution and basing events around World Refill Day.

Additionality

Research Question

Additionality. To what extent has the LDTCS caused projects and their subsequent impacts and outcomes to take place, that otherwise would not have?

- 5.41 During surveys and interviews, grant holders and unsuccessful applicants were asked about the additional value provided by the LDTCS. This focused on understanding how, if the LDTCS funding was not available, applicant's projects would have developed (including potential changes to theme, location, budget, and scope) and been funded.
- 5.42 For unsuccessful applicants, 1 interviewee and 2 of 7 surveyed respondents said that their project had been unable to go ahead in the absence of LDTCS funding. In contrast, 1 unsuccessful applicant interviewee and 5 of 7 surveyed respondents stated that their project had still gone ahead without LDTCS funding. One respondent stated that this was a consequence of their project achieving long-term financial sustainability through the delivery of 2 Climate Shops which recycle and re-sell household items and donate the proceeds to a carbon capture tree planting initiative in Kenya. Of the 5 survey respondents whose projects went ahead, 2 added that elements of their projects required changes in the absence of LDTCS funding. These changes were needed due to a reduced budget (resulting in a

reduced project scope) and COVID-19 prompting the need for social distancing respectively.

5.43 For grant holders, only one survey respondent believed that their project would have continued as planned without LDTCS funding. In contrast, 9 of 19 respondents felt that their project would have been unable to continue without LDTCS funding (these reasons are further discussed in 5.46 to 5.47). Other grant holder survey respondents explained that, without LDTCS funding, changes to their projects would be required including scope (6 respondents), budget (7 respondents), and funding source (8 respondents). These figures appear high given the findings presented in paragraph 5.42. However, the small sample sizes for these surveys means that such patterns in the findings should not be over-analysed.

5.44 Both interviewed and surveyed successful and unsuccessful applicants, as well as interviewed Welsh Government officials, identified alternative funding sources including:

- Resilience Fund
- National Lottery Community Fund
- Coastal Communities Fund
- Heritage Lottery
- ENRaW (Enabling Natural Resources and Well-being)
- Local Places for Nature
- Sustainable Management Scheme
- Volunteer Wales Grant Scheme
- Waterloo Foundation
- Private finance

However, WCVA representatives were sceptical about the comparability of these funding sources. This was reiterated by Welsh Government officials who noted that most of these sources are not driven by a specific purpose to improve local communities, and consequently are irrelevant for LDTCS proposed projects. As one grant holder stated:

“[So] few [grants] fund community groups so the fact that the LDTCS allows community groups to apply has been great.”

Grant Holder Survey Respondent, 2021

- 5.45 Across the voluntary sector, WCVA representatives felt there was a significant lack of funding available for community projects that specifically focused on the environment. Therefore, they believed that many funded projects would not have taken place without the LDTCS.
- 5.46 In addition, difficulties in applying to alternative funding sources were reported by one grant holder to also apply to projects focused on biodiversity. They believed that their project – which focused on restoring, enhancing and managing a historic hay meadow – was unlikely to have received funding from an environmental/ biodiversity grant due to its undesignated or unprotected nature in terms of conservation.
- 5.47 Other grant holders also noted during interviews higher competition for other funding sources and a reduction in funding received (compared to the LDTCS). One grant holder felt that the geographic connection between the LDTCS and funded projects (in terms of local landfills aiding local communities) made project outcomes more localised than what would be achieved from other funding sources. A Welsh Government official alluded to this, saying the LDTCS was:
- “Easier to access, less bureaucratic, and specifically targeted in areas with a disadvantage [when compared to other funding sources].”*

Welsh Government Interview, 2021

6. Key Findings: Value-for-Money Review

- 6.1 This chapter presents the key findings of the value-for-money (VfM) review. The review covers the Scheme's costs to date, including the total grant money awarded and administrative costs. The review also includes the benefits derived from the Scheme, both at Scheme and project level (for 9 selected projects where the benefits have been delivered in Wales). The review also identifies which stakeholders received benefits and provides calculated benefit-cost ratios of the Scheme and individual projects. Furthermore, additional secured funding and wider benefits are also identified (where relevant), and a comparison is made with equivalent UK schemes (the English and Scottish Landfill Communities Funds).
- 6.2 The scope of this review included monetising the costs of 9 projects from the LDTCS; outlining the benefits qualitatively of 9 projects from the LDTCS; and comparing the costs (monetised) and benefits (non-monetised) of the equivalent English and Scottish Schemes on a scheme level. Although monetising benefits was not in scope of the review, monetisation of some benefits have been included to add more value to the VfM review and Welsh Government's overall review of the scheme.

Costs and Benefits of Scheme

Research Question

V1A. What are the costs and savings of the Scheme?

- 6.3 **Costs of Scheme – Spend Allocated to projects (rounds 1 to 5):** Each year, the LDTCS had a budget of £1.4 million for funding projects and £100,000 for administration costs. According to WCVA, since some projects can have a lifespan of 3 years, 80% of funding is provided at the inception of the project and the remaining 20% is given upon completion of the project. The funding is structured as such because WG grants are paid in arrears. Since this can cause significant cash flow problems for smaller groups that have no core funding or income generation, WCVA advocated for the vast majority of the grant be paid up front with interim reporting throughout the project. At the end of the project, the grant holder is required to submit a final report, upon which they receive the remaining 20%. This means any one year, WCVA may need to award grants beyond the funding budget, but only up to £1.4 million will be paid out in a year. As the longer-term projects

progress, the 20% final payments will also come out of each year's £1.4m allocation.

- 6.4 Between the start of the Scheme (April 2018) and October 2020, grant funding was awarded and allocated to 112 projects (including 2 nationally significant grants). Spend allocated to projects amounted to a total of £4.64 million (in nominal terms). Values from Table 6-1 show that the average (mean) amount of grant money approved per round in the first 5 rounds of funding was £928,307.

Table 6-1: Spend allocated to projects

Round of funding	Year	Grant money approved
Round 1	2018 to 2019	£1,006,716
Round 2	2018 to 2019	£ 728,631
Round 3	2019 to 2020	£ 719,674
Round 4	2019 to 2020	£ 848,860
Round 5	2020 to 2021	£ 1,336,805
Total		£ 4,640,686

Source: WCVA (No Date). Grant Awards Rounds 1 to 5, 2018-21.

- 6.5 The cost of funding all projects for rounds 1 to 5 is £4.94 million for the 3 years (May 2018 – June 2021) since the Scheme began (Table 6-2).

Table 6-2: Total Cost of the Landfill Disposal Tax Communities Scheme, May 2018 to June 2021

Cost type	Cost
Total grant funding agreed (rounds 1 to 5)	£ 4,640,686
WCVAs/CVC administration costs (£100,000/year)	£ 300,000
Total cost of scheme 3 years	£ 4,940,686

Source: WCVA (No Date). Grant Awards Rounds 1-5, 2018-21. Correspondence with WCVA

- 6.6 **Costs of Scheme – Actual spend to date:** Spend allocated refers to the amount of funds allocated and awarded by the Scheme to projects - This amounts to £4.64 million. Spend allocated differs from the amount actually spent to date. Actual spend to date at Scheme level, however, was not available. WCVA advised that projects report expenditure via individual expenditure reports but that this information had not been consolidated yet.

- 6.7 **Benefits of Scheme:** Direct – rather than additional – benefits identified by surveyed grant holders for their particular projects are listed in Appendix C. Note that these direct benefits differ from additional benefits, which is discussed in the Impact Review (Section 5).
- 6.8 **Monetisable benefits:** To answer the question “Do the benefits of the LDTCS outweigh the costs overall?”, the costs of the Scheme must be compared with the benefits the Scheme has delivered. Costs are given in monetary (£) values and therefore to truly compare benefits against costs, benefits must also be given in monetary (£) values. Monetising benefits, however, is a difficult exercise – some benefits can be monetised more easily than others. Many benefits cannot be reliably monetised at all, due to factors such as the benefits not being specific enough, vagueness with how the benefits are listed or measured, or being qualitative in nature.
- 6.9 All the benefits (or KPIs) listed in the Programme Documentation and Monitoring Reports were analysed to decide which benefits could be monetised and which ones could not. Eight KPIs were chosen for monetisation due to availability of existing monetisation methods in the literature. The other 47 KPIs, however, were not monetised largely due to 2 reasons: either a) there is currently a lack of existing monetisation methods in the literature, or b) the KPIs as they were listed were not specific enough and could not even be quantified. For example, a KPI that has “number of initiatives” or “number of sites” or “number of areas” as a unit does not allow for quantification and subsequent monetisation, given that “an initiative” can vary largely in scale.

6.10 Table 6-3 shows the monetised benefits evidenced for the 8 KPIs over the 3-year period, May 2018 to June 2021.

Table 6-3: Monetised Benefits

KPI	Unit of Self-Reported Measure	Evidenced	Monetised benefits evidenced
Greenhouse gas (GHG) emissions saved ³⁶	Tonnes of CO ₂ e	34,790	£ 8,384,390
Income generated	£	214,484	£214,484
Number of jobs created ³⁷	No. of jobs	44	£3,691,459
Projected cost savings	£	1,516,941	£1,516,941
Visitors attracted ³⁸	No. of visitors	518,865	£1,820,351
Native trees planted ³⁹	No. of trees	13,867	£13,543,422
Tonnage of waste diverted from landfill ⁴⁰	Tonnes	25,536	£6,928,249
Tonnage of waste recycled	Tonnes	4,364	£1,158,380
		Total	£37,257,677
		Total excluding jobs created	£33,566,218

Source for 'Evidenced' figures: WCVA (No Date). Monitoring Reports and Programme Documentation.

6.11 The analysis assumed that the “General – Jobs created” figure is for full-time, permanent jobs. However, without further knowledge and detail of these jobs, in reality, it is likely a significant proportion of these jobs might be part time, or temporary jobs that lasted for a period of some months (rather than the full year or 3 years). Therefore, the monetised value of £3.69 million may be an overestimation. If the “General – Jobs created” KPI is removed from this overall monetisation

³⁶ To measure the GHG emission savings resulting from the LDTCS, the BEIS central carbon value for the year 2020 was used, which is **£241/tCO₂e**.

³⁷ Jobs were monetised using average wages in Wales. The median gross weekly earnings for full-time adults working in Wales in April 2020, according to official Welsh Government statistics, was £537.80.

³⁸ This was calculated using values per visit from the ENCA Services Database. The KPI has been assumed to be “number of visits” rather than visitors attracted, where per visit uses values of recreational day visits (with travel time not exceeding 60 minutes), based on a meta-analysis. (Sen, A. et al (2014), Economic Assessment of the Recreational Value of Ecosystems: Methodological Development and National and Local Application. Environmental and Resource Economics) Taking an average value per visit of the 6 habitat types gives an average value of £3.51 per visit.

³⁹ The ‘Defra Biodiversity Metric’ calculation tool was used to convert the 13,867 native trees planted figure into 56 hectares of urban trees, which represents 451 biodiversity units gained. The average price of a biodiversity unit of £30,000 was then used, which was a figure based on Defra's biodiversity net gain impact assessment combined with data obtained from Eunomia's engagement with local authorities in previous work.

⁴⁰ Eunomia's previous work for DG Environment has calculated the externality cost of landfilling as €316/tonne, which is calculated as £265/tonne.

exercise, then the total monetised benefits evidenced equals £33.56 million, as shown by the second totals row above.

- 6.12 **Non-monetisable benefits:** In addition to the benefits which have been monetised in Table 6-3, the Scheme has delivered a whole range of benefits (KPIs) which have not been monetised, but which nonetheless have significant value, and should therefore be included under “benefits of the Scheme”. The full list of KPIs are listed in Appendix C.

Costs and Benefits of Select Projects

- 6.13 Nine projects were chosen from the first 4 rounds of funding (April 2018 to October 2019) for the VfM analysis. Two projects were chosen from each theme, in addition to 3 projects with multiple themes that include biodiversity-wider environmental enhancements (1) and biodiversity-waste minimisation-wider environmental enhancement (2).
- 6.14 For each of the 5 categories of projects, the median award granted was calculated, and one project smaller than this median (in size) was chosen, and one project larger than this median (in size) was chosen (except for Biodiversity / Wider Environmental Enhancement theme where only 1 project was chosen of £47,099).
- 6.15 For the 9 projects, costs (monetised) were compared against the benefits delivered. Costs for each project were divided into actual costs and in-kind costs, and any additional match funding secured, to cover the costs not covered by the LDTCS grant, is also shown. Only the same 8 benefits which were monetised at Scheme level were monetised at Project level. The details of the 9 projects are found in Appendix I.

Geographical Analysis

Research Question

V1B. Where did these costs and savings occur?

- 6.16 Table 6-4 shows the geographical distribution of grants awarded in the first 5 rounds of the Scheme, showing the percentage of the total awarded to projects located in each county of Wales. Cardiff received the highest amount with £590,671 of grant money (13% of total), followed by Flintshire (£360,394; 8% of total) and Gwynedd (£357,775; 8% of total). This table can be compared to Table 4-2, which shows

number of applications by county between rounds 1 and 5. Though Swansea received 50 applications (14% of the total number), it only received 6% of the grant funding. Newport, on the other hand, received 5 applications (1% of the total number), but was allocated 7% of the total funds.

Table 6-4: Geographical Distribution of Grants Awarded, Rounds 1 to 5

County	Total	%
Blaenau Gwent	£88,823	2%
Caerphilly	£99,598	2%
Cardiff	£590,671	13%
Carmarthenshire	£294,842	6%
Ceredigion	£219,912	5%
Conwy	£82,949	2%
Denbighshire	£147,625	3%
Flintshire	£360,394	8%
Gwynedd	£357,775	8%
Isle of Anglesey	£224,197	5%
Merthyr Tydfil	£132,013	3%
Neath Port Talbot	£89,274	2%
Newport	£347,634	7%
Pembrokeshire	£314,269	7%
Powys	£298,793	6%
Rhondda Cynon Taf	£105,830	2%
South Wales	£49,976	1%
Swansea	£293,598	6%
Torfaen	£42,826	1%
Vale of Glamorgan	£17,356	0.4%
Wrexham	£254,466	5%
Multi County	£227,864	5%
Grand Total	£4,640,686	

Source: WCVA (No Date). Grant Awards Rounds 1 to 5, 2018-21.

Stakeholder Analysis

Research Question

V1C. Who received the benefits?

- 6.17 Grant holders, both interviewed and surveyed, identified a wide range of beneficiaries from the LDTCS-funded projects which have been delivered to date. The beneficiaries are outlined in Table 6-5.

Table 6-5: Beneficiaries of the Landfill Disposals Tax Communities Scheme

Theme	Stakeholder Groups
People and Communities	<p>The general public</p> <p>Families of disabled people</p> <p>Local communities who have participated in the project or who have received benefits such as social interaction and access to facilities</p> <p>Local residents who participate in community activities</p> <p>Users of woodland and wildlife</p> <p>Visitors to the area</p> <ul style="list-style-type: none"> • Refugees and asylum seekers • Centre users (e.g. children through to the elderly)
Private Sector	<p>Local small businesses and community projects</p> <p>Local farmers in the area (e.g. through increased pollination of crops)</p> <ul style="list-style-type: none"> • The local church
Third Sector Organisations	<p>Local NGOs (e.g. the Wildlife Trust and National Trust)</p> <ul style="list-style-type: none"> • Local charities (e.g. Wild Ground Conservation Charity)
Public Sector	<p>The care sector (through increased public awareness of the sector)</p> <p>Local nursery schools</p> <ul style="list-style-type: none"> • Local primary schools who have gained understanding of 1 of the 3 key themes and have utilised available facilities (e.g. a swimming pool and a climbing wall)
Conservation Groups	<p>Conservation teams and wider conservation community</p> <p>Ecologists (e.g. at the Brecon Beacons National Park and the Red Squirrel Project at Clocaenog Forest)</p> <p>Members of woodland groups</p> <ul style="list-style-type: none"> • Local gamekeepers

Qualitative Cost-Benefit Analysis of the LDTCS

Research Question

V1D. Do the benefits of the LDTCS outweigh the costs overall?

6.18 The Benefit-Cost ratio (BCR) of the Scheme is calculated by dividing the total benefits by the total cost of the Scheme. The higher the BCR, the higher the VfM. A BCR of >1 means that the benefits delivered by the Scheme have exceeded the

costs to deliver the Scheme. This means the Scheme has delivered VfM, if the definition of VfM used is for benefits to simply exceed costs, regardless of how much. A BCR of <1 means that the costs of the Scheme have exceeded the benefits delivered by the Scheme, and the Scheme has failed to deliver VfM.⁴¹

6.19 Using the 8 KPIs monetised from the Benefit-Cost calculation, the Benefit-Cost ratio of the Scheme comes out favourably as >1 (Table 6-6).

Table 6-6: Cost-Benefit Ratio

Scenario	Details	Values
Scenario 1 (with KPI “Jobs created” included)	Benefits delivered by Scheme (which includes: GHG savings, income generated, jobs created, projected cost savings, visitors attracted, native trees planted, tonnage diverted from landfill and tonnage recycled)	£37,257,677
	Costs of the Scheme	£4,941,533
	Benefit-Cost Ratio	7.5
Scenario 2 (with KPI “Jobs created” excluded)	Benefits delivered by Scheme (which includes: GHG savings, income generated, projected cost savings, visitors attracted, native trees planted, tonnage diverted from landfill and tonnage recycled)	£33,566,218
	Costs of the Scheme	£4,941,533
	Benefit-Cost Ratio	6.8

6.20 The benefits delivered by the Scheme are likely to be far higher than what the analysis has shown so far, for the following reasons. Firstly, only 8 of the KPIs were monetised. If all the benefits the Scheme delivered to date (based on the 55 KPIs) could be monetised, then the BCR of the Scheme would be higher.⁴² Secondly, the benefits are those reported to date – by the time of the final report, the benefits reported will be higher. Thirdly, many of the benefits will continue into the future (e.g. native trees planted). It is important to note, however, that the costs would also be higher for the Scheme, given that many of the projects haven’t spent all their

⁴¹ Department for Transport (2020). [Value for Money Indicator 2019](#) (Accessed 09 February 2022)

⁴² Crucially, some benefits are difficult or not possible to monetise. This would limit the full understanding of benefits when taking a monetised approach.

funds yet. Overall, the BCR ratio would likely be higher, especially if one was to be able to monetise the remaining KPIs.

- 6.21 **Using actual spend to date would make Benefit-Cost ratio higher:** In addition, the true cost of the scheme so far (to deliver the benefits) should be based on actual spend *to date*, rather than spend *allocated*. If actual spend to date were used, then the cost would likely be lower, and therefore the BCR would be higher.

Opportunities for Additional Funding

Research Question

V1E. Has the Scheme been able to use opportunities for additional or match funding?

Summary

- A total of £9.13 million of match funding was secured by those projects funded by the LDTCS.
- Of the 112 projects, 107 were funded by the LDTCS provided in kind or other match (additional) funding to complement the funding received from the LDTCS grants.
- Smaller projects received, in percentage terms, more match funding than larger projects.

Scheme level

- 6.22 The first 5 rounds of the LDTCS provided a total of £4.64 million of funding. The match (additional) funding received by these same projects funded by the LDTCS totalled £9.13 million. On aggregate, the projects more than tripled their total funding by securing additional funding (match funding equalled 211% at Scheme level)

Project level

- 6.23 Of the 112 projects funded by the LDTCS from Rounds 1 to 5, 96% received some match funding (only 5 did not). The average match funding received by the projects that did receive match funding was 209%.
- 6.24 The 55 smaller projects (those that received funding of between £5,084 and £47,195) on average received 235% match funding, whereas the 55 larger project (those that received funding of between £47,288 and £49,999, but excluding the nationally significant projects) on average received 167% match funding. Therefore,

on average, smaller projects received more match funding, in percentage terms, than larger projects.

Wider Benefits

Research Question

V1F. What wider benefits has the Scheme provided beyond those set out in the Theory of Change?

- 6.25 WCVA representatives noted that the LDTCS had a significant impact on volunteering hours and community engagement, which they hope to build upon to ensure that volunteering engagement continues to increase. WCVA also reported that through the delivery of LDTCS-funded projects, volunteers are upskilling and receiving training, which includes achieving qualifications, on-the-ground experience and working with training bodies (e.g., learning to use a chainsaw, which is a valuable skill for employment in rural Wales). This opinion is supported by the evidence shown in the monitoring reports, which show that, in total, 4,757 training or work experience opportunities were offered at aggregate Scheme level. Though these impacts are rarely captured, as the evidence is primarily anecdotal, the LDTCS has had unforeseen benefits regarding individual attainment and employability.
- 6.26 Regulators of the SLCF believed that applying to the Scheme and implementing projects (if successful) had positive impacts on community cohesion and support in Scotland.
- 6.27 One grant holder noted that their project aided biodiversity and also improved the mental well-being of beneficiaries. Another noted that their project delivered health benefits through establishing a swimming pool and a climbing frame. Its different clubs (e.g. Acro aerobics) had delivered social interaction.
- 6.28 Broader benefits, beyond the KPIs, were highlighted by interviewed grant holders who identified wider positive project impacts to include improved social networks, reduced social isolation (particularly in the context of COVID-19), team working, mental health benefits, the raised profile of third sector organisations, and connections to new networks across Wales (such as with other food sharing initiatives). This networking aligns with the Welsh Government's desire to increase the impact of the LDTCS through sharing knowledge and developing connections

between communities and projects to provide inspiration and promote partnerships. One survey respondent CVC representative stated:

“Many inspirational projects have been borne due to funds allocated.”

CVC Survey Respondent, 2021

Comparison with Equivalent UK Schemes

Research Question

V1G. How has the Scheme compared to the equivalent UK schemes?

6.29 This section compares the LDTCS with the equivalent UK schemes in terms of its costs and benefits. A qualitative comparison is conducted within the Section 7.

Comparison of costs

6.30 Table 6-7 compares the costs of the Welsh LDTCS with the costs of the equivalent UK schemes – the Scottish SLCF and the English LCF.

Table 6-7: Comparison of Scheme Costs

Scheme	Period assessed	Years of data	Number of projects funded	Total cost of funded projects	Average cost per project
Welsh scheme (LDTCS)	May 2018 - June 2021	3	112	£ 4,641,533	£ 41,442
Scottish scheme (SLCF)	2017/18 - 2019/20	3	1,426	£ 24,000,000	£ 16,830
English scheme (LCF)	2018/19 - 2020/21	3	3,806	£ 121,968,385	£ 32,046

Source: WCVA (No Date) Grant Awards Rounds 1 to 5, 2018-21; SEPA (2020) [SLCF Five Year Review](#); ENTRUST (2021) [LCF Value for Money Report](#). (Accessed 5 January 2022)

6.31 The Welsh Scheme has funded 112 projects in 3 years at a total cost of £4.64 million, with an average cost per project over that period of £41,442. The English scheme, which is the largest of the three, has funded 3,806 projects over 3 years at a total cost of £122 million, with an average cost per project over that period of £32,046. The Scottish scheme has funded 31,426 projects over 3 years at a total

cost of £24 million, with an average cost per project over that period of £16,830. On average, therefore, projects funded by the Scottish scheme are the smallest, and projects funded by the Welsh scheme are the largest.

- 6.32 In 2018-19, 3.9% of Landfill Disposals Tax due in Wales was allocated to the LDTCS, in 2019-20 this figure was 4.2% and in 2020-21 it was 4.2% (based on the £1.5 million per year allocated to the LDTCS, which is 80% of the total cost of funded projects at the end of the lifetime of the projects). In Scotland, in 2018-19, 5.7% of total Landfill Tax Declared Payable was allocated to the SLCF, in 2019-20 this figure was 5.3% and in 2020-21 it was 5.0%. Due to lack of available information on landfill tax revenues for England, it is not possible to ascertain the values at this time.
- 6.33 In terms of administration costs, the Welsh scheme spent an estimated £300,000 in administration costs over 3 years (£100,000 per year) to cover the costs of running the scheme for WCVA and the CVCs. This amounts to an administration cost percentage of 6.1%. The Scottish scheme has spent an estimated £2.52 million in administration costs over 3 years (£4.2 million over the last 5 years). This amounts to an administration cost percentage of 9.5%, which is a higher percentage than the Welsh scheme. However, it is important to note that this difference is due to the difference in the 2 scheme structures (refer to Section 0, LDTCS Comparison to Similar Schemes and Models, for details on this).

Table 6-8: Comparison of Scheme Administration Costs

Scheme	Period assessed	Years of data	Scheme administration costs	Total cost	Administration %
Wales (LDTCS)	May 2018 - June 2021	3	£ 300,000	£ 4,941,533	6.1%
Scotland (SLCF)	2017/18 - 2019/20	3	£ 2,520,000	£ 26,520,000	9.5%
England (LCF)	2018/19 - 2020/21	3	Not known	Not known	Not known

Source: Correspondence with WCVA; SEPA (2020) [SLCF Five Year Review](#) (Accessed 5 January 2022)

6.34 The Scottish scheme administration costs cover both the regulatory subvention fees (for SEPA the regulator of the Scottish scheme) and the running costs for the Approved Bodies (who distribute the grant awards). The Welsh scheme, however, is all centrally managed by WCVA (there is no separation of regulatory and distributing bodies). This is likely the reason for why administration costs in the Welsh costs are lower. The administration costs for the English scheme could not be found.

Comparison of themes

6.35 This section compares the types of projects funded by the Welsh scheme compared to the equivalent schemes. The Welsh scheme has 3 themes, whereas the Scottish scheme has 6 objectives, and the English scheme now has 5 objectives (Table 6-9). The percentages refer to the % of total projects under each Scheme funded to each theme.

Table 6-9: Funding Breakdown per Theme across the Schemes

Welsh scheme	Scottish scheme	English scheme
-	Land reclamation (2%)	Land and Remediation (0.1%)
Waste Minimisation (33%)	Recycling/ re-use ⁴³	Prevention of pollution (0%)
Biodiversity (22%)	Biodiversity (6%)	Biodiversity conservation (11%)
Wider Environmental Enhancement (17%)	Historical Buildings (12%)	Restoration of places of worship and historical buildings (4%)
	Public amenity (80%)	Public parks and amenities (85%)
	Services (None)	
Combination of 2 or 3 themes (28%)	-	-

⁴³ 2% percent of funding went to Land Reclamation and Recycling/re-use projects.

- 6.36 The Biodiversity theme in the LDTCS directly matches the biodiversity objectives of the other 2 schemes, whilst the waste minimisation theme is similar to the recycling/re-use and prevention of pollution objects of the other 2 schemes.
- 6.37 Comparing against the other schemes, the Welsh scheme funded a higher percentage of biodiversity (22% versus 6% and 11%) and waste minimisation/recycling projects (33% versus 2% and 0%) than the other 2 schemes. However, it is important to note that the Welsh scheme has just 3 themes whereas the other schemes have 5 or six.

Comparison of benefits

- 6.38 Comparing the benefits delivered by the Welsh scheme with the benefits delivered by the equivalent UK schemes is challenging for a few key reasons.
- 6.39 Firstly, the Welsh scheme has 3 themes to it whereas the Scottish and English schemes have 5 or 6 objects, some of which have a different focus.
- 6.40 Secondly, the Welsh scheme has a series of key performance indicators (KPIs) and targets that it asks funded projects to fill out to track the delivery of their projects. These KPIs and targets give an indication of the benefits their projects are delivering. The equivalent UK schemes, however, do not have the same system and therefore do not report benefits in the same way (or if they do, this information is not publicly available). The Scottish and English schemes publish a set of KPIs in their annual and VfM reports, but these focus on the performance of the awarding bodies rather than the projects themselves. Both schemes are decentralised, so it is possible that individual scheme operators and awarding bodies have their own KPIs and information collection system which could contain more detail on the benefits delivered by projects.
- 6.41 For purposes of comparison, however, some examples of benefits delivered by both schemes are shown below. The case studies published in the SLCF Five Year Review show the benefits the projects in the Scottish scheme have delivered (Figure 6-1).

Figure 6-1: Benefits Realised from SLCF Funded Projects

Land Restoration Projects:

- Delivery of a 0.8 hectare purpose built, flexible business park, occupied by local businesses, which has supported jobs and other opportunities for local people living on Mull.
- Restoration of a closed filling station for the local community has delivered expected savings for local households of around £300 a year in fuel costs, created 2 permanent part time jobs and every litre of fuel sold generates a penny for the community to invest in local initiatives.
- Creation of a community orchard on a disused area of land has provided bench seating, pathways, signage and orchard trees.

Recycling / Re-Use Projects

- Creation of a new shop has provided opportunities for volunteers to learn new skills, supported employment placements and improved mental health.
- Funding towards the costs of an electric van, staff costs and workshop equipment for a bicycle re-use project has diverted discarded bicycles from landfill, provided low cost access to bicycles in the area, improved health and wellbeing, and reduced carbon emissions.

Public Amenity

- Construction of an all asphalt bike park has improved the physical health of communities, reduced isolation and built community cohesion.

Biodiversity

- Projects have either protected a species in its native habitat or enhanced a habitat to encourage biodiversity. The Scottish species that have been helped include Lapwing, Curlew, Chough, Corncrake, Capercaillie, Tern, Greenland White Fronted Geese, Freshwater Pearl Mussel, Burnet Moth, Sea Trout, Atlantic Salmon, Aspen, Bats, Red Squirrel and Otter
- Projects have controlled non-native (plant) species.

Historical Buildings

- Projects have restored and maintained the fabric of buildings such as roofs, spires and windows.

Source: SEPA (2020). [SLCF Five Year Review](#) (Accessed 5 January 2022)

6.42 The LCF Value for Money 2020/21 report shows the English scheme has delivered the benefits and outcomes set out in Figure 6-2.

Figure 6-2: Benefits and Outcomes Realised from LCF Funded Projects



Source: ENTRUST (2021). [Value for Money Report 2020/2021](#) (Accessed 5 January 2022)

7. Key Findings: Future Direction

7.1 This section presents the key findings on the future direction of the Scheme.

Future Funding

Research Question

F1. What is the availability of future funding generated through the tax and what issues are identified based on actual returns and the future revenue projections for the tax provided by the Office of Budget Responsibility (OBR)?

7.2 From April 2018, the Landfill Tax in Wales was replaced by the Landfill Disposals Tax, which is managed by the Welsh Revenue Authority (WRA). The LDTCS grant programme is funded through Government revenue – including the Landfill Disposals Tax. Of the Government’s revenue, £1.5 million in funding is allocated to the LDTCS annually (see paragraph 2.6). Therefore, whilst the impact of the changing Landfill Disposals Tax revenue on the Scheme is discussed below, it should be recognised that this is not the only element that will impact future funding.

7.3 Landfill Disposals Tax revenue is based on the amount due to the WRA (Table 7-1).

Table 7-1: Landfill Disposals Tax Revenue and Spend on LDTCS

	2018-19	2019-20	2020-21	2021-22 (Partial Year)
Tax Due (£ million)	44.7	37.0	31.9	26.2 ⁴⁴
LDTCS Spend (£million)	1.5	1.5	1.5	1.5
Tax spent on LDTCS	3.9%	4.2%	4.2%	N/A

Source: Welsh Government. [Landfill Disposals Tax statistics: July to September 2021](#) (Accessed 12 December 2021)

⁴⁴ This is based on taxes due between April and September 2021, as tax due beyond September 2021 is not yet available. Additionally, the figures quoted here are subject to revision.

- 7.4 In April to September 2021, Landfill Disposal Tax due was £26.2 million, which was 24% higher than the same period in 2019. The comparison is made against 2019 and not 2020 due to the effects of COVID-19 in 2020.⁴⁵
- 7.5 Future revenue projections for the Landfill Disposal Tax were provided by the Office of Budget Responsibility (OBR). OBR revenue forecasts from the tax are determined by (i) announced tax rates for the year ahead, and then raised in line with forecast inflation for subsequent years and (ii) the projected volume of waste to landfill. This figure is calculated using the latest figures for amount of waste landfilled and then projected forward using information on local authority waste management plans, waste infrastructure developments, and an assumption about the future path of other waste.
- 7.6 In the short to medium-term (1 to 4 years) – which covers the remaining duration of the current LDTCS – forecasted volumes of waste landfilled are projected to decrease, but as tax rates increase, though Landfill Disposals Tax revenues are expected to decrease next year, they are then projected to remain flat until 2025. There will likely be small fluctuations because of the COVID-19 pandemic and impacts on waste generation, particularly on commercial and industrial waste.
- 7.7 Table 7-2 from the OBR's Welsh Taxes Outlook forecasts that tax revenue will decrease from £45 million in 2021-22 to £35 million in 2026-27. If Scheme spend were to continue to be £1.5 million/year, this would equate to 3.3% in 2021-22 and 4.5% in 2026-27 of total Landfill Disposals Tax spent on the Scheme. Any significant issues relating to funding may happen beyond 2025-26.⁴⁶

⁴⁵ Welsh Government (2021b). [Landfill Disposals Tax statistics: April to June 2021](#) (Accessed 12 December 2021).

⁴⁶ OBR (2021). [Welsh taxes outlook – June December 2021 Update](#) (Accessed 2nd March 2022).

Table 7-2 Landfill Disposals Tax Forecast – December 2021

	Outturn Forecast (£ million)						
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
December Update	32	45	36	36	36	35	35
Tax Spend on LDTCS⁴⁷	4.7%	3.3%	4.2%	4.2%	4.2%	4.3%	4.3%

Source: OBR (2021). [Welsh taxes outlook December 2021](#) .(Accessed 2nd March 2022)

7.8 Landfill Disposals Tax revenue is likely to fall as landfill volumes are expected to decrease in the longer term. This is under a scenario that assumes tax rates remain constant or experience minor increases as landfill volumes decrease. This may impact on the future funding of the Scheme.

Future Content and Feasibility

7.9 This section discusses the feasibility of a future LDTCS grant programme, in consideration of the findings discussed in Section 7, *Future Funding* as well as changes to Welsh Government priorities and implications on the LDTCS. This section also covers other options to fund the Scheme in the future and future application and support requirements for the Scheme.

⁴⁷ This assumes a continued £1.5 million annual budget to the LDTCS.

Research Questions

F2. What are the options for the future content of the scheme and the feasibility of a future grant programme?

- F2A. What is the feasibility of a future grant programme?
- F2B. What are the future funding options for the projects?
- F2C. Future application requirements?
- F2D. Future support requirements?
- F2E. Any potential wider arrangements?

Content and Feasibility of a Future Grant Programme

- 7.10 Stakeholders discussed the future of the Scheme in relation to the changes in waste management across Wales and the evolving priorities of the Welsh Government. Some suggested that the scope could be broadened to include communities affected by incineration facilities and other such local disamenities, or refocused to address wider environmental concerns. Exploring the feasibility of these options is beyond the scope of this review given that these have wider policy implications and would require more detailed evidence beyond what is suggested in this report.
- 7.11 NRW officials highlighted how the LDTCS will need to adapt as existing landfill stock/sites begins to reach end of life, and the prevalence and use of active landfills declines in line with Welsh Government strategic priorities. Though the government has set ambitious recycling targets, NRW officials acknowledged that landfill and incineration are still likely to be needed for hard-to-recycle and/or hazardous waste streams (such as asbestos). Other stakeholders wondered whether there was scope for the Scheme to evolve to include communities that are within an equivalent radius of incineration facilities. NRW officials were unsure whether the prevalence of waste transfer stations (WTS) will increase or decrease as waste management practices change. Therefore, the number of WTS will need to be frequently monitored going forward to assess their impact on local communities in their vicinity.
- 7.12 In relation to the need to adapt, other interviewed stakeholders (who wished to remain anonymous) highlighted that one of the strongest aspects of the LDTCS to date has been its flexibility. They suggested that any future Scheme's content will need to reflect the challenges that communities and their local environments are facing and will need to respond to these changing needs. Consequently, a future scheme may have additional themes beyond biodiversity, waste minimisation, and

wider environmental enhancements (such as air quality and the climate crisis). Welsh Government also aims to ensure that communities are supported socially and economically, as well as to the benefit of the local environment. Given this, some stakeholders suggested that the Scheme should continue to focus on achieving these goals simultaneously, should it not be revoked. On the other hand, WCVA representatives felt there should be a stronger focus on wellbeing – linking to the policy and legislative aims of a fair and prosperous Wales, and the Sustainable Development Goals.

- 7.13 One landfill operator suggested that geography should play a greater role in the distribution of LDTCS funding and provided the following recommendation:

“If a site provided 10% of the total tonnage disposed, then 10% of the value could be spent around that site. If that waste came via a Welsh transfer station, then the transfer station could share in that benefit, perhaps on a 75/25% split (landfill/transfer). Currently a transfer station could send 10 tonnes to an English landfill, and a project in the vicinity of that transfer station could get significant funding.”

Landfill Operator Interview, 2021

- 7.14 However, this recommendation would introduce complexities (including issues around correlation with applicant supply and demand) if implemented into the LDTCS funding allocation process.

Future Funding Options

- 7.15 It is anticipated that the availability of future funding of the Scheme could rely on the availability of Landfill Disposals Tax revenues, maintaining the link between taxing an environmental harm to support a beneficial scheme:

“I presume there could be other options like to increase the amount of tax charged on landfill. Certainly, as we move towards zero waste, etc. Clearly the ambition is to have no materials landfilled in Wales. I think at the moment it's important, because you've got that connection between landfill being bad, and therefore the proceeds of some of that going towards actually supporting some good in community.”

Interview with Anonymous Individual, 2021

- 7.16 Possible options to ensure long-term funding for the scheme were also suggested during interviews, including:
- a supplement from the budget assigned to the Minister for Climate Change or as above increasing the proportion of funding raised under the tax that is allocated to the scheme
 - requiring applicants to match-fund applications from alternate funding sources such as the National Lottery (though there are concerns that this might prove a barrier to engagement)
 - scaling the Scheme to ensure its fit with the current cost envelop – therefore likely delivering a smaller grant programme, with a reduced budget, that operates on an annual basis
- 7.17 It was also suggested that the Scheme could be expanded to a wider area (if the source of funding is no longer affiliated to landfill and limited to communities affected by proximity to landfill sites). Another stakeholder suggested that, in the same way that Landfill Disposals Tax is being used to fund waste minimisation, future biodiversity initiatives could be funded by implementing an equivalent tax on activities that are harmful to biodiversity (such as a nitrate or pesticides tax). Such taxes would need to be considered in the context of Wales' wider tax agenda.
- 7.18 During interviews, representatives from SEPA, who manage the SLCF in Scotland, likewise believed that the 'crunch point' for landfill will be within the next 5 years; with landfill volumes decreasing steadily, they will reach a point at which it is no longer financially viable to finance the projects within the Scottish scheme. They outlined options including changing the tax credit model to enable a greater proportion of revenue to be allocated to the Scheme. Another option will be to combine the funding for this scheme with another tax mechanism, such as the Aggregates Levy.
- 7.19 The regulator of the English LCF, ENTRUST, discussed how they do not expect the LCF to come to an abrupt end and run out of funding, given that there will always be waste that will need to be landfilled. This point was also raised by stakeholders in relation to the LDTCS in Wales. However, they recognised the revenue gap from declining Landfill Tax revenues will need to be filled. The ENTRUST representative also noted that no new landfill permits were being granted by Defra in England, and that this would affect future funding of the LCF. This opinion was based on the feedback they had received during their discussions with Waste Management

Operators. Furthermore, they were also aware that some Operators were therefore re-opening mothballed landfill sites in England.

Future Application and Support Requirements

- 7.20 Suggestions for future application and support requirements outlined by stakeholders are in the *Process Review* (Section 4). The key suggestions are reiterated in this section.
- 7.21 To ensure maximum benefits from LDTCS-funded projects can be realised, WCVA officials and panel members recommended during interviews to alter the grant's architecture. In particular, panel members highlighted the need for greater support during the pre-application process to ensure the delivery of well-designed and considered applications that explore all potential project opportunities. This relates to concerns around the impact of affluence and organisation size on application quality (See *Other Challenges*, Section 4). Suggestions to achieve this included:
- signposting available support from relevant organisations (such as wildlife trusts)
 - actively sharing case studies of best project practice (case studies are also available in the LDTCS annual reports for applicants to access)
 - running workshops to showcase case studies and/or examples of best project practice to provide inspiration
 - developing an online interactive 'perfect project' presentation
- 7.22 Panel members suggested greater focus on grant holders increasing wider stakeholder engagement with the Scheme and its impacts through knowledge sharing. The panel suggested the use of notice boards or signposts to indicate the benefits of particular project features that other projects can learn from. One way to allow for the additional engagement time would be to spend less time on due diligence.
- 7.23 WCVA representatives conveyed that the annual reporting's emphasis could shift from whether or not the Scheme has achieved or met its policy objectives to whether or not the outcomes have benefitted local communities. It was felt that the content of the reporting was heavily policy-orientated, and WCVA representatives found that consequently some of the more 'human' aspect was lost. Instead of focusing on KPIs (achieved as a result of funding), WCVA representatives believed reporting could be more holistic and engaging, with anecdotal evidence of the Scheme's impact on communities. WCVA representatives further stated that communities applying for funding 'don't want to measure how the individual projects

contribute to policy; we want to instead demonstrate the benefits to the communities that they're operating in'. Issues raised concerning the use of KPIs are discussed further in Section 5.

7.24 Beyond inputs from the panel, CVC and landfill operator representatives provided further suggestions to future improvements to the Scheme in survey. CVC representatives remarked that the collaboration between CVCs and organisations should be improved. This could be:

- at the pre-application stage, whereby local CVC officers give recommendations to the assessment panel
- at the project stage, where CVCs can link together relevant successful projects

7.25 Additionally, CVC representatives suggested the application form be less resource intensive to complete. In considering the above suggestions, it should be noted that the role of CVCs are part of the current LDTCS model and may not be a feature if the service is re-procured.

7.26 From the landfill operator survey, 2 representatives believed the interaction between the landfill site operators and the local community needed to improve. One felt that, rather than landfill sites being seen as the 'bad neighbour', a link between the funds generated from the site (in the form of tax) and its use and subsequent benefits in the local community should be acknowledged. Another added that with the current scheme (compared to the old HMRC/ENTRUST scheme), landfill operators could no longer interact with the local community and organisations. Therefore, the benefits that the landfill sites had on the local community (through allocation of funds and delivery of projects) could not be relayed. Welsh Government advised though that WCVA was asked to engage with operators but received limited responses from this stakeholder group.

Future Links to Environment and Climate Crisis Policies

F3. What recommendations can be made for future links to Welsh Government priorities and strategies in the area of environment and the climate crisis?

- 7.27 Welsh Government officials outlined how its key priorities relate significantly to the climate, decarbonisation, biodiversity, and the circular economy (waste prevention, and re-use and repair). They made reference to a number of ways by which the LDTCS can align with these priorities.
- 7.28 They explained that projects aiding the climate and biodiversity crises are a particular focus, as these are strategic areas of priority for the government. However, to date, these themes have received fewer applications and projects than the wider environmental theme. Additionally, they explained that, as a result of evolving policies – including the new Programme for Government – the Scheme requires some periodic adaptation to keep pace with policy. Such suggestions on changes included defining the different priority areas differently or expanding the scope of the Scheme.
- 7.29 Officials outlined the current system of quarterly meetings between the Welsh Government and the Scheme administrator to ensure that projects are aligned with government policy:
- “The executives from government who arrange the meetings have established a system now where they give government policy leads 5 minutes to present on current policy, shape and direction... As long as [the Scheme administrator] can keep pace with policy in a moving system, and are able to communicate that changing policy, that's going to help guide some of the applications to be current (up to date).”*
- Welsh Government Interview, 2021
- 7.30 Therefore, officials suggested that, given that policy is continuously developing, it was key to continue building this relationship and communication between Welsh Government and Scheme administrator.
- 7.31 Officials noted that there was a concern that the projects under the waste minimisation theme had funded a number of recycling activities, when Welsh Government priority was actually to prevent waste, ensure waste was viewed as a resource, and encourage re-use and repair. This could be addressed by ensuring that the Scheme is kept up to date with Welsh Government policy and terminology, such as that used in ‘Beyond Recycling’. The official also suggested that:

“There should be a very clear link to the decarbonisation agenda and the declaration of a climate emergency. We know that almost half of all emissions come from the products that we make and use every day.”

Welsh Government Interview, 2021

- 7.32 These points speak to the relevance of the Scheme’s themes and how links to other themes may need to be explored as government priorities shift.

Impact of External Factors

Research Question

F4. How has the LDTCS been impacted by external factors?

- 7.33 COVID-19 was the most frequently mentioned external factor by some distance. Both positive and negatives impacts were reported.
- 7.34 Grant holders said COVID-19 led to changes in the delivery of their projects. As one grant holder stated, COVID-19 forced their project (centred on biodiversity engagement and learning) to be delivered online rather than face-to-face. This led to the exclusion of some intended beneficiaries (due to digital poverty or those less comfortable with digital media). Another grant holder stated that, as a result of social distancing restrictions, their project could not interact with the wider community as intended. Therefore, COVID-19 had had a detrimental impact on the achievement of their project’s planned KPIs.
- 7.35 Welsh Government officials stated that, in the short term, both EU Exit and COVID-19 had a negative impact on LDTCS project delivery by disrupting supply chains. Another grant holder explained that COVID-19 had a positive impact on project delivery. Planned improvements to a community leisure centre happened more easily due to forced closures. Furthermore, additional (originally unplanned) actions such as the re-grouting of the pool were carried out, leading to significant energy savings. This sentiment was echoed by the Expert Panel who explained that COVID-19 had facilitated a culture of volunteering:
- “COVID-19 has led to a lot of willingness to volunteer...and we’ve had high levels of volunteer engagement.”*

Expert Panel Interview, 2021

7.36 The absence of any other perceived external factors (beyond COVID-19 and EU Exit) is an interesting finding. It might be that the dominance of the COVID-19 pandemic since March 2020 may have affected the ability of stakeholders to recall other external factors that may have impacted their projects prior to the pandemic.

LDTCS Comparison to Similar Schemes and Models

Research Questions

F5. How does the LDTCS compare to other potential models designed to achieve similar outcomes and impacts?

F6. How does the LDTCS compare to the other UK schemes - the English Landfill Communities Fund, and the Scottish Landfill Communities Fund?

- 7.37 As mentioned in *Additionality* (Section 5), grant holders emphasised that whilst other funding schemes existed (such as the National Lottery Heritage Fund or the Waterloo Foundation), they were often highly competitive. These (often better-known) funding pots are open to a wider selection of applicants, whereas the LDTCS is specifically focused on community initiatives and is therefore more accessible. A Welsh Government official added that other funding schemes (like Enabling Natural Resources and Well-being (ENRaW) are not targeted at small scale community actions and require that the third, public and private sectors working together at scale. One grant holder noted the importance of grants such as the LDTCS in the context of the end of access to European Union funding.
- 7.38 Whilst the LDTCS has similar aims to its English (LCF) and Scottish equivalents (SLCF), there are also several differences. SEPA and ENTRUST representatives, the 2 regulators, stated that the significant difference was the apportionment of funding. The LDTCS has one body (at present WCVA) that allocates and distributes funds. In contrast, the LCF and SLCF have several hundred environmental bodies and 12 approved bodies, respectively, that allocate and distribute funds. Both regulators recognised the inefficiencies in utilising multiple bodies – including the difficulties and costs involved in their regulation. However, the ENTRUST representative added that multiple environmental bodies lead to a range of benefits including better understanding of local context and needs.

- 7.39 Another significant difference between the LDTCS and the 2 equivalent schemes is in terms of funding structure. In both the English and Scottish schemes, the amount of funding that is distributed to the schemes each year is set as a percentage of Landfill Tax (set as 5.3%) and Scottish Landfill Tax (set as 5.6%). Therefore, the amount of funding these schemes receive annually varies in line with the amount of landfill tax collected. The Welsh LDTCS, on the other hand, provide surety and continuity in the amount of Scheme funding available by fixing the amount at £1.5 million per year. Therefore, any changes in Landfill Disposals Tax revenues generated does not have a similar effect on LDTCS funding.
- 7.40 Both ENTRUST and SEPA representatives recognised a lack of collaboration across the 3 schemes and felt that sharing best practices would be useful for continued improvement. This is understanding that the schemes differed in their content (including how the SLCF does not mandate particular KPIs) and were formed under different legislations.
- 7.41 Best practice shared by the 2 other regulators include:
- creating an online eligibility quiz for the application process to save the time of ineligible applications
 - mapping out funding linked to social deprivation by postcode to indicate in which areas of deprivation projects had taken place, like the LCF has done
- 7.42 These can be reviewed to see whether such best practices are useful and applicable to the LDTCS.
- 7.43 The ENTRUST representative observed that the information regarding the application process as well as how Scheme funding was spent to date, provided on both the WCVA website and specific LDTCS website page, could benefit from improvements. They added that the information on the operation of the Scheme was limited and “could be brought to life” by providing more information on the support and value added that the Scheme delivers. They also perceived that the LDTCS process of distributing project funds was not as rapid as they believed it should be. They added that this was based on the information in the public domain, which indicated that not all of the available funding appeared to be fully allocated to projects.

Sustainability of LDTCS Impacts

Research Question

- F7. How sustainable are the impacts which have resulted from the projects?

7.44 WCVA representatives explained that they aimed to fund projects that were able to sustain benefits and impacts over time. They added:

“We don’t want to fund things that, once the funding has ended, everything just dissipates.”

WCVA Interview, 2021

7.45 Out of 7 grant holders who answered the survey question, 5 said their projects continued to have ‘large positive impacts’ following the end of LDTCS funding, whilst 2 stated their project continued to have ‘some positive impacts’. However, one grant holder noted the difficulty in sustaining benefits. They explained that the LDTCS funded the employment of staff to deliver their project. In the absence of funding, staff employment, the project, and its subsequent impacts were not able to continue.

7.46 WCVA observed that project applications increasingly had an income generating element. As one grant holder explained, the LDTCS had enabled investment in energy efficiency measures for their local leisure centre. This investment had reduced their overheads and enabled the money saved to be directed towards facilitating community activities.

8. Conclusions

8.1 The conclusions are outlined within this section according to each review.

Scheme Process

8.2 The first 5 rounds of the LDTCS experienced high application numbers, with the funding programme often oversubscribed compared to the amount of funding available. This, along with stakeholder feedback, indicates a high demand for the Scheme. Most applications were put towards the wider environmental enhancement theme, possibly due to the flexibility of this theme versus the other themes. The distribution of applications by region varies, with most applications coming from North Wales and the lower number of applications from South Wales East, followed by multi-region applicants.

8.3 Interviews with panel members, grant holders, and unsuccessful applicants highlighted concerns with better resourced organisations – which tend to be larger or based in more affluent regions – having greater chances of accessing funding. Ensuring diversity in grant holders was identified as a challenge whilst also ensuring that organisations with less resources have the capacity to implement their projects effectively and efficiently.

8.4 The funding cycles for the main grant have historically taken place on a regular basis and have suited applicants well. On the other hand, the timing of the nationally significant grants taking place simultaneously with the main grants have led to some applicants applying for the wrong grant. Since changes have been made to the application portal, no similar instances have occurred.

8.5 A number of strengths were identified. These include good application support; a fairly easy application process; strong technical and local knowledge from CVCs and the panel to understand the relevance of project applications; and a governance structure that allows for efficient management. Further to this, feedback from stakeholders indicated a culture of continuous improvement in the application, award, and ongoing management of the Scheme, as upheld by WCVA.

8.6 The Scheme requirements for applicants also introduced several key challenges. These related to the application process being time consuming, with suggestions from stakeholders to provide more flexibility in that process, and improved feedback for unsuccessful applications to help develop Wales' third sector. Positive and negative feedback about the management of the LDTCS were not formally recorded

from unsuccessful applicants and grant holder feedback throughout the life of the Scheme.

Scheme Impact

- 8.7 Monitoring reports revealed progress against the revised 17 KPIs, while interviews with grant holders, WCVA officials, and Welsh Government officials indicated how projects funded by the Scheme have led to impacts that span across the 3 themes. This aligns with the intended objective of the Scheme to be holistic in nature. However, the KPIs which grant holders report progress against were viewed as not sufficiently capture the depth of impact, making it difficult to ascertain the full extent of the LDTCS' direct impacts over the review period.
- 8.8 Nevertheless, interviews with stakeholders highlighted the value of the Scheme as a key source of funding for community-based projects. Community-based organisations are often overlooked by other funding schemes, making LDTCS crucial to this stakeholder group. Furthermore, the Scheme's funding is perceived as easier to access than alternative relevant funding streams, and particularly enables projects to deliver impacts connected to the local communities. At the same time, the LDTCS has supported a wide range of Welsh Government aims (during the review period) as exemplified through the range of projects that received funding and reported their impacts.

Value-for-Money

- 8.9 In 5 rounds of funding (April 2018 to October 2020), the total spend allocated to projects was £4.64 million, with total administration cost during this period being £300,000 (£100k pa). A total of £9.13 million of match funding was secured by those projects funded by the LDTCS. When monetising the 8 KPIs, the benefits delivered by the Scheme between May 2018 and June 2021 amounted to approximately £37.3 million. This value could be higher should the other KPIs be monetised in the future, however it is worth bearing in mind the impact of other potential monetised costs as a result as well as limitations in methodologies to monetise some benefits.
- 8.10 The projects funded under the LDTCS have positively impacted a wide range of beneficiaries across Wales. In terms of wider benefits, the LDTCS has shown a positive increase in volunteering hours, a positive impact on community

engagement and cohesion, improvements in mental health, and upskilling and training opportunities for beneficiaries.

- 8.11 With regards to comparing the three landfill-related schemes, though the Welsh scheme is smaller than its equivalent Scottish and English Schemes in terms of number of projects and total Scheme costs, the average cost per project funded by is higher. The administration cost as a percentage of total costs is smaller in the Welsh scheme than in the Scottish scheme, largely due to the difference in the two scheme structures. As to the percentage of landfill tax revenues allocated to each of the schemes, in Wales this has ranged between 3.9% and 4.2% in the years 2018-21, compared to between 5.0% and 5.7% in Scotland in the same period. Due to lack of available information on landfill tax revenues for England, it was not possible to ascertain these percentages for England.

Future Direction

- 8.12 Should the Scheme continue in the mid-term and maintain a fixed annual budget, projections for Landfill Disposals Tax revenue (in relation to landfill stock) suggests that there may be sufficient funding available. It should be noted that other Welsh Government revenue sources may impact the funding of the Scheme. Beyond 2026-27, there is the potential for lower revenues assuming landfill stocks decrease and the Landfill Disposal Tax experiences minor increases at most; however, the OBR's next set of projections will need to be reviewed for a better understanding of this impact. In terms of funding, stakeholders pointed to a range of ideas for long-term funding that are viable depending on the changes to the LDTCS' scope.
- 8.13 Stakeholders offered perspectives on what the Scheme could look like going forward. This included the future potential for increasing the LDTCS' scope to, evolve around the changing needs of communities, consider a stronger focus on wellbeing, alignment with shifting government priorities around the biodiversity and climate crises, and moving up the tiers of the waste hierarchy to focus more on prevention and re-use. It was anticipated that the role of landfill may decrease in the long term. Stakeholders therefore suggested that means to support other communities facing other disamenities could be explored (such as the impact of living near incineration facilities). However, exploring such options is beyond the scope of this review given that these are wider policy implications and would require more detailed evidence beyond what is suggested in this report.

- 8.14 It is important that the LDTCS funds projects that are able to sustain themselves once their funding has ended in order to maintain impacts. The majority of surveyed grant holders pointed to benefits that extended well beyond this end point.
- 8.15 With regards to future application and support requirements, a range of suggestions were provided by different stakeholders that included (but are not limited to) easing and providing more support during the application process, encouraging knowledge sharing, an added focus on understanding benefits to local communities, making greater use of CVCs, and engaging landfill operators more actively.
- 8.16 COVID-19 and EU Exit were the only the external factors identified as having an impact on the Scheme. There may have been other factors in play, but the prominence of these two may have pushed others to one side. WCVA's support to grant holders during COVID-19 reflected the flexibility provided to ensure projects can continue where possible.
- 8.17 The LDTCS differs in how funding is apportioned and structured compared to the LCF and SLCF. The LDTCS' approach introduces benefits around simplicity in funding apportionment since it is handled by one body rather than multiple and consistent available funding due to a set annual budget.

9. Recommendations

9.1 The recommendations outlined in this section are based on the evidence collected as part of this review.

Wider Scheme Recommendations

- 9.2 **Recommendation 1:** It is recommended that the Scheme continue in the short to medium-term (2021-22 to-2026-27). This is in consideration of its strong and positive role in empowering communities by making community-based organisations eligible for funding, the contribution to Welsh Government priorities it has exemplified to date, and the value for money that it has demonstrated. It is not appropriate to make longer-term recommendations, as OBR projections for Landfill Disposals Tax revenues do not go beyond 2026-27.
- 9.3 **Recommendation 2:** The scope of the Scheme could be expanded to move up the waste hierarchy (with a greater focus on the circular economy), wellbeing, and the climate crisis. Focus should be placed on communicating the actions and outcomes of the projects to inspire wider actions and learning. Greater emphasis could be given to the biodiversity theme in recognition of the current biodiversity crisis.
- 9.4 **Recommendation 3:** It is recommended that the LDTCS budget approach to funding is retained. This allows for a consistent stream of funding. Welsh Government may also wish to consider whether a certain amount of funding should be earmarked to fund projects put forward to by smaller organisations with fewer resources. This is discussed further in the next section (*Process recommendations*).
- 9.5 **Recommendation 4:** It is important that the administration of the LDTCS continues to improve and develop while keeping administration costs low. The review has found the WCVA has demonstrated a culture of continuous improvement and flexibility to the needs of applicants and grant holders. Overall, they have received positive feedback from a wide range of stakeholders.
- 9.6 **Recommendation 5:** Given the infrequency and limited number of applications for the nationally significant grants, there could be scope to fund more than one nationally significant grant every year. This will depend on the parameters for how the funding for these grants will be managed. This would include determining whether a maximum number of nationally significant grants should be awarded

annually, if there should be a maximum overall budget every year for such grants, etc.

- 9.7 **Recommendation 6:** Regular communication with the Scottish and English scheme administrators should take place to encourage knowledge sharing (and thus scheme improvement), as well as ongoing communication between Scheme administrators and Welsh Government to stay abreast of key policies and how this may affect the Scheme.

Process Recommendations

- 9.8 **Recommendation 7:** Diversity in organisations receiving funding was a significant concern raised. To address this, it is recommended that:

- In lieu of providing more in-depth feedback to the wider unsuccessful applicant pool (which introduces additional burden on the scheme administrator), the measures outlined in paragraph 7.21 could be implemented. This will help develop the third sector in Wales, help address the concerns with the smaller organisations that have less resources not being able to acquire funding, build on the holistic nature of the Scheme, and ensure projects identify links to other themes within their projects.
- Instead of providing a proforma submission option for the main grant and nationally significant grants as suggested by some stakeholders, a template of the requirements and main questions could be provided to applicants. This will allow applicants to work together on the same document, then finalise their responses on the online portal.
- If a smaller grant is created (see paragraph 9.4), the application process could be simplified where possible. In this case, this may include allowing flexibility between submitting applications via the portal or through a proforma.

- 9.9 **Recommendation 8:** There are potential opportunities to make better use of current LDTCS stakeholders.

- CVCs could be formally involved in the LDTCS process with clearly defined responsibilities. Their local knowledge would benefit the assessment process in terms of understanding the needs and context of the local areas – both in terms of community and environmental needs.
- Landfill operators could be re-engaged to provide them with an overview of the Scheme and explain how their tax contributions benefit the Scheme.

- 9.10 **Recommendation 9:** The Scheme administrator could include a process to formally record any issues, complaints, and feedback (positive and negative) raised by unsuccessful applicants and grant holders about the overall management of the

Scheme. This will provide evidence of any key points raised throughout the LDTCS' life that require change and evidence as to why improvements were undertaken.

- 9.11 **Recommendation 10:** A clearer process could be provided for potential applicants who want to understand whether they are eligible for funding and which grant they are eligible for. This could be done in a similar form to the SLCF which uses an eligibility quiz. This would further reduce future risks of organisations applying to the wrong grant, as well as reduce administrative burden on applicants.
- 9.12 **Recommendation 11:** Finally, monitoring the direct impacts of the Scheme could be improved. Providing meaningful data is important to measure the depth and full range of the LDTCS's impacts. Capturing data beyond 'number of initiatives' and the like by gathering more specific data (such as number of hectares reforested, etc.) will supplement data gathered from the KPIs. This can be guided by an evaluation framework to capture the impacts and benefits of the Scheme. In addition, data gathering templates or tools could be provided to grant holders which will allow them to capture how their projects have positively impacted their local area based on the perspective of stakeholders (such as local communities). This could include developing surveys (or surveys template) which grant holders can disseminate.

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Appendix A: Topic Guides

Wales Council for Voluntary Action (WCVA) Topic Guide

Introduction

Our understanding is that you all work/volunteer for the WCVA and have experience/knowledge related to the LDTCS, the application process, award, ongoing management and monitoring. We are familiar with these processes from our document review but would like to learn more about your experiences.

1. Can you tell us what your role at the WCVA involves and how it is related to the LDTCS?

(Probes: applications, administration, award, management, monitoring)

Process Evaluation Questions

We are very interested in your experience of the administering the application, award and ongoing management of the process.

2. What have been the strengths of the LDTCS application process?

(Probes: examples, positive feedback received)

3. What have been the strengths of the LDTCS award process?

(Probes: examples, positive feedback received)

4. What have been the challenges of the award process?

(Probes: examples, negative feedback received)

5. What have been the strengths of the ongoing management of the scheme?

(Probes: efficiency, resource availability, support, use of data)

6. What have been the challenges of the ongoing management of the scheme?

(Probes: efficiency, resource availability, support, use of data)

7. The application process to the LDTCS includes funding rounds with two calls for applications per year, or one call per year for projects seeking above £50,000.

In your view, do you think the frequency of the funding rounds was appropriate?

(Probes: examples, positive aspects, negative aspects)

Impact Evaluation / Additionality Questions

We would like to talk about the outcomes and impacts of the projects supported by the LDTCS.

8. Based on your observations, to what extent have the projects supported by the LDTCS promoted positive environmental behaviours, outcomes and impacts?
(Probes: waste minimisation, improved green spaces, biodiversity, environmental awareness, social/community benefits)
9. Following on from that discussion, in your view, have there been any negative outcomes and impacts from the LDTCS scheme?
(Probes: examples, competition with existing services, project not being used as intended)
10. Were there any outcomes and impacts that you didn't anticipate?
(Probes: negative unintended consequences, positive unintended consequences)
11. In your view, how sustainable were the projects that the LDTCS supported?
(Probes: Following the end of LDTCS funding, have projects continued? What are the challenges to maintaining project impacts? How can project impacts continue to be maintained?)
12. In your view, in the absence of LDTCS funding, would these projects have gone ahead?
(Probes: why/why not? Where would funding have come from? What support would be missing?)

Future Direction Questions

We would also like to understand how factors outside of your control affected LDTCS and what you think about the future direction of the scheme.

13. Were there any the external factors that affected the WCVA and its administration of the LDTCS alongside impacting project delivery, outcomes and impacts?
(External factors are things outside the control of the Scheme that could have an impact on it and could include: Covid-19, reduction in landfill use, changing attitudes to local nature and the environment, Welsh Government policies and programmes, other community initiatives)
(Probes: The impact on project application, impact on project delivery, impact on project outcomes, how did these factors affect scheme administration?)
14. How do you see the LDTCS developing in the future?
(Probes: the future of funding, Welsh Government priorities)

15. Going forward, what changes would you like to see in the LDTCS?
(Probes: *Most important/high impact changes, most straightforward changes*)

Final Questions

16. For you, what were the most positive outcomes and impacts that the LDTCS has had?
17. Is there anything else you would like to add about the LDTCS?

Expert Panel Topic Guide

Introduction

Our understanding is that you all volunteer for the WCVA as the LDTCS Expert Advisory Panel. We understand you have experience/knowledge related to the LDTCS, specifically the application process and the award decision-making process, and that volunteers who had expertise in community engagement were recruited for these roles.

1. Please describe how you became involved in the Scheme?
(Probe: How long have you been involved in the expert panel for?)
2. What is your role as part of the Scheme's expert panel?
(Probe: What does your involvement in the expert panel consist of?)

Process Evaluation Questions

3. How many grant cycles have you reviewed applications for in the Scheme?
4. What have the quality of the applications been like?
(Probe: How long does it take to take to review an application on average?)
5. What criteria did you use to score applications?
(Probe: Were you given guidelines by the WCVA? What are your thoughts on the criteria used?)
6. What have been the strengths (if any) of the Scheme's award decision-making process?
(Probe: What have been the strengths (if any) of the Scheme's application review process? Can you tell us a bit more about if and how the two differ?)
7. What challenges (if any) have you experienced with the Scheme's award decision-making process?
(Probe: What have been the strengths (if any) of the Scheme's application review process?)

Future Direction Questions

8. What external factors do you think have affected the application process of the Scheme?
(Prompt: External factors are things outside the control of the Scheme that could have an impact on it. E.g. Covid-19, reduction in use of landfill, changing attitudes to local nature and the environment, Welsh Government policies and programmes and other community initiatives)

9. How have these external factors have affected the application and the types of projects that have applied for funding?

10. What improvements would you make to the application and award decision-making process?

(Probe: Have you been or are involved in other schemes in a similar role? If so, are there any best practices can be carried over/applied to this scheme that aren't of use yet? How did the application process work compared to other application processes you have been involved in?)

Final Questions

11. Is there anything else you would like to add about the LDTCS?

Office for Budget Responsibility Topic Guide

Introduction

1. Can you please describe your role within the OBR?
2. Is the OBR involved or engaged in the Scheme at all? If so, what engagement with the Scheme do you have?
(Each year, NRW provides WCVA with the data from the waste returns submitted from all operators of landfill sites and waste transfer stations across Wales. This data shows those sites which have reported over 2,000 tonnage for the past year. The map of eligible sites is then updated by WCVA in time for the next round of funding. How does OBR account for this information?)

Future Direction Questions

3. How are projections to changes in waste tonnages accounted for when determining the revenue projections for the tax?
4. The Welsh taxes outlook projects tax revenue from the Landfill Disposals Tax (LDT) is projected to decrease slightly from £34 million in 2021-22 to £32 million in 2025-26. What are your thoughts on these projections? Why is landfill tax revenue expected to decrease?
5. Do you have a view on the trends for the LDT beyond 2025-26?
6. How do you think this projected decrease in Welsh landfill disposal tax revenue affect the Scheme?
7. Is there anything else you would like to add?

Grant Holders Applicants Topic Guide

Introduction

Our understanding is that you applied for and received an LDTCS grant to support the project. We're very interested in your experience and how it went.

1. Can you tell us how you came to apply for an LDTCS grant?
(Probes: How did you become aware of the grant scheme? What was your motivation to apply?)

Process Evaluation Questions

We are very interested in your experience of the application and award process, as well as the support that you received throughout the project

2. What was your experience of the LDTCS process?
(Probes: Experience of the application process / award process? The level of support provided by the WCVA throughout project life? Positive aspects, negative aspects, complaints, feedback)
3. The application process to the LDTCS includes funding rounds with two calls for applications per year, or one call per year for projects seeking above £50,000. Did these grant cycles affect your application for this Scheme?
(Probes: positive aspects, negative aspects, complaints, feedback)

Impact Evaluation Questions

4. As a result of your involvement with the LDTCS, what have been the positive outcomes and impacts from your project?
(Probes: Examples of: waste minimisation, improved green spaces, biodiversity, environmental awareness, social/community benefits. What direct benefits has your project delivered? How did the grant/support provided by the LDTCS facilitate these positive outcomes? Who has received the benefits of your project?)
5. Following on from that discussion, have there been any negative outcomes or impacts from your project?
(Probes: examples, competition with existing services, project not being used as intended)
6. Were there any outcomes or impacts that you didn't anticipate?
(Probes: Negative unintended consequences? Positive unintended consequences)
7. What was your team's experience of sustaining the outcomes and impacts of your project during and beyond the funding provided by the LDTCS?

(Probes: What are the challenges in maintaining your project's outcomes and impacts? How does funding influence the sustainability of the outcomes and impacts? What are the things about your project that means it is likely to maintain its impacts?)

8. [If project funding has ceased] Has the project changed after the LDTCS funding support ended?

(Probes: Has the project continued? Does the project generate self-sufficient income?)

9. How have communities and those engaged in the project benefitted?

(Probes: capacity building, formation of groups, biodiversity awareness, sustainable behaviours, health improvement, green space, application for other funding grants, skills learnt, employment gained)

Additionality Questions

We have spoken about your application for the LDTCS and the outcomes and impacts that your funded project has had. We would now like to consider what might have happened if the LDTCS didn't exist.

10. Without the LDTCS, how would your project have developed?

(Probes: Was the project a response to the LDTCS or did it exist before? Would the theme and scope of your project have differed?)

11. How would you have funded the project without the LDTCS?

(Probes: What other sources of funding are available? How easy are they to access? What amount of funding do you think would have been available?)

Future Direction Question

We would also like to understand how factors outside of your control impacted your project.

12. How did external factors affect your project?

(Prompt: External factors are things outside the control of the Scheme that could have an impact on it. E.g. Covid-19, reduction in use of landfill, changing attitudes to local nature and the environment, Welsh Government policies and programmes and other community initiatives)

(Probes: during the application process, during the project delivery)

Final Questions

13. Would you apply to scheme again?

(Probes: Why/why not? Would you encourage others to apply?)

14. Is there anything else you would like to add about the LDTCS?

Welsh Government Topic Guide

Introduction

Our understanding is that your work for the Welsh Government provides you with significant policy and practical expertise in the areas that the LDTCS seeks to contribute to. We hope that this interview will enable us to apply this expertise and better understand the scheme, its impacts, its alignment with Welsh Government policy and the potential future direction of the scheme.

1. What is your role and experience in the Welsh Government?
(Probe: How does this relate to the LDTCS?)
2. How does your role link to the LDTCS?
(Probes: Themes – biodiversity/waste minimisation/wider environmental enhancement; communities impacted by landfill/waste transfer; similar objectives/stakeholders)

Impact Evaluation Questions

We'd like to draw on your expertise and experience to help understand the impacts of the LDTCS.

3. In your opinion, what have been the positive outcomes and impacts from the LDTCS and projects it has supported?
(Prompt: Examples of: waste minimisation; improved green spaces; biodiversity; environmental awareness; social/community benefits; contribution to Welsh Government priorities)
4. Following on from that discussion, are you aware of any negative outcomes or impacts from the LDTCS and projects it has supported?
(Probes: Please provide examples. Competition with existing services. Project not being used as intended. Conflict with Welsh Government priorities.)
5. How have the projects funded through the LDTCS supported Welsh Government aims in relation to Biodiversity?
(Probes: Direct impacts / indirect impacts / unintended consequences)
(Prompts: What are the unintended negative impacts on WG biodiversity aims, if any? Relevant Welsh Government policies and legislation include: Environmental (Wales) Act 2016; Natural Recovery Action Plan for Wales 2020-21; Wellbeing of Future Generations Act 2015)
6. How have the projects funded through the LDTCS supported Welsh Government aims in relation to waste minimisation?

(Probes: Direct impacts / indirect impacts / unintended consequences)

(Prompts: What are the unintended negative impacts on WG waste minimisation aims, if any? Welsh Government policies and legislation include: Beyond Recycling; Programme for Government; Towards Zero Waste: our waste strategy; Litter & Fly-tipping Prevention Plan)

7. How have the projects funded through the LDTCS supported other Welsh Government priorities?

(Probes: Direct impacts / indirect impacts / unintended consequences)

(Prompts: What are the unintended negative impacts on other WG priorities, if any? Welsh Government policies legislation include: Environment (Wales) Act 2016; Net Zero Emissions by 2050; Programme for Government; Wellbeing of Future Generations (Wales) Act 2015)

Additionality Questions

We've spoken about the outcomes and impacts of the LDTCS and the projects that it has supported. We'd now like to consider what might have happened if the LDTCS didn't exist.

8. Are you aware of any alternative means of funding and support for the projects that we've discussed?

(Prompts: What other sources of funding and support are available? How easy are they to access? What are their benefits/disadvantages compared to the LDTCS?)

Future Direction Questions

Given our discussion above about the impacts and alignment of the LDTCS with Welsh Government priorities, we'd like to discuss the future direction of the LDTCS.

9. In the future, how do you think the LDTCS could increase its links to Welsh Government priorities and strategies in the areas of Environment and Climate change?

(Prompt: Please think about your role and your experience.)

10. Given your experience and understanding of the LDTCS, what would you suggest as future funding options for the scheme?

(Prompt: What are the funding alternatives?)

(Probes: What are the benefits of these? What are the disadvantages?)

Final Question

11. Drawing on your expertise and experience, how would you like to see the LDTCS develop in the future?

Unsuccessful Applicants Topic Guide

Introduction

Our understanding is that you applied for an LDTCS grant to support a project but were not successful. We're very interested in your experience of applying to the LDTCS.

1. Can you tell us how you came to apply for an LDTCS grant?
(Probes: How did you become aware of the grant scheme? What was your motivation to apply? Did you apply on behalf of an organisation? What was your project about? Can you remember the theme that your project fulfilled? When did you apply? What type of grant did you apply for?)

Process Evaluation Questions

We're very interested in your experience of the application and award process, as well as the support that you received through the application process.

2. What was your experience of the LDTCS application process?
(Prompts: Positive aspects; negative aspects; complaints; feedback; examples; did you have any concerns about the process? Time/clarity/support provided/ communication/technical difficulties/deadlines/paperwork/speed/clear requirements)
3. What was your experience of the LDTCS award process?
(Prompts: Positive aspects; negative aspects; complaints; feedback; examples. How long to receive response? Feedback received? Did you have any concerns about the process? Did you raise these concerns? Were they responded to?)
4. The application process to the LDTCS includes funding rounds with two calls for applications per year for main grants, or one call per year for projects seeking above £50,000 (nationally significant grants). These funding rounds influence how much time applicants have to apply to a scheme how frequently awards are made. Did these grant cycles affect your application for this Scheme?
(Probes: How/why did the funding rounds influence your application? Time/timescales syncing with your project. Examples.)

Impact Evaluation Questions

As somebody that took part in the LDTCS application and award process we're interested in how this affected your intended project and your intentions to apply for future funding.

5. Would you apply to the LDTCS again in the future?
(Probes: If yes, why? If no, why not? Or would you encourage another organisation to apply?)
6. How did you feel regarding future attempts to pursue funding and deliver projects?

(Probes: Level of motivation; changes made to approach; did you continue to pursue projects and funding?)

Additionality Questions

We've spoken about your application for the LDTCS. We'd now like to consider what happened to your project after your application was not awarded.

7. Was your project created specifically with the LDTCS in mind?
(Probes: Was the project a response to the LDTCS or did it exist before? Would the theme and scope of your project have differed?)

8. Has your project still gone ahead in some form?
(Prompt: Did elements of your project change from your initial LDTCS application?)
(Probes: Which aspects changed? Why? Location; theme; budget; scope; other)

9. If your project did go ahead, what were its key impacts/outcomes?
(Prompt: Examples of: waste minimisation; improved green spaces; biodiversity; environmental awareness; social/community benefits. Where did these benefits accrue? Positive impacts. Negative impacts (unintended))

10. Have you managed to secure alternative means of funding for your project?
(Prompts: What other sources of funding are available? How easy are they to access? What source of funding did you access?)
(Probes: Self-funding; private finance; grant or loan programme)
Are you aware of any other applicable grant schemes? How did the funding differ from the LDTCS?
(Probes: Amount; conditions; benefits/drawbacks of the other type of funding)

Final Question

11. Drawing on your experience of the scheme, do you have any suggestions for improvement?
(Probes: Application/award process; themes and objectives)

English and Northern Ireland Scheme Operator Topic Guide

Introduction

1. Can you tell us about ENTRUST's role in the LCF scheme?
(Probes: Application; assessment; management; monitoring)
2. We understand Entrust enrol approved environmental bodies (EBs). Can you tell us how your relationship with the EBs works in terms of the LCF? Do the EBs make decisions on award of funding and distribute the funds?
3. What do you think are the advantages of having various approved EBs that can distribute the funds, like in the English scheme, compared to just the one in the Welsh scheme?
4. What do you think are the disadvantages of having various approved bodies that can distribute the funds, like in the English scheme, compared to just the one in the Welsh scheme?
5. We understand there are other schemes with separate application portals run by landfill operators. What is the role of these landfill site operators? How do these operators tie into ENTRUST?

Process Evaluation Questions

We're very interested in your experience of the administering the application, assessment and ongoing management of the process.

6. Could you please give us a brief description of how you manage and process applications, and how you monitor those that have been awarded funding?
(Probes: Application; assessment; management; monitoring)
7. What have been the strengths of the LCF application process? (What has worked well?)
(Probes: Do applicants fill out the application correctly? Examples. Positive feedback received?)
8. What have been the challenges of the LCF application process? (What has worked less well?)
(Probes: Examples. Negative feedback received?)
9. What have been the strengths of the LCF assessment process? (What has worked well?)
(Probes: Examples. Positive feedback received?)

10. What have been the challenges of the LCF assessment process? (What has worked less well?)

(Probes: Examples. Negative feedback received?)

11. What have been the strengths of the ongoing management of the scheme? (What has worked well?)

(Probes: Efficiency; resource availability; support; use of data. How do you monitor the performance of the approved projects?)

12. What have been the challenges of the ongoing management of the scheme?

(Probes: Efficiency; resource availability; support. How has the data been used?)

Impact Evaluation Questions

13. Based on your observations, do you think the projects funded have generally led to positive environmental outcomes?

(Prompt: Can you specify the top 3 environmental outcomes and rank them?)

(Probes: Have the objectives of the scheme been met? Object A – Land reclamation; Object B – Prevention of pollution; Object D – Public amenity improvement; Object DA – Conservation of biodiversity; Object E – Restoration of historical buildings)

14. Why were Objects C (reduction of waste), CC (recycling of waste), and F (services to other Environmental Bodies) removed, and why are these projects no longer funded?

15. Do you think the environmental benefits delivered by the scheme outweighs the cost (efficiency)?

(Prompt: Are there particular types or sizes (£ value) of projects for which benefits are greater than costs?)

(Probe: Are there particular types/sizes of projects for which benefits are lower than the costs?)

16. Following on from that discussion, in your view, have there been any negative outcomes from the LCF scheme?

(Probes: Please provide examples. Competition with existing services? Project not being used as intended?)

Future Direction Questions

17. How do you see the LCF developing in the future?

(Probes: Why? The future of funding? Given landfill tax contributions are falling. Government priorities?)

18. Looking forward, what changes would you like to see in the LCF?

(Probes: Most important/high impact changes; most straightforward changes)

19. To what extent is there collaboration/knowledge sharing between the English scheme and the Welsh and Scottish schemes?

(Probe: How do you think this should change going forward?)

20. What good practices from the English LCF could the Welsh LDTCS learn from?

(Prompt: e.g. the role of landfill operators such as SUEZ)

Final Question

21. Is there anything else you would like to add?

Scottish Scheme Operator Topic Guide

Introduction

1. Can you tell us what your role and the role of SEPA is in the SLCF scheme?
(Probes: Application; assessment; management; monitoring)
2. What is the role of the Approved Bodies? Do they just distribute funds or are they also involved in the decision-making on which projects to fund, and in the monitoring?
(Probe: How do the approved bodies and SEPA interact?)
3. What do you think are the advantages of having various approved bodies that can distribute the funds, like in the Scottish scheme, compared to just the one in the Welsh scheme?
4. What do you think are the disadvantages of having various approved bodies that can distribute the funds, like in the Scottish scheme, compared to just the one in the Welsh scheme?

Process Evaluation Questions

5. Could you please give us a brief description of how you manage and process applications, and how you monitor those that have been awarded funding?
6. What have been the strengths of the SLCF application process? (What has worked well?)
(Probes: Do applicants fill out the application correctly? Examples. Positive feedback received?)
7. What have been the challenges of the SLCF application process? (What has worked less well?)
(Probes: Examples. Negative feedback received?)
8. What have been the strengths of the SLCF assessment process? (What has worked well?)
(Probes: Examples. Positive feedback received?)
9. What have been the challenges of the SLCF assessment process? (What has worked less well?)
(Probes: Examples. Negative feedback received?)

10. What have been the strengths of the ongoing management of the scheme? (What has worked well?)
(Probes: Efficiency; resource availability; support; use of data. How do you monitor the performance of the approved projects?)
11. What have been the challenges of the ongoing management of the scheme?
(Probes: Efficiency; resource availability; support. How has the data been used?)

Impact Evaluation Questions

12. Based on your observations, what positive environmental outcomes have the projects funded achieved?
(Probes: Have the objectives of the scheme been met? Object A – Land reclamation; Object B – Recycling/reuse; Object C – Public amenity improvement; Object D – Conservation of biodiversity; Object E – Restoration of historical buildings; Object F – Services. Is there a reason why Object C projects have taken up 80% (£26.6m of the £32m) of the scheme budget to date? Can you specify the top 3 environmental outcomes and rank them?)
13. Do you think the environmental benefits delivered by the scheme outweighs the costs (efficiency)?
(Probes: Are there particular types or sizes (£ value) of projects for which benefits are greater than costs? Are there particular types/sizes of projects for which benefits are lower than the costs?)
14. Following on from that discussion, in your view, have there been any negative outcomes from the SLCF scheme?
(Probes: Please provide examples. Competition with existing services? Project not being used as intended?)

Future Direction Questions

15. How do you see the SLCF developing in the future?
(Prompt: Yearly contributions have dropped from £8.6m in 2017-18 to £6m in 2019-20 and are forecast to drop further (to £5m/yr for next 4 years, with delay to ban on landfilling BMW).)
(Probes: Given landfill tax contributions are falling, looking at alternative funding? Scottish Government priorities?)
16. Looking forward, what changes would you like to see in the SLCF?
(Probes: Most important/high impact changes; most straightforward changes)

17. To what extent is there collaboration/knowledge sharing between the Scottish scheme and the Welsh and English schemes?

(Probe: How do you think this should change going forward?)

18. What good practices from the Scottish LCF could the Welsh LDTCS learn from?

Final Question

19. Is there anything else you would like to add?

WRA / Natural Resource Wales Topic Guide

Introduction

1. Can you please describe your organisation and role within the WRAF?
(Prompt: Are you a landfill site operator or do you work for NRW?)
2. How is your organisation involved in the Scheme?
(Prompt: Each year, NRW provides WCVA with the data from the waste returns submitted from all operators of landfill sites and waste transfer stations across Wales. This data shows those sites which have reported over 2,000 tonnes for the past year. The map of eligible sites is then updated by WCVA in time for the next round of funding.)
(Probe: Can you describe your activities day-to-day?)

Impact Evaluation Questions

3. What do you think have been the positive outcomes of the LDTCS?
(Prompt: Potential positive outcomes could include: Among communities affected by landfill sites and waste transfer stations: increased environmental awareness; increased biodiversity awareness; increased use of sustainable products; new community groups formed as a result of the funding)
4. What positive environmental behaviours do you think have been promoted by the implementation of projects funded by the Scheme, if any?
5. What are the unintended positive consequences that have resulted from the Scheme, if any?
6. What have been the negative outcomes of the Scheme, if any?
7. What have been the unintended negative consequences that have resulted from the scheme?

Future Direction Questions

8. How are waste tonnages sent to landfill projected to change in Wales? Are they projected to increase or decrease?
How does this projection impact the future feasibility of the scheme?
9. The number of landfill sites has dropped from 24 in 2015 to 19 in 2019. How are the number of landfill sites projected to change in Wales?
(Prompts: Are they projected to increase or decrease? Why do you think that is? What issues/benefits will take place as a result of this increase/decrease?)

10. The number of WTS has remained more or less constant at between 220 and 226 between 2015 and 2019. How are the number of WTS projected to change in Wales?
(Prompts: Why do you think that is? What issues/benefits will take place as a result of this increase/decrease?)
11. The Welsh taxes outlook ([June 2021 Update](#)) projects tax revenue from the Landfill Disposals Tax (LDT) will decrease slightly from £34 million in 2021-22 to £32 million in 2025-26. How does this projection impact the future feasibility of the scheme?
(Probe: Do you think a future grant programme is probable?)
12. What other funding options exist to fund similar projects in the future, if the LDTCS were to be discontinued?
13. From your observations, what external factors have impacted the Scheme?
(Prompts: Covid-19, reduction in use of landfill, changing attitudes to local nature and the environment, Welsh Government policies and programmes and other community initiatives. How have these external factors impacted the Scheme?)

Appendix B: Theory of Change

Notes:

KPI wording in the outcomes box is slightly altered from original text to show them as outcomes rather than outputs.

* based on updated KPIs

* based on older version of KPIs (not all older versions of KPIs were included here)

Text in grey is for additional context.

External factors

Factors beyond the project's control which may have both unintended positive and negative impacts on the project's delivery and/or impacts

- COVID-19, which required some projects to adapt to specific needs or stop altogether (e.g. some projects adapted to focus their work on redistributing food to families in need; some projects using some of the budget for subcontractors as couldn't use volunteers at the time)
- Reduction in the quantity of waste sent to landfill and the number of landfill sites and waste transfer stations (> 2,000 tonnes per annum) will reduce the funding available and the number of areas that are eligible
- Changes to Welsh Government policy that could affect the objectives of the LDTCS or the delivery of the projects, including changes or updates made to the new Programme of Government, the Nature Recovery Action Plan, and Wales' waste strategy
- Other Welsh Government policies, programmes, and packages of support focusing on similar areas of delivery (e.g. Welsh government introduced a third package of COVID-19 support for businesses increased awareness of the LDTCS, leading to additional applicants over last year)
- Impacts of other projects and organisations that have similar objectives (e.g. FareShare Cymru)
- Changing behaviour and attitudes of communities with regards to nature and the environment (access to green spaces over COVID has positively changed attitude to environment)

Inputs <i>(the resources committed and activities undertaken to deliver project outputs)</i>	Outputs <i>(direct products of project activities and may include types, levels and targets of services to be delivered by the project)</i>	Outcomes <i>(specific changes leading from projects; short to mid-term impacts)</i> * formalised KPIs of the LDTCS	Impacts <i>(fundamental intended and unintended change occurring in organisations, communities, or systems as result of project activities within the long-term)</i>
Financial resources: <ul style="list-style-type: none"> • £1.5M total funding per annum <ul style="list-style-type: none"> ○ £1.4m on projects ○ £0.1m on administration 	A range of projects led by different organisations within the Welsh communities, which fall under the LDTCS's three themes <i>Categories and examples of project are detailed below</i>	General positive outcomes: <ul style="list-style-type: none"> • Communities benefiting from LDTCS funding* • People engaged and informed about the LDTCS (including volunteers and community members)* 	Contributions to Welsh Government objectives and priorities <ul style="list-style-type: none"> • Net Zero emissions by 2050

Inputs <i>(the resources committed and activities undertaken to deliver project outputs)</i>	Outputs <i>(direct products of project activities and may include types, levels and targets of services to be delivered by the project)</i>	Outcomes <i>(specific changes leading from projects; short to mid-term impacts)</i> <i>* formalised KPIs of the LDTCS</i>	Impacts <i>(fundamental intended and unintended change occurring in organisations, communities, or systems as result of project activities within the long-term)</i>
<p>Staff resources:</p> <ul style="list-style-type: none"> • Welsh Government – <i>strategic direction and ownership of the LDTCS in development of the legislation, implementation of the scheme and overseeing programme delivery</i> • Wales Council for Voluntary Action (WCVA) – <i>the national membership body for voluntary organisations in Wales. Deliver the LDTCS under a contract with Welsh Government.</i> • County Voluntary Councils (CVCs) – <i>association of voluntary organisations, there are 19, which cover the 22 local authority areas of Wales.. Advice to applicants on eligibility; assessment of project applications.</i> • <i>Community/organisational time/resource to develop and submit applications</i> • <i>Committee time in assessing and advising on applications submitted through to agreeing projects to be funded</i> 	<p style="text-align: center;">Biodiversity</p>	<ul style="list-style-type: none"> • Engagement Events/Talks/Presentations or Awareness Raising campaigns planned* • Income generated* • Jobs created* • Jobs safeguarded* • Greenhouse gas (GHG) / carbon emissions saved or reduced • Training or work experience opportunities offered* • Visitors attracted* • Stronger community engagement • Community groups formed in response to seeing this funding available means a strengthened environmental community in Wales • Local ownership, gaining skills and experiences • Groups without direct environmental focus became involved in environmental work (e.g. mental health charities using and improving green spaces for improving mental health of wider community) • Communities apply for other funding for either existing or other projects given experience of being involved in this LDTCS • Raising awareness on wellbeing goals as part of future generations act • Followers on social media gained (number of individual followers registered*) • Projected cost savings (£)* <p style="text-align: center;">Biodiversity</p>	<ul style="list-style-type: none"> • Beyond Recycling – a Strategy to Make the Circular Economy in Wales a reality <i>The circular economy – keeping materials in use and avoiding waste.</i> <i>Key priorities – zero waste, repair, re-use, remanufacture, net zero carbon and the benefits of the transition to a circular economy and one planet living.</i> • Wellbeing of Future Generations (Wales) Act 2015(legislation) <i>provides the ambition, permission and legal obligation to improve our social, cultural, environmental and economic well-being</i> • Programme for Government <i>aims for a healthy, secure and prosperous Wales in which every person is able to contribute and reach their full potential.</i> <ul style="list-style-type: none"> ○ <i>Taking Wales Forward 2016-2021</i> ○ <i>Prosperity for All: the National Strategy</i> ○ <i>The Programme for Government 2021-2026</i> • Nature Recovery Action Plan (2016 and 2020) <i>aims to halt and reverse the decline in biodiversity</i> • Child Poverty Strategy <i>improving outcomes for low-income households</i> • Active Travel Act

Inputs <i>(the resources committed and activities undertaken to deliver project outputs)</i>	Outputs <i>(direct products of project activities and may include types, levels and targets of services to be delivered by the project)</i>		Outcomes <i>(specific changes leading from projects; short to mid-term impacts)</i> <i>* formalised KPIs of the LDTCS</i>	Impacts <i>(fundamental intended and unintended change occurring in organisations, communities, or systems as result of project activities within the long-term)</i>
Data provision: <ul style="list-style-type: none"> Landfill site operators – provide landfill site data Natural Resources Wales – provide data to identify eligible areas 	Categories of biodiversity projects <ul style="list-style-type: none"> Improve conditions to help native species, pollinators and provide opportunities for new planting Restore, maintain and enhance natural habitats Engage and support participation and understanding to embed biodiversity 	Examples of types of biodiversity projects <ul style="list-style-type: none"> Projects safeguarding species Maintaining and enhancing habitats to improve conditions of local species Events, training days and school sessions to help engage children with nature and educate them Natural woodland regeneration projects Wildflower meadow creation to provide food for pollinating insects Invasive species management Woodland management Sites of Pollinator-friendly planting created as part of a broader habitat management programme 	<ul style="list-style-type: none"> Improved conditions for native species and pollinators* Increase in native species and pollinators / Native trees planted* Natural habitats restored, maintained, and enhanced* Greater awareness of biodiversity Importance and issues* Increased community participation in addressing biodiversity issues* Reduced invasive species / Sites of invasive non-native species managed * Improved woodland and improved woodland management processes* Improved landscape and catchment management* Specialist S7 habitat created, managed and enhanced* Increase in hedgerow planting and improved hedgerow management* Engagement events (number of events) * Sites of pollinator-friendly planting created as part of a broader habitat management programme * Records/ monitoring data shared * S7 species targeted 	<i>Aims for a network of safe, direct, cohesive walking and cycling routes</i> <ul style="list-style-type: none"> Together for Mental Health <i>A cross-government strategy aiming to improve mental health and mental health services</i> Healthy Weight, Healthy Wales <i>Aims to prevent and reduce obesity in Wales</i> Taking Wales Forward Towards Zero Waste <i>Aims to significantly reduce waste by 2050 and achieve zero waste (where all waste is reused or recycled) by 2050</i> Action Plan for Pollinators <i>Aims to improve conditions for pollinators and work to halt and reverse their decline in Wales</i> A Flytipping Free Wales <i>Aims to deliver a Wales that is free from the social, economic and environmental harm caused by flytipping</i> Woodlands for Wales <i>Aims to deliver high quality and diverse woodlands across Wales</i> Environmental Act <i>aims to adopt a new, more integrated approach to managing our natural resources in order to achieve long-term sustainability</i>
	Waste Minimisation		Waste Minimisation	
	Categories of waste minimisation projects <ul style="list-style-type: none"> Encourage prevention, re-use, recovery and recycling of waste 	Types of waste minimisation projects <ul style="list-style-type: none"> Re-use events Repair and re-use cafes Community led food hubs diverting waste from 	<ul style="list-style-type: none"> Waste diverted from landfill* Potential waste is reduced, re-used, and recycled* Income saved (less landfill tax paid) / income generated* Improved short-term health and stability for those who received redistributed surplus food * 	

Inputs <i>(the resources committed and activities undertaken to deliver project outputs)</i>	Outputs <i>(direct products of project activities and may include types, levels and targets of services to be delivered by the project)</i>		Outcomes <i>(specific changes leading from projects; short to mid-term impacts)</i> <i>* formalised KPIs of the LDTCS</i>	Impacts <i>(fundamental intended and unintended change occurring in organisations, communities, or systems as result of project activities within the long-term)</i>
	<ul style="list-style-type: none"> Reduce food waste and redistribute surplus food Engage and support understanding to enable the transition to a circular economy where resources are kept in use and waste to be seen as a resource 	<ul style="list-style-type: none"> landfill and tackling food waste Strengthening community led reuse, repair and recycling networks through engaging, educating and empowering the local population 	<ul style="list-style-type: none"> Encourage prevention, re-use, recovery and recycling of waste (number of initiatives) * Engage and support understanding to enable waste to be seen as a resource (number of initiatives) * Number of people helped (including contribution to alleviation of food or material poverty if appropriate to measure) * Reduce food waste and support initiatives such as composting (number of initiatives) * 	<ul style="list-style-type: none"> Natural Resources Policy sets out the priorities, risks and opportunities for managing our natural resources sustainably. <p>Influencing new government policies</p> <ul style="list-style-type: none"> Success of projects could influence Welsh Government to introduce new policies or initiatives e.g. repair cafes and hubs etc.) to support these activities (especially as funding from landfill tax decreases)
	Wider Environmental Enhancements		Wider Environmental Enhancements	
	<p>Categories of wider environmental enhancements projects</p> <ul style="list-style-type: none"> Create community green spaces and supporting green infrastructure Bring neglected and run-down areas back into community use Maintain or improve community facilities Installation of resource efficiency/renewable energy measures Facilities updates with nature friendly alternatives 	<p>Types of wider environmental enhancements projects</p> <ul style="list-style-type: none"> Creating outdoor amenities (e.g. food growing areas, woodland trails) Creating and improving community farms Improvements to community halls to better fit current needs of local community Refurbishing community facilities (such as churches) to improve energy efficiency 	<ul style="list-style-type: none"> Increase in area of greenspace* Improved quality of greenspace* Greater access to green spaces* Community water enhanced and green infrastructure supported* Increase in use of outdoor and green spaces, and new facilities* Increased energy efficiency of buildings / resource-efficiency measures installed * Increased use of renewable energy / renewable energy generated / renewable energy measures installed * Increased use of sustainable products* Creation of green roof or green walls* Creation of community growing areas* Heritage features conserved and enhanced* Paths, verges and coastlines cleaned* Ponds and water courses managed and enhanced* 	<p>Improved public awareness of issues and projects</p> <ul style="list-style-type: none"> Sharing knowledge on the benefits of projects to the wider public <p>Wider social benefits:</p> <ul style="list-style-type: none"> Improved mental and physical health via greater access to greenspace and community facilities etc Increased sense of community More climate resilient communities

Inputs <i>(the resources committed and activities undertaken to deliver project outputs)</i>	Outputs <i>(direct products of project activities and may include types, levels and targets of services to be delivered by the project)</i>		Outcomes <i>(specific changes leading from projects; short to mid-term impacts)</i> <i>* formalised KPIs of the LDTCS</i>	Impacts <i>(fundamental intended and unintended change occurring in organisations, communities, or systems as result of project activities within the long-term)</i>
		<ul style="list-style-type: none"> Enhancing and enlarging community buildings and outdoor spaces Providing community green spaces 	<ul style="list-style-type: none"> Neglected and run-down areas are brought back into community use* Amount of waste diverted from landfill (tonnes) * Bags of waste collected (number of bags) * Cycle or walk ways created* Facilities updated with nature-friendly alternatives* Green Flag award received* Invasive non-native species managed* Maintain or improve community facilities, for example community halls. * Native trees planted* Play / meeting/ outdoor classroom /created* Pollinator friendly areas created* <p>Note: other social outcomes under general outcomes apply here as well.</p>	<ul style="list-style-type: none"> Greater awareness among communities where waste is seen as a resource

Assumptions (inputs to outputs) <i>Around individuals who take up the intervention</i>	Assumptions (outputs to outcomes) <i>Around the early changes brought about by intervention</i>	Assumptions (outcomes to impacts) <i>Around the benefits produced and possible unintended effects</i>
<ul style="list-style-type: none"> Those applying for funding are aware of LDTCS and know how to apply. There is a need for funding within the community to offset the negative impacts of landfill sites and WTS. The resources and skills needed to apply for and deliver the projects are available or can be accessed within the community. 	<ul style="list-style-type: none"> Projects are well-planned and properly thought through. There is commitment from volunteers and project leads to drive the project from start to finish. There is capacity to monitor outcomes and impacts. 	<ul style="list-style-type: none"> Projects are sustainable in the long-term and will work towards this during funding period. Ongoing monitoring will be established to assess long-term impacts. Community use and ownership of any assets created or improved

<ul style="list-style-type: none"> Assumes that participants will have the technical knowledge required to develop and implement some projects that may require some technical insight. 	<ul style="list-style-type: none"> Monitoring of outcomes and impacts is consistent across projects. Participants are aware of processes in place if things go wrong. 	
Supporting activities to help bring about the changes (assumptions) required		
<ul style="list-style-type: none"> Marketing efforts exist to raise awareness about the LDTCS and funding available. County Voluntary Councils (CVCs) and WCVA hold 'meet the funder' events to share project ideas, raise awareness and answer questions. FAQs are made available on website and guidance document to help potential applicants understand eligibility requirements and the application process. The new Multipurpose Application Portal (MAP), <i>providing a simplified application process</i> Funding/grant support officers offer help with writing project applications. WCVA provide a first point-of-contact for applicants. CVCs ensure groups have robust governance in place for due diligence checks undertaken as part of the application process. CVCs offer help with applications for organisations within their jurisdiction. 	<ul style="list-style-type: none"> Expert panel reviews project applications to ensure they are well planned and thought through and will achieve the beneficial outcomes/impacts desired. Project support is provided to help projects progress and meet their objectives. 	

Appendix C: Key Performance Indicators

Table C1: Progress against original LDTCS KPIs.

Colour coded cells in green denote current (revised) KPIs.

Target Title	Target Amount	Evidenced	% of Target	Unit of Self-Reported Measure
General Targets				
Followers on social media gained	41,971	83,452	199%	Number of individual followers registered
Greenhouse gas (GHG) emissions saved	6,250	34,790	557%	Tonnes of CO2e or instances
Income generated	85,773	79,176	92%	£
Jobs created	85	44	52%	Number
Jobs safeguarded	121	141	117%	Number
Number of communities benefiting from LDTCS funding*	1,168	491	42%	Number
Number of people engaged and informed (including volunteers and community members)*	543,606	1,088,983	200%	Number
Projected cost savings	201,053	1,516,941	754%	£
Talks/presentations/engagement events held*	2,729	1,089	40%	Number
Training or work experience opportunities offered	7,081	4,757	67%	Number
Visitors attracted	252,160	518,865	206%	Number

Biodiversity Targets				
Engage and support participation and understanding to embed biodiversity*	6,834	1,471	22%	Number of initiatives
Engagement events	582	439	75%	Number of events
Hedgerow planted or managed	94	62	66%	Number of hedgerows
Improve conditions to help native species, pollinators and provide opportunities for new planting*	696	186	27%	Number of initiatives
Sites of invasive non-native species managed*	852	45	5%	Number of initiatives
Landscape or catchment managed	50	41	82%	Number of sites
Native trees planted	11,769	11,357	96%	Number of trees
Sites of pollinator-friendly planting created as part of a broader habitat management programme*	219	107	49%	Number of initiatives
Records/ monitoring data shared	5,344	4,239	79%	Number of records
Restore, maintain and enhance natural habitats*	579	166	29%	Number of habitats
S7 species targeted	513	225	44%	Number of species
Specialist S7 habitat created, managed or enhanced	216	142	66%	Number of habitats
Woodland managed*	1,337	300	22%	Number of initiatives

Waste Minimisation Targets				
Encourage prevention, re-use, recovery and recycling of waste*	8,579	962	11%	Number of initiatives
Engage and support understanding to enable waste to be seen as a resource*	1,902	768	40%	Number of initiatives
Income generated	39,825	135,308	340%	£
People helped (including contribution to alleviation of food or material poverty if appropriate to measure)	9,646	19,557	203%	Number of people
Reduce food waste and support initiatives such as composting*	125	66	53%	Number of initiatives
Tonnage diverted from landfill	3,404	25,536	750%	Tonnes
Tonnage recycled	23	4,364	19310%	Tonnes
Tonnage reduced	1,143	25,139	2200%	Tonnes
Tonnage reused	639	310	49%	Tonnes
Wider Environmental Enhancement Targets				
Amount of waste diverted from landfill	1,734	565	33%	Tonnes
Area or Km of path/verges/ coastline cleaned	1,239	2,533	204%	Km
Bags of waste collected	2,155	1,868	87%	Number of bags
Bring neglected and run-down areas back into community use*	268	41	15%	Number of initiatives
Community growing areas created	47	31	66%	Number of areas
Create and enhance community water and green spaces and supporting green infrastructure*	172	81	47%	Number of initiatives

Cycle or walkways created	32	17	53%	Number of cycle/walkways
Facilities updated with nature-friendly alternatives*	42	20	48%	Number of facilities
Green Flag award received	3	3	100%	Number of awards
Green roof or green walls created	12	5	42%	Number of walls/roofs
Green space created or enhanced	1,152	88	8%	Number of spaces
Groups or people using new facilities	28,794	413,733	1437%	Number of people/groups
Heritage features conserved or enhanced	23	24	104%	Number of features
Invasive non-native species managed	84	25	30%	Number of species
Maintain or improve community facilities, for example community halls*	104	41	39%	Number of initiatives
Native trees planted	6,780	2,510	37%	Number of trees
Play / meeting/ outdoor classroom /created	1,138	24	2%	Number of created
Pollinator friendly areas created	157	50	32%	Number created
Ponds and water courses managed and enhanced	128	77	60%	Number created/enhanced
Renewable energy generated	16	11	69%	N/A
Renewable energy measures installed*	17	8	47%	Number of measures installed
Resource-efficiency measures installed*	48	26	54%	Number of measures installed

Appendix D: Sampling Strategies

Table D1: Sampling Strategy – Surveys

Stakeholder	Population Definition	Sampling Method	Sampling Objective	Sampling Frame
Grant holders	Applicants to the LDTCS that were successful (across funding rounds 1 to 5).	Whole population sample - the sampling frame is the same as the population and every member of the sample frame that we have contact details for will be included in the sample and contacted. We recognise that response rates will not be 100%.	To gather data from across the population and that can be said to be representative.	Whole population - to be provided by WCVA.
Unsuccessful applicants	Applicants to the LDTCS that were unsuccessful (across funding rounds 1 to 5).	A sampling frame of unsuccessful applicants and their contact details will be obtained from WCVA. All members of the sampling frame will be contacted. We recognise that response rates will not be 100%.	To gather data from as many unsuccessful applicants as possible. We do not expect a high response rate for this stakeholder group.	Sampling frame from whole population - to be provided by WCVA (if this can be shared with Eunomia).

WLGA (representing 22 Welsh Councils)	Individuals within the WLGA who have knowledge of the LDTCS or for whom the activities and objectives of the LDTCS are likely to be relevant. This will restrict the survey to those local authorities that have sites eligible for LDTCS sites.	Whole population sample - the sampling frame is the same as the population and every member of the sample frame that we have contact details for will be included in the sample and contacted. We recognise that response rates will not be 100%.	To gather relevant data from informed WLGA stakeholders (as many as possible).	Whole population - (Welsh local councils that have eligible LDTCS sites) to be provided by WCVA. ⁴⁸
County Volunteer Councils (CVC's)	Individuals within CVCs that were involved in the project application process.	Whole population sample - the sampling frame is the same as the population and every member of the sample frame that we have contact details for will be included in the sample and contacted. We recognise that response rates will not be 100%.	To gather relevant data from informed CVC stakeholders (as many as possible).	Whole population (19 CVC's) to be provided by WCVA.

⁴⁸ Local authorities under the WLGA did not participate in surveys or interviews specifically aimed at that group, although local authority projects were included in our survey of successful LDTCS projects. This was due to the challenge of identifying local authority participants with relevant experience and knowledge of the LDTCS to participate in surveys and interviews could not be identified.

Wales Environment Link (WEL)	WEL members with relevant knowledge and experience of the LDTCS, or who have an interest in the scheme objective.	WEL will provide a list of members that meet the population definition. A purposive sample will be identified from this list, based on: - Level of knowledge and experience of LDTCS. - Representation of NGOs across LDTCS priorities, project themes and regions.	Email with links to the grant holders and unsuccessful applicants survey.	Participant numbers at 10.
Landfill Operators	Individuals that have some experience/awareness of the LDTCS and associated projects and that have an interest in the scheme and its activities and objectives, where this is possible.	Whole population of landfill operators in Wales.	To gather information on: - Level of knowledge of the scheme. - Whether they receive any progress reports. - What they think the scheme should develop into the future (requires background context). - How they want to be acknowledged as contributing to tax on the scheme in the future.	Participant numbers at 18. It is noted that it is likely not all landfill operators will engage with survey due to limited knowledge or awareness of the scheme.

Table D2: Sampling Strategy – Interviews

Stakeholder	Population Definition	Sampling Method	Participant Number	Sampling Objective	Sample to include (interviews may fulfil multiple criteria or include groups)
Grant holders	Applicants to the LDTCS that were successful (across all funding rounds).	Purposive	4	Maximise variance: - Successful/less successful projects. - Different localities; funding rounds; themes.	A mixture of: - Successful and less successful projects. - Rural, urban and suburban projects. - Projects across the themes. - Projects from earlier and later funding rounds. This will be determined through discussions with WG, WCVA and a review of project monitoring forms.

Unsuccessful applicants	Applicants to the LDTCS that were unsuccessful (across all funding rounds).	Purposive	4	Critical case / typical case: <ul style="list-style-type: none"> - Unsuccessful applicants that went on to deliver projects through alternative means (2). - Unsuccessful applicants that did not go on to deliver projects through alternative means (2). - Applicants that are able to talk about their experiences with the application process (4). 	<ul style="list-style-type: none"> - 2 participants that went on to deliver their project through alternative means. - 2 participants that did not go on to deliver their project through alternative means <p>This will be determined by those responding to the unsuccessful applicants survey.</p>
WCVA	Individuals within the WCVA that have experience/awareness of the LDTCS, its administration, award process and ongoing management and monitoring of projects.	Purposive	Up to 4	Key informants: <ul style="list-style-type: none"> - Individuals with key information relating to research questions. 	Individuals with knowledge and experience of: <ul style="list-style-type: none"> - LDTCS administration. - Award process. - Ongoing management and monitoring of projects. - Key individuals mentioned by WG.

LDTCS Expert Advisory Panel	Present members of the LDTCS Expert Advisory Panel that review LDTCS applications.	Purposive	Up to 4	Key informants: - Individuals with key information relating to research questions.	Individuals with knowledge and experience of: - Reviewing applications. - Award process. - The review process now, in the past, and how this has changed over the years. This will be determined by Eunomia in collaboration with WG and WCVA.
Welsh Government	Individuals within Welsh Government with relevant knowledge and experience of the alignment of the LDTCS with relevant policy and legislation and key priorities.	Purposive	3	Key informants: - Individuals with key information relating to research questions	Policy experts for each theme: 1 - Biodiversity 1 - Wider environmental enhancements 1 - Waste minimisation and diversion from landfill. Alternatively, this might be grouped by priority policy. Eunomia to suggest individuals for interview (contact details have been provided by WG).
Natural Resources Wales	Individuals within the NRW that have experience/awareness of the LDTCS.	Purposive	Up to 4	Maximise variance: - NRW expertise.	Natural Resources Wales officials with experience across scheme priorities. WG / WCVA to provide contact information.

Office for Budget Responsibility (OBR)	Individuals within the OBR with an understanding of the landfill disposals tax and its projected future revenue.	Purposive	1	Key informants: - Individuals with key information relating to research questions.	Individual/Individuals with knowledge/experience of: - LDT in Wales. - Landfill Communities Fund Tax Credit in England & Scotland (if possible). - Current and future revenue estimates WG to provide contact information (if available).
English and Scottish Scheme Operators	Individuals that work/volunteer within the English and Scottish Landfill Communities Fund scheme that have relevant knowledge and experience of the impact of the schemes and of assessing value for money.	Purposive	2	Key informants: - Individuals with key information relating to research questions at SEPA and ENTRUST.	Individuals with knowledge/experience of: - Impact of schemes. - Value for money. Eunomia to identify relevant contacts.

Appendix E: Engaged Stakeholder Organisations

This outlines the list of stakeholder organisations engaged as part of the review, either as direct participants in primary research (via surveys and/or interviews) or supported the primary research (by disseminating surveys or identifying potential stakeholders we could speak to).

- Caerphilly Miners Centre for the Community
- ENTRUST
- Harlech and Arduwy Leisure
- Innovate Trust
- LDTCS Expert Advisory Panel (Stakeholders from: Keep Wales Tidy; The Wildlife Trusts; Wrexham County Borough Council; Natural Resources Wales)
- Natural Resources Wales
- Office for Budget Responsibility
- Scottish Environmental Protection Agency (SEPA)
- Treeflights
- Wales Council for Voluntary Action (WCVA)
- Wales Environment Link (WEL) members
- Welsh Government
- Welsh Revenue Authority
- Wildlife Trusts Wales

Appendix F: Applications by Round, Location and Theme

Table F1: Round 1 - Applications by Region and Theme

Region	Biodiversity	Waste Minimisation	Wider Environmental Enhancement	Multiple Themes	Applications
North Wales	4	2	9	5	20
Mid and West Wales	4	4	6	0	14
South Wales Central	1	3	3	5	12
South Wales East	4	4	5	2	15
South Wales West	1	0	7	0	8
Multi County	1	1	0	0	2
Total	15	14	30	12	71

Source: Expert Advisory Panel (2018). *Panel Report Round 1*.

Table F2: Round 2 – Applications by Region and Theme

Region	Biodiversity	Waste Minimisation	Wider Environmental Enhancement	Multiple Themes	Applications
North Wales	6	2	12	4	24
Mid and West Wales	2	2	8	0	12
South Wales Central	2	4	7	1	14
South Wales East	1	4	3	0	9
South Wales West	1	2	17	3	23
Multi County	0	0	0	0	0
Total	12	14	47	8	82

Source: Expert Advisory Panel (2019a). *Panel Report Round 2*.

No theme data available for one application.

Table F3: Round 3 - Applications by Region and Theme

Region	Biodiversity	Waste Minimisation	Wider Environmental Enhancement	Multiple Themes	Applications
North Wales	3	9	13	2	28
Mid and West Wales	1	1	5	2	10
South Wales Central	2	1	5	0	6
South Wales East	2	1	7	2	12
South Wales West	0	1	5	1	8
Multi County	1	0	4	0	5
Total	9	7	25	28	69

Source: Expert Advisory Panel (2019b). *Panel Report Round 3*.
No theme data available for one application.

Table F4: Round 4 - Applications by Region and Theme

Region	Biodiversity	Waste Minimisation	Wider Environmental Enhancement	Multiple Themes	Applications
North Wales	5	1	6	6	18
Mid and West Wales	3	5	5	3	17
South Wales Central	2	1	4	0	7
South Wales East	0	1	2	2	5
South Wales West	1	2	2	5	12
Multi County	0	1	0	0	1
Total	11	11	19	16	60

Source: Expert Advisory Panel (2020). *Panel Report Round 4*.
No theme data available for three applications.

Table F5: Round 5 - Applications by Region and Theme

Region	Biodiversity	Waste Minimisation	Wider Environmental Enhancement	Multiple Themes	Applications
North Wales	3	3	7	5	18
Mid and West Wales	0	1	5	2	9
South Wales Central	1	5	6	2	14
South Wales East	0	1	5	2	8
South Wales West	0	4	9	1	15
Multi County	2	3	0	0	5
Total	6	17	32	12	69

Source: Expert Advisory Panel (2021). *Panel Report Round 5.*,
 No theme data available for two applications.

Appendix G: Awards by Round, Location and Theme

Table G1: Round 1 - Awards by Region and Theme

Region	Biodiversity	Waste Minimisation	Wider Environmental Enhancement	Multiple Themes	Applications
North Wales	2	1	2	2	7
Mid and West Wales	2	2	5	0	9
South Wales Central	0	1	0	0	1
South Wales East	2	2	2	0	6
South Wales West	1	0	1	0	2
Multi County	1	1	0	0	2
Total	8	7	10	2	27

Source: WCVA (No Date). *Grant Awards – Round 1 2018-19.*

Table G2: Round 2 – Awards by Region and Theme

Region	Biodiversity	Waste Minimisation	Wider Environmental Enhancement	Multiple Themes	Applications
North Wales	3	1	1	0	5
Mid and West Wales	3	1	1	0	5
South Wales Central	0	0	1	0	1
South Wales East	0	0	1	0	1
South Wales West	0	0	5	0	5
Multi County	0	0	0	0	0
Total	6	2	9	0	17

Source: WCVA (No Date). *Grant Awards – Round 2 2018-19.*

Table G3: Round 3 – Awards by Region and Theme

Region	Biodiversity	Waste Minimisation	Wider Environmental Enhancement	Multiple Themes	Applications
North Wales	0	0	3	4	7
Mid and West Wales	0	0	1	0	1
South Wales Central	2	0	2	0	4
South Wales East	0	0	1	1	2
South Wales West	0	0	1	0	1
Multi County	0	1	0	0	1
Total	2	1	8	5	16

Source: WCVA (No Date). *Grant Awards – Round 3 2019-20.*

Table G4: Round 4 - Awards by Region and Theme

Region	Biodiversity	Waste Minimisation	Wider Environmental Enhancement	Multiple Themes	Applications
North Wales	4	0	1	2	7
Mid and West Wales	3	2	1	3	9
South Wales Central	0	0	2	0	2
South Wales East	0	0	1	1	2
South Wales West	0	1	1	0	2
Multi County	0	0	0	0	0
Total	7	3	6	6	22

Source: WCVA (No Date). *Grant Awards – Round 4 2019-20.*

Table G5: Round 5 - Awards by Region and Theme

Region	Biodiversity	Waste Minimisation	Wider Environmental Enhancement	Multiple Themes	Applications
North Wales	2	2	3	4	11
Mid and West Wales	1	0	2	0	3
South Wales Central	1	2	2	3	8
South Wales East	0	0	1	3	4
South Wales West	0	0	1	2	3
Multi County	0	1	0	0	1
Total	4	5	9	12	30

Source: WCVA (No Date). *Grant Awards – Round 5 2020-21.*

Appendix H: Awards by Round, Location and Theme

Table H1: Round 1 – Funding by Region and Theme

Region	Biodiversity	Waste Minimisation	Wider Environmental Enhancement	Multiple Themes	Total Funding
North Wales	£96,830	£48,000	£36,220	£97,835	£278,885
Mid and West Wales	£86,424	£93,595	£182,198	£0	£362,217
South Wales Central	£0	£48,558	£0	£0	£48,558
South Wales East	£56,000	£59,797	£43,162	£0	£158,959
South Wales West	£8,123	£0	£49,999	£0	£58,122
Multi County	£49,999	£49,976	£0	£0	£99,975
Total	£297,376	£299,927	£311,579	£97,835	£1,006,716

Source: WCVA (No Date). *Grant Awards – Round 1 2018-19.*

Table H2: Round 2 – Funding by Region and Theme

Region	Biodiversity	Waste Minimisation	Wider Environmental Enhancement	Multiple Themes	Total Funding
North Wales	£108,200	£49,999	£44,354	£0	£202,553
Mid and West Wales	£146,105	£49,952	£43,814	£0	£239,871
South Wales Central	£0	£0	£49,999	£0	£49,999
South Wales East	£0	£0	£42,826	£0	£42,826
South Wales West	£0	£0	£193,382	£0	£193,382
Multi County	£0	£0	£0	£0	£0
Total	£254,305	£99,951	£374,375	£0	£728,631

Source: WCVA (No Date). *Grant Awards – Round 2 2018-19.*

Table H3: Round 3 – Funding by Region and Theme

Region	Biodiversity	Waste Minimisation	Wider Environmental Enhancement	Multiple Themes	Total Funding
North Wales	£0	£0	£137,917	£193,615	£331,532
Mid and West Wales	£0	£0	£49,999	£0	£49,999
South Wales Central	£97,134	£0	£83,999	£0	£181,133
South Wales East	£0	£0	£32,019	£49,995	£82,014
South Wales West	£0	£0	£25,000	£0	£25,000
Multi County	£0	£49,996	£0	£0	£49,996
Total	£97,134	£49,996	£328,934	£243,610	£719,674

Source: WCVA (No Date). *Grant Awards – Round 3 2019-20.*

Table H4: Round 4 - Funding by Region and Theme

Region	Biodiversity	Waste Minimisation	Wider Environmental Enhancement	Multiple Themes	Total Funding
North Wales	£130,786	£0	£9,950	£96,913	£237,649
Mid and West Wales	£89,767	£99,879	£20,000	£149,898	£359,544
South Wales Central	£0	£0	£67,355	£0	£67,355
South Wales East	£0	£0	£49,999	£49,999	£99,998
South Wales West	£0	£35,215	£49,098	£0	£84,313
Multi County	£0	£0	£0	£0	£0
Total	£220,553	£135,095	£196,402	£296,810	£848,860

Source: WCVA (No Date). *Grant Awards – Round 4 2019-20.*

Table H5: Round 5 - Funding by Region and Theme

Region	Biodiversity	Waste Minimisation	Wider Environmental Enhancement	Multiple Themes	Total Funding
North Wales	£71,704	£63,630	£64,400	£177,053	£376,787
Mid and West Wales	£19,452	£0	£96,734	£0	£116,186
South Wales Central	£49,999	£97,194	£94,269	£125,350	£366,812
South Wales East	£0	£0	£49,999	£304,968	£354,967
South Wales West	£0	£0	£8,843	£63,211	£72,054
Multi County	£0	£49,999	£0	£0	£49,999
Total	£141,156	£210,823	£314,245	£670,582	£1,336,805

Source: WCVA (No Date). *Grant Awards – Round 5 2020-21.*

Appendix I: Value for Money

Table I1: Direct Benefits of the Landfill Disposals Tax Communities Scheme

Theme	Direct Benefits
General	<ul style="list-style-type: none"> • Improved community awareness of projects • Cost savings on food bills • Training opportunities created • Volunteering opportunities created • Education and engagement of attendees • Job creation • Job safeguarding • Community engagement opportunities for young adults with learning difficulties
Biodiversity	<ul style="list-style-type: none"> • Development and enhancement of a site with food trees, soft fruit, and grape vines • Installation of bug hotel • Installation of owl and bird boxes • Planting of native trees • Animal species conservation, e.g. red squirrels • Improved public awareness of conservation • Planting of wildflowers and bulbs
Waste minimisation	<ul style="list-style-type: none"> • Installation of recycling bins • Installation of composting bins • Installation of water butts
Wider environmental enhancements	<ul style="list-style-type: none"> • Conservation of heritage feature • Construction of amphitheatre • Creation of community garden • Creation of ponds • Creation of wildlife meadows • Improvement of green spaces

Other, e.g.
physical
infrastructure
and equipment
purchasing

- Building of community building
 - Safeguarding of community hall
 - Purchasing of computers and project dissemination equipment
 - Replacement of pool windows
 - Repair of car park lighting
 - Pool improvements
-

Table I2: Costs and Benefits of Select LDTCS-funded Projects

Project Details	Costs	Monetised Benefits	Non-Monetised Benefits	Ratio (using only monetizable benefits)
<p>North Wales Wildlife Trust: Wild Wetlands Corsydd Gwylt Round: 4 Theme: Biodiversity Reporting Period: June 2020 to December 2021 (18 months)</p>	<p>Actual: £61,625 In-Kind: £33,760 Total: £95,386</p> <p>Additional Funding Secured: £51,835</p>	<p>425 visitors were attracted, monetised as £2,138.</p>	<p>General: 465 people engaged and informed (including volunteers and community members); 13 talks/presentations/engagement events held; and 300 followers on social media gained</p> <p>Biodiversity: 1 invasive non-native species managed; 1 woodland managed; 3 specialist S7 habitats created, managed, or enhanced; 8 S7 species targeted; and 1 hedgerow planted or managed</p>	<p>0.02 (<1, not favourable)⁴⁹</p>
<p>Radnorshire Wildlife Trust: Resilient Reserves for the Heart of Wales</p>	<p>Actual: £28,267 In-Kind: £9,308 Total: £37,576</p>	<p>4,150 visitors were attracted ((£14,560), and £50 of income was generated, giving</p>	<p>General: 4 communities benefiting from LDTCS funding; 255 people engaged and informed (including volunteers and community members); 8 talks/presentations/engagement events</p>	<p>0.4 (<1, not favourable)¹</p>

⁴⁹ If additional KPIs can be monetised, the BCR would likely be far more favourable.

Project Details	Costs	Monetised Benefits	Non-Monetised Benefits	Ratio (using only monetizable benefits)
<p>Round: 1</p> <p>Theme: Biodiversity</p> <p>Reporting Period: October 2018 to September 2019 (12 months)</p>		<p>total monetised benefits of £14,610.</p>	<p>held; 2 training or work experience opportunities offered; and 426 followers on social media gained</p> <p>Biodiversity: 2 invasive non-native species managed; 2 woodlands managed; 8 specialist S7 habitats created, managed or enhanced; 1 landscape or catchment managed; 205 records/ monitoring data shared; and 5 green spaces were created or enhanced</p>	
<p>Cardiff University: Cardiff University Community Gateway Wider - Grange Pavilion</p> <p>Round: 2</p> <p>Theme: Wider Environmental Enhancements</p>	<p>Actual: £65,592 In-Kind: £2,940 Total: £68,532</p> <p>Additional Funding Secured: £1,532,574</p>	<p>£11,000 of income was generated and 1 job was created (£27,966), giving total monetised benefits of £38,966</p>	<p>General: 4 communities benefiting from LDTCS funding; 7,316 people engaged and informed (including volunteers and community members); 23 talks/presentations/engagement events held; and 629 followers on social media gained</p> <p>Biodiversity: 4 green spaces created or enhanced; 4 cycle or walk ways created; 4 pollinator friendly areas created; 12</p>	<p>0.6 (<1, not favourable)¹</p>

Project Details	Costs	Monetised Benefits	Non-Monetised Benefits	Ratio (using only monetizable benefits)
Reporting Period: June 2019 to February 2020 (9 months)			community growing areas created; 5 ponds and water courses managed and enhanced. Environmental enhancement: 24 groups or people are using the new facilities; 4 resource-efficiency measures have been installed; and 1 renewable energy measure has been installed.	
Greenfield Valley Trust: Pathways to the Past Round: 1 Theme: Wider Environmental Enhancements Reporting Period:	Actual: £27,268 In-Kind: £2,611 Total: £29,879 Additional Funding Secured: £4,539	5,752 visitors were attracted, giving total monetised benefits of £20,180	General: 2 communities benefiting from LDTCS funding and 96 people engaged and informed (including volunteers and community members) Environmental enhancement: 2 sites enhanced (Battery Mill and Strand Area); 2+ tonnes of waste put in skips and 106 bags of rubbish collected; 2 walk ways created; and 0.25 kilometres of path/verges/ coastline cleaned	0.7 (<1, not favourable) ¹

Project Details	Costs	Monetised Benefits	Non-Monetised Benefits	Ratio (using only monetizable benefits)
January to December 2019 (12 months)				
CBSA (Wales) Ltd: Wise up to Waste Round: 4 Theme: Waste Minimisation Reporting Period: July to December 2020 (6 months)	Actual: £24,427 In-Kind: £3,335 Total: £27,761 Additional Funding Secured: £25,592	2 jobs were created (£55,931), £8,085 of cost savings were projected, 700kg of waste was diverted from landfill (£186), and 80kg of tonnes were recycled (£21), giving total monetised benefits of £64,223	General: 75 people engaged and informed (including volunteers and community members) and 39 followers on social media gained Other initiatives: Reuse of surplus food from Fareshare and Community Composting; Community Composting Scheme set up and registered with Mysoil; and creation of WiseUptoWaste Tool Kit and its distribution.	2.3 (>1, favourable) ¹
Life Leisure Trust T/A Aneurin Leisure: Parc Bryn	Actual: £17,129 In-Kind: £4,105 Total: £21,234	1 job was created (£27,966), 406,499 visitors were	General: 35 communities benefiting from LDTCS funding; 2,371 people engaged and informed (including volunteers and	69 (>1, highly favourable)

Project Details	Costs	Monetised Benefits	Non-Monetised Benefits	Ratio (using only monetizable benefits)
<p>Bach recycling scheme</p> <p>Round: 1</p> <p>Theme: Waste Minimisation</p> <p>Reporting Period: January to December 2019 (12 months)</p>	<p>Additional Funding Secured:</p> <p>£4,145</p>	<p>attracted (£1,426,134), 18 tonnes of waste were diverted from landfill (£4,778), 17 tonnes of waste were recycled (£4,512), giving total monetised benefits of £1,463,390.</p>	<p>community members); and 18 talks/ presentations/ engagement events held</p> <p>Waste minimisation: 20 initiatives or events to encourage prevention, re-use, recovery and recycling of waste; 12 to reduce food waste and support initiatives such as composting; 13 to engage and support understanding to enable waste to be seen as a resource; 2,371 people have been helped, 10 tonnes of waste were reduced, and 16 tonnes were reused</p>	
<p>Wild Ground: Wild About Johnstown</p> <p>Round: 3</p> <p>Theme: Biodiversity / Wider Environmental Enhancement</p>	<p>Actual: £25,233 In-Kind: £328 Total: £25,561</p> <p>Additional Funding Secured:</p>	<p>1 Reserves Officer job was created (£27,966) and 200 native trees were planted (£195,333), giving total monetised</p>	<p>General: 3 communities benefiting from LDTCS funding (Rhosllannerchrugog, Ruabon, and Pen y Cae), 38 people engaged and informed (including 6 unique volunteers and 32 pupils); 4 talks/ presentations/ engagement events held; and 809 followers on social media gained</p>	<p>8.7 (>1, highly favourable)</p>

Project Details	Costs	Monetised Benefits	Non-Monetised Benefits	Ratio (using only monetizable benefits)
Reporting Period: November 2019 to November 2020 (12 months)	£6,665	benefits of £223,299 .	Biodiversity: 7 initiatives to restore, maintain and enhance natural habitats; 1 nature reserve landscape (and pondscape) across three reserves managed; and 22 species records across three sites recorded and shared with Cofnod (LERC). Environmental enhancement: 23 bags of waste collected; 1 km of path cleaned on Stryt Las; 3 ponds and water courses managed and enhanced; and 2 habitat and access works undertaken at two open-access nature reserves	
Radiate Arts CIC: Clywedog Creative Hub Round: 4 Theme: Biodiversity / Waste	Actual: £24,886 In-Kind: £16,273 Total: £41,159	1,800 tonnes of GHG emissions were saved (£433,800), £17,500 of income was generated, 2 jobs were created	General: 5 communities benefiting from LDTCS funding; 532 people engaged and informed; and 12 talks/ presentations/ engagement events held Biodiversity: 3 natural habitats restored, maintained and enhanced (3 nesting boxes, 1 bug hotel, clearing invasive	16.8 (>1, highly favourable)

Project Details	Costs	Monetised Benefits	Non-Monetised Benefits	Ratio (using only monetizable benefits)
<p>Minimisation / Wider Environmental Enhancement</p> <p>Reporting Period: June – November 2020 (6 months)</p>	<p>Additional Funding Secured: £19,476</p>	<p>(£55,931), £450 of cost savings were incurred, 14,323 visitors were attracted (£50,250), and 500 tonnes of waste were diverted from landfill (£132,720) giving total monetised benefits of £690,51.</p>	<p>species); 1 initiative to clear invasive vegetation around the Creative Hub ready for pollinating planting in Spring 2021; and 1 initiative to pollinate bulbs planted in November 2020.</p> <p>Environmental enhancement: 3,900 groups or people using new facilities; 1 renewable energy source utilised at the visitor centre; and 25 bags of waste collected</p>	
<p>Wild Elements CIC: Pollinators, People and Places</p> <p>Round: 3</p> <p>Theme: Biodiversity / Waste Minimisation / Wider</p>	<p>Actual: £10,738 In-Kind: £35,015 Total: £45,753</p> <p>Additional Funding Secured:</p>	<p>1 job was created (£27,966), 4,600 visitors were attracted (£16,138), 3 tonnes of waste were diverted from landfill (£796) and</p>	<p>General: 22 communities benefiting from LDTCS funding; 842 people engaged and informed; 91 talks/presentations/engagement events held; 4 jobs safeguarded; and 563 training or work experience opportunities offered</p> <p>Biodiversity: 19 initiatives to improve conditions to help native species;</p>	<p>8.5 (>1, favourable)</p>

Project Details	Costs	Monetised Benefits	Non-Monetised Benefits	Ratio (using only monetizable benefits)
Environmental Enhancement Reporting Period: July – December 2020 (6 months)	£93,858	350 native trees were planted (£341,833), giving total monetised benefits of £386,733.	pollinators and provide opportunities for new planting; 16 sites of specialist S7 habitat created, managed, or enhanced Waste minimisation: 1 initiative to encourage prevention, re-use, recovery and recycling of waste (installation of new recycling bins); 2 initiatives to reduce food waste and support initiatives such as composting Environmental enhancement: 12 initiatives to bring neglected and run-down areas back into community use; 9 initiatives to create and enhance community water and green spaces and supporting green infrastructure; and 4 areas of path/verges/ coastline cleaned	

Biodiversity Project #1 – North Wales Wildlife Trust: Wild Wetlands Corsydd Gwyllt

This project was awarded a grant of £49,525 in round 4. The project aimed to use management interventions to maintain and enhance the mosaic of habitats at Cors Goch Nature Reserve, Anglesey. It focussed on improving conditions for the wetland and heathland habitats, as well as embed biodiversity amongst the local community through volunteering opportunities, access improvements, improved interpretation and educational sessions.

Biodiversity Project #2 – Radnorshire Wildlife Trust: Resilient Reserves for the Heart of Wales

This project was awarded a grant of £39,610 in round 1. The project aimed to boost ecological resilience within nature reserves of the Wye catchment through restoration, enhancement and management of a range of natural habitats of local and national importance. The project would also encourage local communities to learn more about this precious biodiversity and participate in enlarging and connecting key sites.

Wider Environmental Enhancements Project #1 – Cardiff University: Cardiff University Community Gateway Wider - Grange Pavilion

This project was awarded a grant of £49,999 in round 2. The project aimed to coproduce a community facility which nurtures a resilient, welcoming and united community in the most ethnically diverse ward in Wales. The Grange Pavilion project redevelops a neglected Bowls Pavilion and Green as a multifunctional facility for Grangetown's diverse communities, providing civic amenities including multiple spaces for community use and for hire, and a community-focused café and garden for wellbeing, play, education, growing and biodiversity, meeting priorities identified by Grangetown communities. The funding received from LDTCS would enable the growing and biodiversity aspect of this project.

Wider Environmental Enhancements Project #2 – Greenfield Valley Trust: Pathways to the Past

This project was awarded a grant of £24,500 in round 1. The project aimed to improve public access at two locations within Greenfield Valley, create a new seating area, clear an area of historic fly-tip waste and take steps to manage future problems through signage, temporary cameras, clean-up days and education /awareness for the benefit of the local community.

Waste Minimisation Project #1 – CBSA (Wales) Ltd: Wise up to Waste

This project was awarded a grant of £49,889 in round 4. The project aimed to establish a community led Food Hub, offering: a food market repurposing surplus waste, a community garden with composting facilities, wise up to waste workshops and volunteering and work placement opportunities. Together, the project aimed to divert 4 tonnes of food waste from landfill whilst tackling food insecurity.

Waste Minimisation Project #2 – Life Leisure Trust T/A Aneurin Leisure: Parc Bryn Bach recycling scheme

This project was awarded a grant of £17,233 in round 1. The project aimed to involve the local community and general public to create a more welcoming and green space at Bryn Bach Park. The intention was through the grant money to implement recycling bins within the park grounds and visitor centre of Bryn Bach Park.

Biodiversity / Wider Environmental Enhancement Project – Wild Ground: Wild About Johnstown

This project was awarded a grant of £49,958 in round 3. The project aimed to include a mixture of wildlife-themed volunteering, community events, training days and activities on three nature reserves in Johnstown. This would make the sites more pleasant to visit, improve habitats for wildlife, and provide all members of the community with opportunities to get involved.

Biodiversity / Waste Minimisation / Wider Environmental Enhancement Project #1 – Radiate Arts CIC: Clywedog Creative Hub

This project was awarded a grant of £49,900 in round 4. The project aimed to provide benefits to all members of their local community by offering a space to create, learn, experience and enjoy working together. Radiate Arts CIC are committed to creative and educational workshops; wellbeing for mental and physical health; environmental courses including recycling, waste reduction, sustainable living, and seasonal cookery.

Biodiversity / Waste Minimisation / Wider Environmental Enhancement Project #2 – Wild Elements CIC: Pollinators, People and Places

This project was awarded a grant of £47,099 in round 3. Through creating a Gardening for Well-being Club, the project aimed to expand community facilities for leisure and learning, provide work experience and accredited training, extend habitat to increase biodiversity, increase public engagement with, and understanding of, pollinators, biodiversity and the environment, and increase engagement with Treborth Botanic Garden and Wild Elements.