

REVISED JULY 2009

**PLEASE READ THIS IN FULL BEFORE COMPLETING
YOUR APPLICATION**

Guidance to the Listed Places of Worship Grant Scheme

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Introduction

This guidance is designed to help you in completing your application. *Please read this carefully before completing the application form.* If you require further assistance then please speak to one of our operators on 0845 601 5945. Calls will be charged at the local rate.

We will hold some of the information you give on computer. We will use this information to process applications and grants and to produce statistics. Some of this information may be shared with other grant-providing organisations such as English Heritage, the Heritage Lottery Fund, other relevant Lottery distributors and devolved administration heritage agencies, Cadw, Historic Scotland and Northern Ireland Environment Agency to avoid the possibility of duplicate payments being made.

Background

The Chancellor of the Exchequer announced in the Budget (March 2001) that he was to introduce an interim grant scheme which would return in grant aid the difference between 5% and the actual amount spent on VAT on eligible repairs and maintenance to listed places of worship. This was extended in the March 2004 Budget to cover the full amount spent on VAT for eligible works carried out on and after 1st April 2004.

The Government has made proposals to the European Commission for a reduced VAT rate of 5% for repairs and maintenance to listed places of worship. The scheme is currently due to continue until 31st March 2011 unless a permanent reduced rate is achieved earlier.

The Listed Places of Worship Grant Scheme

The scheme:

- applies only to repairs and maintenance to listed buildings that are used principally as places of worship;
- applies to listed places of worship *throughout the UK* which are included on the public registers of listed buildings kept for England, Scotland, Wales and Northern Ireland;
- applies to listed places of worship of all religions;
- applies to listed places of worship owned by or vested in a number of specified organisations which look after redundant churches;
- is non-discretionary;
- covers work carried out on and after 1st April 2001; and
- only accepts applications made in arrears.

For eligible works carried out between April 1st 2001 and March 31st 2004 the scheme uses the difference between the VAT paid (normally 17.5%) and 5% to calculate the grant allowed.

(The Government announced a temporary reduction in the rate of VAT payable from 1 December 2008. VAT will continue to be refunded at the rate incurred as per the invoice supporting the application).

For eligible works carried out on and after 1st April 2004, the scheme returns the full amount of VAT paid.

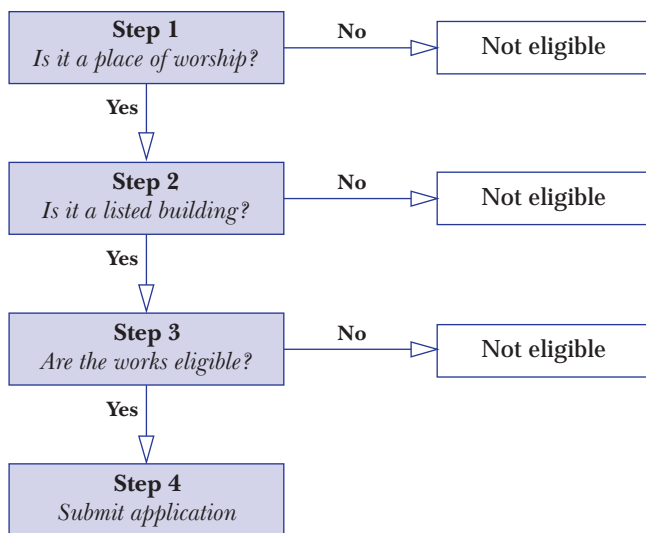
To check whether or not you are eligible for the scheme, please follow the 4-step process described below.

The 4-Step Process

The 4-step process illustrated below will assist you in understanding whether or not you are eligible for the scheme, and, if you think you are, to complete the application form.

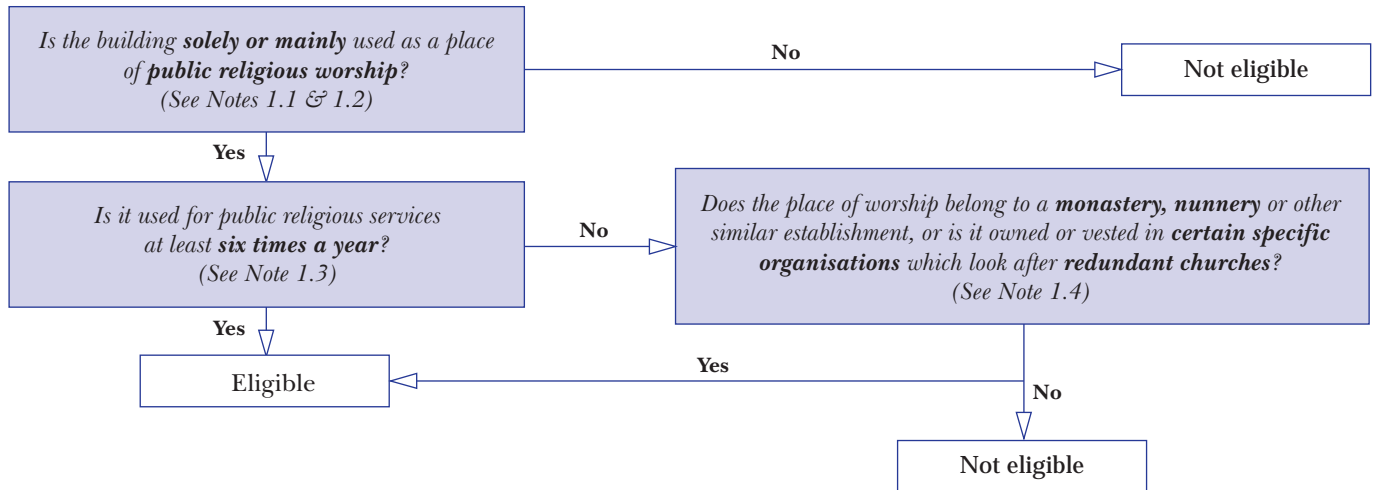
If you require any assistance then please speak to one of our operators on 0845 601 5945. Calls will be charged at the local rate.

4-Step Process



The steps are described in detail below.

Step 1 – Place of Worship



Note 1.1: 'solely or mainly'

The building's sole or main use must be as a public place of worship.

Ancillary listed buildings are not included unless they fulfil all the same conditions as the principal building, i.e. their sole or main use is as a place of public religious worship.

Note 1.2: 'public religious worship'

The scheme is designed to assist the repair of places or worship where the costs would be the responsibility of a local congregation or a recognised denomination or faith group. *Private chapels, and chapels at schools, colleges, universities, hospitals, prisons and almshouses*, are not eligible under the scheme unless ALL of the following apply:

- The building is available to the general public for at least 6 religious services a year, and that availability is publicised and is not by invitation only;
- The building's sole or main purpose is as a place of public religious worship;
- The costs of repair are the responsibility of a local congregation or recognised faith group.

A building used or available for use by a minister or religion wholly or mainly as a residence from which to perform the duties of his/her office is not included. Where a building meets all other eligibility criteria but includes a significant amount of space used for non-worship purposes, e.g. accommodation, leisure activities, commercial scale food preparation etc, we will not cover repairs to these areas.

The scheme covers only *formally constituted religious organisations*. You will be asked to certify that the religious organisation the place of worship serves:

- ⇒ has charitable status, or is recognised as a charity by HMRC or the Inland Revenue in Scotland or Northern Ireland; or
- ⇒ is covered by a parochial church council; or
- ⇒ if none of these apply, you will be asked to provide a copy of your constitution.

Note 1.3: 'six times a year'

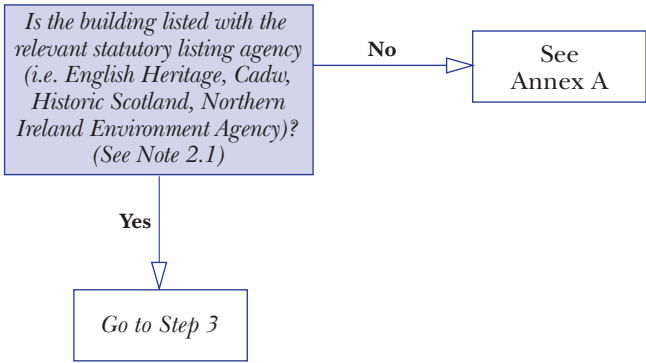
The building must be used as a *place of public worship* at least *six times a year*. You will be asked to certify that this is the case.

Note 1.4: 'monasteries, nunneries and specific organisations which look after redundant churches'

Places of worship used by monasteries, nunneries or other similar establishments, and churches owned or vested in certain specific organisations that look after *redundant places of worship* such as The Historic Chapels Trust, the Friends of Friendless Churches, the Scottish Redundant Churches Trust, the Churches Conservation Trust and the Welsh Religious Buildings Trust are not required to demonstrate the buildings are used for public religious worship at least six times a year.

For *monasteries and nunneries, and similar establishments of other faiths*, only the element of the building used for religious worship is eligible. Other areas within the building (e.g. accommodation, dining area etc) are not eligible. If works cover both eligible and ineligible areas, this split must be stated on the application.

Step 2 – Listed Building



If your claim is returned because we cannot identify your listing, it does not necessarily mean that the church is not listed - it may mean that the details recorded at the time of listing differ slightly to those on the application. You should return your application together with paperwork to demonstrate your listing with the relevant statutory listing agency.

Part of our approval process will be to check against the statutory records that your building is formally listed.

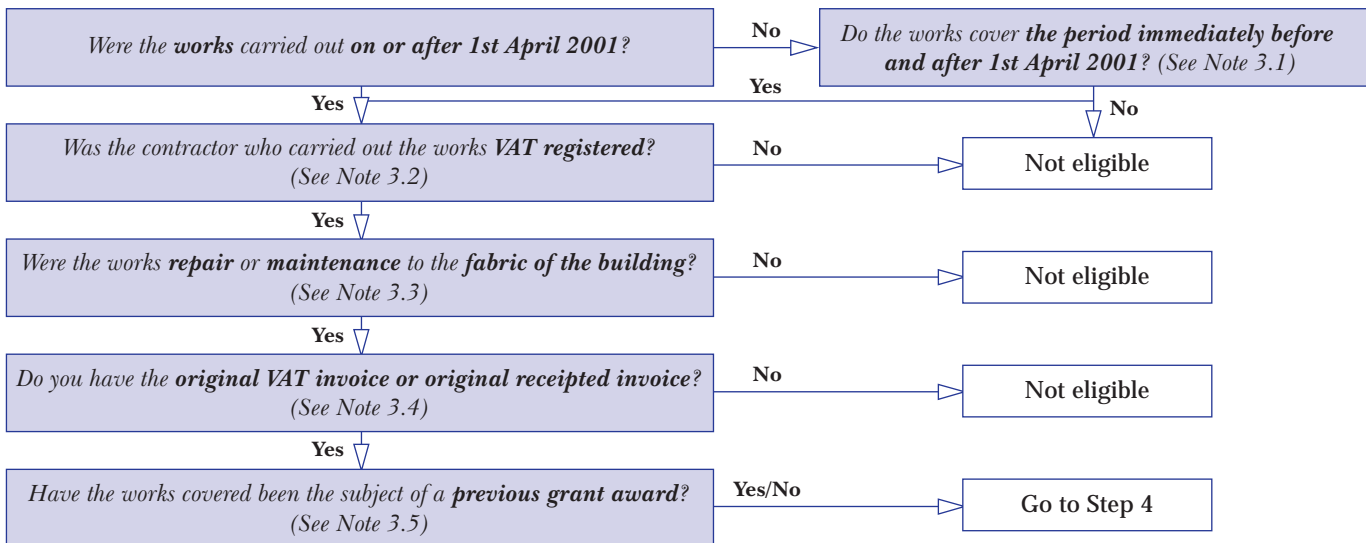
Buildings can be listed for their architectural or historic interest, close historical association with nationally important people or events, or group value by the listing authority in your country. Age and rarity are relevant considerations, and the older a building is, the more likely it is to be listed. Buildings under thirty years old are not normally considered for listing.

Details of how to apply to have a building listed are shown in Annex A.

Note 2.1: 'listed building'

In order to be eligible to apply, your church must be listed with the relevant statutory listing agency (English Heritage, CADW, Historic Scotland or Northern Ireland Environment Agency).

Step 3 – Eligible Expenditure



Note 3.1: 'before and after 1 April 2001'

If the invoice(s) submitted relate to works started before 1st April 2001 but finished after this date, you will need to declare the percentage of work carried out on or after 1st April 2001 in your application if the invoice does not make this clear.

'before and after 1 April 2004'

For invoices which cover works before and after 1 April 2004, if the invoice does not specify the split of works done before and after this date, either the percentage or cost of works done after 1 April 2004 must be declared on the application.

'before and after 1 December 2008'

Where invoices submitted relate to works both before and after the date of the temporary VAT change, and contain works at both 17.5% and 15%, the split must be declared on either the invoice or the application.

Note 3.2: 'VAT registered'

A registered VAT contractor must carry out the eligible works and maintenance. You cannot claim for VAT on materials unless they are incorporated into the fabric by a registered VAT contractor.

You should check that the contractor is registered for VAT by asking for his/her VAT registration number, which must be shown on the invoice. Post payment audit checks are carried out on a percentage of claims. If you are selected for one of these checks, you should be aware that we will contact all contractors for whom you have claimed VAT on your application, to confirm various details.

Places of worship that are registered for VAT (because they charge entrance fees or run business activities) and pay an effective net VAT rate of between 17.5% and 5%, will only be able to claim the difference between the amount of VAT they are allowed to claim under an agreement with HM Revenue & Customs and 5% for eligible works carried out between 1st April 2001 and 31st March 2004. Evidence of the agreement must be provided with the application. For works carried out on and after 1st April 2004, the full amount of VAT paid can be claimed.

Note 3.3: 'repair or maintenance'

Only works carried out to *repair or maintain* the building are eligible.

Works to repair or maintain the *fabric* of the building are eligible, along with, since 22nd March 2006, repairs to turret clocks, fixed pipe organs, pews and bells, and professional fees associated with the range of eligible repairs. Please refer to the eligibility checklist on page 7 for full details.

The fabric includes its foundations, walls, roofs, rainwater goods, drainage, internal surfaces, floors, stairs, landings, lightning conductors and all its doors and windows (this covers maintenance to a window as well as repair, so that the provision of a grille to protect a valuable window may be eligible).

Services supplied in connection with the repair works (such as *plumbing, heating and electrical*) are only eligible where:

- They are required TEMPORARILY in order to carry out eligible repair works. If they are not removed after the associated works, they are ineligible; or
- They were previously in a good working order, but were damaged whilst undertaking eligible works; or
- They needed to be moved solely to allow eligible works to be undertaken.

They are not eligible where:

- They were necessary for Health & Safety reasons (deterioration due to age);
- They were merely carried out at the same time as eligible works; or
- They were damaged at the same time as the fabric undergoing eligible repair.
- They result in an upgrade of the services. (*we will pay up to the cost of reinstating the original fittings. Where these are no longer practical or legal (according to current legislature or procedures), you should obtain a cost from the contractor equivalent to reinstating the original fittings, and include this with your application.*)

Works to *fixtures and fittings*, such as kitchen and toilet fittings, floor coverings, furniture (other than pews), shelving, noticeboards and detachable items are not eligible.

Construction of *new buildings or parts of buildings* are not eligible.

Works to *ancillary buildings and structures* such as gravestones and graveyard monuments, boundary walls, gates, gardens, lychgates or car parks are not eligible.

The cost of *professional services*, directly related with eligible repairs, of architects, structural engineers, surveyors, planning supervisors, archaeologists, H&S advisors, bat inspectors and professional fundraisers are eligible from 22nd March 2006. Where these costs cover works before and after this date, or relate to a combination of eligible and ineligible works, the correct apportionment of fees together with justification, should be declared on either the invoice or the application. In all cases, an invoice must be provided to demonstrate the repair works to which the fees relate.

Claims for *professional fees* alone will not be accepted. Any fees undertaken prior to the associated works, can only be reclaimed when supported by an invoice for all or part of the works to which they relate. Fees after the contract or works must be accompanied by an invoice for the works (*this can be a copy or an original, as it is only for verification purposes. Copies of previous paperwork will not be retrieved by the LPW Grant Scheme to provide this evidence*). Professional fees related to ineligible works will be ineligible.

Claims for *surveys, reports* and *investigations* alone will not be accepted. Any fees undertaken prior to the associated works, can only be reclaimed when supported by an invoice for all or part of the works to which they relate.

Professional fees relating to *Maintenance Plans* are only eligible where the plan is specific to the contract of works being claimed, and the works themselves are eligible. Long term Maintenance Plans (i.e. those covering intended works over a timescale - 5 year, 10 year, etc) are ineligible.

The term *Access Audit* is used

- to describe an aspect of preliminary works prior to fabric repairs, to consider how the necessary repairs can safely be undertaken; or
- to describe an examination of how a building is physically accessed by the public, including disabled people, or how this can be improved.

Under the scheme, only the former is eligible.

We use the term 'drains' to mean the pipework that **removes** water from the site rather than brings it in. Repair or maintenance work to **drains** (foul water, surface water, French) or rainwater goods are eligible provided they are within the boundary walls. If the invoice does not specify the type of drain, this must be included within the application.

Materials cannot be claimed unless they are incorporated into the fabric by a VAT registered contractor, and relate to eligible works. In addition, they cannot be claimed unless supported by the related contractor invoice.

Pipe organ repair or maintenance is only eligible where:

- The organ is built as part of, or is permanently incorporated into, the fabric of the building, and
- The works were carried out on or after 22nd March 2006.

Revoicing or retuning is ineligible unless it immediately follows an eligible repair.

If possible, please provide a schedule of works or an organ certificate (this can be provided by your contractor). We also recognise that the availability of organ contractors means that some travel or accommodation might form part of the invoice. Such elements are eligible.

Repair or maintenance work to **Altars**, are only eligible where the altar is built as part of the fabric, or is permanently incorporated into the fabric (i.e. to move it would cause damage to the fabric). If this is the case, please clarify on the application form. Altars which constitute a moveable piece of furniture are not eligible.

Repair or maintenance work to **monuments**, are only eligible where they are built as part of the fabric, or are permanently incorporated into fabric (i.e. to move, would cause damage to the fabric). If this is the case, please clarify on the application form.

Pest control is eligible, provided it relates to the fabric. If the invoice does not specify the type of pest, this must be included within the application.

Repair of damage caused to the fabric as a result of *metal thefts* (including replacement of stolen metals) are eligible. In the majority of cases, insurers will meet the cost of such damages, however these will usually exclude the VAT amount, which should be reclaimed through this scheme. You should ensure that the invoice supporting the claim is not addressed to the insurance company, but to the church, or relevant contact within the church. If you are not covered by Insurance, the entire VAT amount can still be claimed through this scheme. You should be aware however that certain preventative measures (including *SmartWater Technology*) are ineligible.

Eligibility Checklist

The following list details the items that are deemed either eligible or ineligible under the scheme. Please note that this is not an in-exhaustive list as there maybe areas that we have overlooked. If you are in any doubt as to whether your claim qualifies for a grant, please contact the Listed Places of Worship Grant Scheme direct on 0845 601 5945.

***ITEMS SHOWN IN PURPLE - WORKS ARE ONLY ELIGIBLE FROM 22nd MARCH 2006.**

ELIGIBLE ITEMS		
<p>BUILDING</p> <ul style="list-style-type: none"> • Roof repairs • Chancel repairs • Vestry repairs • Tower repairs • Parapet repairs • Purlin repairs • Replastering • Repointing • Stonework repairs • Timber (<i>fabric</i>) repairs • Rainwater Goods repairs • Guttering repairs • Window reglazing • Window Grilles / Bars • Transept repairs • Pinnacles repairs • Rhones repairs • Gable repairs • Drainage repairs (<i>rainwater, foul water, French drain or soakaway - all within the boundary walls</i>) • Window repairs (<i>or like for like replacement</i>) • Floor repairs (<i>actual floor/tiles only</i>) 	<p>EXTERNAL</p> <ul style="list-style-type: none"> • Weathercock repairs/regilding • Spire repairs • Lightning conductor • Flagpole (<i>only if on church</i>) • Cross (<i>only if on church</i>) <p>INTERNAL</p> <ul style="list-style-type: none"> • Door repairs (<i>if built into, or permanently incorporated into the fabric</i>) • Altar repairs (<i>if built into, or permanently incorporated into the fabric</i>) • Font repairs (<i>if built into, or permanently incorporated into the fabric</i>) • Monument (<i>if built into, or permanently incorporated into the fabric</i>) • Wall painting / Murals (<i>travel costs also eligible</i>) • Pipe Organ repairs (<i>mechanism, casing, blowing plant, re-leathering. Also, retuning and revoicing if following a repair</i>) • Fitted pews (<i>inc upholstery, stripping, french polishing</i>) 	<p>GENERAL</p> <ul style="list-style-type: none"> • Damp treatment • Pest Control • Asbestos Removal (<i>where used as building material</i>) • Lock / Hinges • Stairs (<i>like for like only</i>) • Cleaning (<i>if as a result of eligible works</i>) • Preliminaries (<i>for eligible works only</i>) • Electrics (<i>ONLY if:</i> <ol style="list-style-type: none"> 1. temporary electrics were installed to carry out eligible works, or 2. Electrics in good working order were damaged whilst carrying out eligible works - in this instance only the damaged electrics will be covered) • Plumbing (<i>as electrics</i>) • Decoration (<i>provided this follows eligible repair works, or is maintenance of the fabric</i>) • Bell Frame, bells and ropes • Clocks (<i>inc. face, mechanism</i>) • Investigative works/surveys (<i>only where leads to eligible repairs</i>) • Professional fees (<i>inc. architects, surveyors, planning supervisors, H&S advisors, archaeologists, professional fundraisers - all must relate to eligible repairs</i>)
INELIGIBLE		
<p>INTERNAL</p> <ul style="list-style-type: none"> • Altar (<i>where free-standing, fixed/detachable</i>) • Font (<i>where free-standing, fixed/detachable</i>) • Floor covering • Monument (<i>where free-standing, fixed/detachable</i>) • Handrails • Organs (<i>alteration, relocation, mounted or free-standing</i>). Also, revoicing and retuning if not following a repair. • Non fixed pews • Pew cushions, kneelers, hassocks <p>EXTERNAL</p> <ul style="list-style-type: none"> • Paving • Tree removal 	<ul style="list-style-type: none"> • Boundary walls • Railings • Lychgates <p>GENERAL</p> <ul style="list-style-type: none"> • Electrical work • Plumbing • Storage of items • Materials alone (<i>must be either incorporated into a VAT registered contractors invoice, or be used by a VAT registered contractor for eligible works</i>) • Access works or alterations required by the Disability Discrimination Act (<i>including Access Audit and related professional fees</i>) 	<ul style="list-style-type: none"> • Bells, recorded bell systems (<i>fitting of additional bells or any works that qualify for zero rate of VAT to be charged at source</i>) • Professional fees. (<i>lawyers, solicitors & accountants. Quinquennial inspections, Diocesan Faculty charges and local authority charges</i>). • Clock (<i>inspections not leading to repair, conversion to auto-winding</i>) • Asbestos Removal where used to insulate pipes, heating & boiler • Health & Safety works • Decoration (<i>where related to ineligible repair works, or undertaken by choice</i>) • Maintenance Plan (<i>where relates to a long term plan for works rather than a specific contract for repairs</i>) • Notice Boards • Shelving • Cupboards

Note 3.4: 'VAT invoice'

You must submit with your application *an original invoice* (or original receipted invoice) from the contractor certifying that the VAT has been paid. **Claims will not be paid without this original documentary evidence. Photocopied invoices are not acceptable.**

If you do not have the original invoices, please request that these are reproduced by your contractor prior to submitting your application. If the contractor is unable to reproduce the invoice, it will be accepted providing it is annotated 'true & certified copy', signed and dated by the contractor.

Only works for which VAT has been paid are eligible.

Where a claim includes an invoice relating to both eligible and ineligible buildings, repair or maintenance, the split must be declared on either the invoice or in column 4 of question 23.

The *minimum value of works eligible for the scheme* is £1,000 (excluding VAT). An application may comprise a number of smaller invoices, but each claim must apply to works that are eligible under the scheme and together generate a total claim of no less than £1000 net. Please be aware that each church has a unique identification number, therefore for rerecording and reporting purposes, a separate application must be completed for each individual church.

Note 3.5: Retention Invoices

Where possible, retention invoices should be included on final applications, or with additional eligible expenditure to ensure the minimum £1,000 is achieved. However, we understand that in some instances, there can be a considerable delay in contractors' final accounts being rendered and decisions taken on whether retentions are to be either released or needed as payment for works. If you feel that it is inappropriate to delay your claim, and it is possible that you will incur a retention of under £1000, please contact the LPW Helpdesk on 0845 601 5945 for advice.

Note 3.6: 'previous grant award'

If the works covered have been the subject of a previous grant award for the costs of building works, including VAT, from:

- English Heritage
- Cadw
- Heritage Lottery Fund
- Other Lottery distributor
- Historic Scotland
- Northern Ireland Environment Agency

Places of worship will be required to pay the relevant proportion of the grant received from the Listed Places of Worship Grant Scheme back to the statutory agencies (above), unless the original grant was already adjusted to take account of the Listed Places of Worship Grant Scheme. As a signatory, you will be asked to certify that the place of worship will make the repayments due. Details of these applications will be provided to the relevant grant awarding agencies.

Note 3.7: 'HM Revenue & Customs'

The supply and installation of certain aids for disabled people, and certain alterations to the fabric of listed community buildings, including churches, can qualify for zero VAT to be levied at the point of invoice. Such works are ineligible under the LPW scheme. To find out whether your proposed works might qualify for zero VAT at source, please contact HMRC on 0845 010 9000. VAT Notice 708 relates to alterations to buildings and VAT Notice 701/7 relates to aids for disabled people. Both can be viewed at <http://www.hmrc.gov.uk/>

If you are charged VAT incorrectly, your supplier may be able to make an adjustment to his VAT records and refund you the VAT. Further details of how this is done are in VAT Notice 700/45 : 'How to correct VAT errors and make adjustments or claims'.

Step 4 – Completing the Application

Please only complete the application form if you have followed the 4-step process illustrated above and think you are eligible for the scheme.

Please complete the application form clearly and ensure all sections are completed. This will help to prevent delays in processing and payment of your claim. Please send your completed form to Listed Places of Worship Grant Scheme, PO Box 609, Newport, South Wales NP10 8QD.

If you require any assistance, then please speak to one of our operators on 0845 601 5945. This will be charged as a local call.

Section 1: Contact Details	Instructions
1. Name/dedication of the listed place of worship.	Please provide the full name of the listed place of worship to which the application relates.
2. Address of the listed place of worship.	Please provide the address of the listed place of worship to which the application relates. Please note County must be completed in all cases.
3. Name of local authority / council in whose area the place of worship is located.	Please provide the name of the local authority or council in which the place of worship is located. In Wales and Scotland this will be the Unitary Council. In Northern Ireland this will be the District Council. In England this will either be the London Borough, the Metropolitan Borough, the District Council or the Unitary Council.
4. Religion or denomination.	Please provide the religion and/or denomination served by the place of worship.
5. Name of person/organisation with legal responsibility for the works to which the application relates.	This may be you or it may be another body.
6. Details of countersignatory.	This must be an individual who holds a suitably responsible position in the body that has legal responsibility for the place of worship, e.g. a priest, minister etc.
7. Correspondent details.	Please provide the name of whoever would be best placed to deal with queries, should the need arise. You should also be aware that this individual will also receive all correspondence (incl. Payment remittance and returned invoices).
Section 2: Place of Worship	Instructions
8.	See Step 1 in the guidance notes.
9.	See Step 1 in the guidance notes.
10.	See Step 1 in the guidance notes.
11.	See Step 1 in the guidance notes.
Section 3: Listed Building	Instructions
12.	See Step 2 in the guidance notes.
13. Listing grade or category:	Listed buildings have a number of grades or categories. Please provide the listing grade or category if you know it.

Section 4: Eligible Expenditure	Instructions
14.	See Step 3 in the guidance notes.
15. Description of the works.	Please note we will need to verify that the works relate to the fabric of the building as explained in Step 3 of the guidance notes. You should ensure the supporting documentation you enclose enables us to do this.
16.	See Step 3 in the guidance notes.
17.	See Step 3 in the guidance notes.
18. Effective net rate of VAT.	We will need to see evidence of an agreed rate of VAT with HM Revenue and Customs. This will normally be in the form of a letter from HM Revenue and Customs and should be enclosed with your application.
19.	As above.
20.	See Step 3 in the guidance notes.

Section 5: Your claim

Examples of claims for eligible works are shown below:

Works carried out between 1st April 2001 and 31st March 2004

Inv Ref	Net Amount ①	VAT Rate ②	% Eligible Works Reclaimed ③	Total Amount of Grant Claimed ④
ABC123	£100.00	17.5%	100%	£12.50

- ① - Eligible invoice amount before VAT is added.
- ② - The actual VAT rate charged (in the majority of cases, this will be 17.5%).
- ③ - The amount of work on the invoice you consider eligible (in the above example, all the works are shown as eligible - i.e. 100%. If only half of the works were eligible, column 3 would state 50%).
- ④ - The money being you would expect to be paid by the LPW Grant Scheme. For works between 1.4.01 and 31.3.04, only 12.5% of the eligible net amount can be reclaimed.

Works carried out since 1st April 2004

Inv Ref	Net Amount ①	VAT Rate ②	% Eligible Works Reclaimed ③	Total Amount of Grant Claimed ④
ABC123	£100.00	17.5%	100%	£17.50

- ① - Invoice amount before VAT is added.
- ② - The actual VAT rate charged (in the majority of cases, this will be 17.5%, or 15% during the period of temporary reduction, which commenced on 1st December 2008 and is due to end of 31st December 2009).
- ③ - The amount of work on the invoice you consider eligible (in the above example, all the works are shown as eligible - i.e. 100%. If only half of the works were eligible, column 3 would state 50%).
- ④ - The money being you would expect to be paid by the LPW Grant Scheme. For works since 1st April 2004, the entire VAT amount can be reclaimed.

For invoices which cover works before and after 1 April 2004, if the invoice does not specify the split or works done before and after this date, either the percentage or cost of works done after 1 April 2004 must be declared on the application.

The minimum amount you can claim in a single application is the VAT incurred on eligible works costing £1,000. If you have not undertaken works to this value, please keep all your documentation and submit the application when you have the additional eligible invoices, which will bring the amount claimed to the required minimum amount. There is no time limit on claiming during the life of the scheme (currently due to continue until 31 March 2011).

Section 6: Your payment details

Payments will only be made to bank/building society accounts authorised for official use by the place of worship to which the application relates.

Section 7: Declaration

This should be signed and countersigned by two separate, authorised individuals in the organisation that has legal responsibility for the place of worship. For example, the signatory might be the Treasurer, and the countersignatory might be the priest or minister. The countersignatory should hold a more senior position.

FREQUENTLY ASKED QUESTIONS

LISTING QUERIES

- **I don't know whether the church is listed. How can I find out ?**

Contact either your Local Authority Planning Department, or the relevant statutory listing agency (for contact details, refer to Annex A on the back cover of this leaflet)

Repairs to unlisted buildings will not be eligible for this scheme. If, however, you consider that the building warrants listing, you should consider submitting an application to the relevant statutory listing agency.

- **If I get my building listed now, can I apply for works carried out before it was listed ?**

No. Claims will not be accepted for work carried out on buildings that are not listed at that time, regardless of whether they are then listed in the future. Claims will only be considered for repairs to buildings that are listed at the time the work is carried out.

- **My building was listed when the work was undertaken, but was then de-listed before I submitted my Listed Places of Worship Grant application. Can I still apply, even though the building is no longer listed ?**

Yes. You must provide, with your application, evidence that the work was carried out at the time the building was listed.

- **I don't know my listing grade / category. Does it matter ?**

No, we only use this information to cross-reference your details on our listed register. Q13 can be left blank – this will not delay processing of your application.

INVOICE / VAT QUERIES

- **Can I apply if I've lost my VAT invoices ?**

You can provide an original receipted invoice as an alternative. Failing this, your contractor will need to reproduce your invoices, which must be marked true and certified copy, signed and dated by the contractor. Failure to provide a suitable invoice will mean the application will not be accepted.

- **Can I apply if I haven't paid my VAT invoice ?**

No. You must have paid your VAT invoice prior to applying for grant under this scheme.

- **Can I submit all my invoices to the operator for them to decide what is eligible ?**

No. It is essential that you read Guidance to the Listed Places of Worship Grant Scheme and submit only invoices that relate to work eligible for this scheme. Submitting a large number of inappropriate invoices to the operator will increase the possibility of your application being rejected, and may cause general delay in processing applications.

- **Does the contractor have to be registered for VAT in order to be eligible ?**

Yes.

- **If I carry out work directly and have to pay VAT can I recover this ?**

Yes, but only if you are a contractor who is registered for VAT

- **The work has been carried out by a non-vat registered contractor / congregation. Can we claim for the VAT on the materials we bought ?**

No. You cannot claim for VAT on materials unless they are incorporated into the fabric by a registered VAT contractor.

- **Can I only submit invoices dated after 1/4/01 ?**

No, but you can only claim for works after 1/4/01. In cases where the invoice relates to works that span the period immediately before and after 1 April 2001, you must ensure that the split is declared on either the invoice or the application.

APPLICATION FORM QUERIES

- **The people signing the form will not have full knowledge of the works carried out, does this matter ?**

The countersignatory must hold the senior position, and must enter their details in Q6. If however this is not the best person to contact for queries, an alternative must be entered in Q7. This is the person to whom we will address all queries, and return all paperwork.

If no alternative is entered in Q7, the countersignatory detailed in Q6 will become the main contact.

We are unable to communicate with any third party (i.e. contractor, architect etc.).

- **Will the information submitted on the LPW application form be shared with other statutory agencies ?**

Yes, statutory agencies will be notified of all grants awarded under the LPW Scheme. This is to avoid the possibility of public money being effectively paid twice for the same costs.

- **Can I apply for a Listed Places of Worship (LPW) grant and one from another statutory agency for the same work ?**

You may. However, you must ensure that the grant from the other statutory agency takes your LPW grant into account. If it doesn't, then you will have to repay to them the relevant proportion of the money you receive for the LPW grant.

- **Previous grant awards – why can't the LPW scheme reduce the amount payable to the church, and refund the grant organisation directly ?**

Any previous grant award is a contract between the church and the grant paying body, and is not linked to this scheme.

- **The church is also used for community meetings, scout groups etc. Is this ok ?**

Yes, provided the main use is for public religious worship, this is fine. However, if any part of the church is used for accommodation, this element is not eligible under the scheme.

Where invoices cover both church and accommodation, the cost split must be made clear on either the invoice or the application.

- **The church is currently closed due to H&S reasons. It has not therefore held six services in the last year. Do I still qualify ?**

Providing the work started within a short space of time from the church being closed down, and prior to the closure it had been used for at least six services in the previous year, this is fine.

In instances where there is a delay between closure and work commencing, please contact the Helpline on 0845 601 5945 for guidance. (Please be aware that we may need to refer your case to the Department for Culture, Media & Sport for a decision on eligibility).

- **Question 23 is confusing.**

If you are having difficulty in completing this section of the application, please contact the Helpline. Alternatively, leave this question blank. This will not delay payment, as we can take the required information from the invoices. If we need to clarify any points, we will contact the correspondent.

ELIGIBILITY QUERIES

- **Why are works related to access for disabled people not eligible ?**

Works carried out in relation to duties under the Disability Discrimination Act (DDA), or other works to facilitate access by disabled people, will generally be classed as 'improvements' or additional fixtures and fittings.

Works to provide wheelchair access, including any widening of doorways, installation of ramps or removal of pipework, undertaken in relation to DDA requirements, should qualify under the VAT relief system, and should attract a zero-rate of VAT at the point of invoice. Other works may also qualify for relief. For information regarding VAT charged, you should contact HM Revenue & Customs directly on 0845 010 9000 or consult VAT notice 701/7.

- **Electrics, plumbing and heating – why are these not eligible ?**

These are fixtures and fittings. Works are only eligible if they fall under either of the following categories:

1. *The work is temporary (i.e. temporary lighting, generators), and is being used for eligible repair works. These must be removed afterward the works have been completed.*
2. *The work was created whilst carrying out other eligible repair works (i.e. whilst repairing a wall, electrics within were damaged). In this instance, only the element damaged is eligible, and works simply carried out at the same time are ineligible.*

- **Can I claim solely for a retention where it is under £1,000, but relates to works that has been previously settled through the scheme ?**

No. Each application is treated in isolation, so must achieve the minimum £1,000 threshold. If your retention is likely to be under this amount, we would advise that you retain the final application until this invoice can be included.

GENERAL QUERIES

- **What is the deadline / time limit for a claim to be submitted ?**

The scheme end date is currently 31 March 2011. There is no time limit for claims to be submitted under this scheme.

- **Is there a limit to the number of applications that I can submit ?**

No.

- **Appeals - What can I do if I receive a payment that I don't agree with ?**

In the first instance, you should contact the LPW Helpline. If the matter remains unresolved, your application will be referred to the Department for Culture, Media and Sport for a final decision.

- **In making an application can we nominate whom payments are made to?**

Payments should be made to the organisation that incurred the VAT cost for the repairs - normally this would be the Parochial Church Council or an appropriate body.

