

REVISED JUNE 2014

This guidance is to accompany the extended Listed Places of Worship Grant Scheme which came into effect on 1 October 2013.

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

# Guidance to the Listed Places of Worship Grant Scheme

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# Introduction

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The Listed Places of Worship Grant Scheme makes grants towards the VAT incurred in making repairs and carrying out alterations to listed buildings mainly used for public worship.

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 013 6601. Calls will be charged at the local rate.

To avoid the possibility of duplicate payment we share some of the information you provide to us 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. We will hold some of the information you give on the database and use this information to process applications and grants and to produce statistics.

## Background

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The Listed Places of Worship Grant Scheme:

- applies only to repairs, maintenance and alteration works to listed buildings that are used principally as places of worship and listed places of worship owned by or vested in a number of specified organisations which look after redundant 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 and faith groups;
- only accepts applications made in arrears;
- only accepts claims where invoices are submitted within 12 months of the invoice date, see note 3.2; and
- only accepts applications where the minimum value of eligible work carried out on any one claim to the scheme is £1,000 (excluding VAT) (see Note 3.1 for an exception to this).

Claimants are expected to ensure that that all other eligible VAT reliefs are sought before seeking a grant under the scheme. Examples of other VAT reliefs that may be available to listed places of worship are provided in Note 3.5.

# Summary

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## *Funding available*

The scheme has a fixed annual budget which will be advertised on the LPW Grant Scheme website ([www.lpwscheme.org.uk](http://www.lpwscheme.org.uk)) each year.

The funding for the scheme was substantially increased from 2012/13 and the budget confirmed until March 2016. We are confident that this funding will enable full compensation for claims under the scheme. In the unlikely event that this proves not to be the case, advanced notice will be given should there be a need to introduce a cap to the payment or a change to the frequency of payments.

We aim to pay eligible claims within 30 calendar days, where they are accompanied by the correct documentation, and once any queries have been resolved. Large and complex claims and those submitted without the correct and complete documentation are likely to require a longer processing period to allow queries to be resolved.

The Department for Culture, Media and Sport and HM Treasury holds six-monthly meetings with faith group representatives to review the financial position and operation of the scheme.

## *Payments*

Payments will be made once per week. Each month we will publish the value of claims received against the budget.

## *Changes to the scheme*

A number of changes have been made to the scheme since its inception. The most recent changes have brought a wider range of repairs and alterations into scope. In summary:

- **from 1 October 2012**, the scope of the scheme was expanded to include most approved alterations to listed places of worship, including plumbing and electrical works, works to kitchens and toilet fittings, certain floor coverings and handrails, decoration works, pews, asbestos removal, and security and forensic systems to prevent crime. These works became eligible where undertaken on or after this date.
- **from 1 October 2013**, most professional fees, turret clocks including auto-winding, bells, and works in respect of pipe organs also became eligible for the scheme where undertaken on or after this date. Please read below for further information on these changes and for detail on precisely which works are now in scope.

## *Changes made to the scheme after 1 October 2013*

Following a review of the finances and operation of the scheme, the following restrictions on eligibility will be lifted for works undertaken on or after 1 October 2013:

- **Turret clocks** including auto winding became eligible.
- **Bells and bell ropes** (in addition to bell frames) became eligible
- **Pipe organs** became eligible
- The cost of **professional services**, directly related to eligible building work including work necessary at the planning and design stage of such works, are eligible from 1 October 2013. Professional fees not directly associated with eligible building works remain ineligible.

Examples of eligible and ineligible professional fees are given in the table below. This list is not exhaustive.

| <b>Eligible</b>              |                                                                                       |
|------------------------------|---------------------------------------------------------------------------------------|
| Architects                   | Surveyors                                                                             |
| Conservation advisors        | Structural engineers                                                                  |
| Bat inspectors               | Archaeologists for work necessary for eligible building projects (current or planned) |
| Planning supervisors         | Health and safety advisors                                                            |
| Maintenance plans            |                                                                                       |
| <b>Ineligible</b>            |                                                                                       |
| Accountancy services         | Costs associated with undertaking Quinquennial inspections                            |
| Local authority fees         | Diocesan faculty charges                                                              |
| Solicitors and lawyers' fees | Fundraising fees                                                                      |

Where a claim **covers works before and after 1 October 2013**, this must be declared on either the invoice or the application so that it is clear how much of the costs are eligible. In all cases, an invoice must be provided to demonstrate the works to which the fees relate.

Where the cost of professional fees covers both eligible and ineligible works, it may be necessary to apportion such fees, see Note 3.10. One example of this would be where part of the listed place of worship is being converted into residential accommodation. Another might be where the professional fees are in respect of works to both the listed place of worship and an ancillary building which is not eligible under the scheme.

■ **Minimum claim value**

From 1 October 2013, each listed place of worship will also be allowed to submit one claim using invoices with a value of less than £1000, but more than £500 (excluding the VAT paid) in any twelve month period. This is in addition to an unlimited number of claims where the value of eligible work carried out (excluding VAT) is £1000 or greater.

■ **Photocopied / scanned invoices**

From 1 October 2013, the scheme will accept scanned or photocopied invoices; however the original invoice, or a copy certified by the contractor, will still need to be produced if the claim is subject to a post payment audit.

***Previous changes made to the scheme on 1 October 2012***

■ **Plumbing and electrical works (including lighting), installations and supplies**

Prior to 1 October 2012 the scheme restricted claims for repairs on plumbing and electrical supplies where they formed part of health and safety works, deterioration due to age, were carried out at same time as eligible works, resulted in an upgrade of services or were intended to improve energy efficiency. We removed this restriction for claims on all works carried out on or after 1 October 2012.

■ **Heating works, installations and supplies (including boilers, radiators etc)**

Prior to 1 October 2012, the scheme restricted all claims for heating. We removed this restriction for claims on all works carried out on or after 1 October 2012.

#### ■ **Kitchens and toilet fittings, floor coverings and handrails**

From 1 October 2012 most works to kitchens, toilet fittings, permanent floor coverings and handrails have been eligible for the scheme. Claims on detachable items such as furniture, shelving, notice boards, dishwashers and ovens remain ineligible. However, where the works create new toilets or bathrooms for the disabled, such works should still be zero-rated under an existing VAT relief (see HMRC Public Notice 701/7 – VAT reliefs for disabled people). Floor coverings have been eligible since 1 October 2012 only where they are permanent and part of the fabric of the building. This includes timber, stone, ceramic, marble or solid floors. It does not include carpets, vinyl, removable tiles or decorative soft furnishings.

#### ■ **Decoration works**

Prior to 1 October 2012 the scheme restricted claims on decoration where work was undertaken by choice. This is no longer the case and from 1 October 2012, decoration work (including carvings, stone work, re-painting) is eligible providing it is to the fabric of the building.

#### ■ **Pews**

Claims to repairs on pews were taken out of scope in January 2011. Works to pews (including permanently attached cushions, kneelers and hassocks) are now eligible for work carried out from 1 October 2012. Any non-fixed items remain ineligible.

#### ■ **Asbestos removal**

Prior to 1 October 2012, asbestos removal was ineligible where used to insulate pipes, heating and boilers. All asbestos removal is eligible for work carried out on or after 1 October 2012.

#### ■ **Security and forensic systems to prevent crime**

Repairs as a result of metal theft were previously eligible for the scheme, where these expenses were not met by an insurance provider. These will remain in scope and claims on the installation of security and forensic systems to prevent crime (such as specialised fixing, security cameras, marking technology, roof alarms, anti-climb paint) are also eligible for work carried out on or after 1 October 2012.

### ***Transitional arrangements with HMRC for alterations underway prior to 21 March 2012***

Under transitional arrangements VAT zero-rating continues to apply until 30 September 2015 for certain approved alterations where either a 'relevant consent' was applied for before 21 March 2012 or a written contract was entered into before 21 March 2012. More information is available in HMRC's Information Sheet 10/12. Please click here for details [http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?\\_nfpb=true&\\_pageLabel=pageLibrary\\_PublicNoticesAndInfoSheets&propertyType=document&columns=1&id=HMCE\\_PROD1\\_032282](http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageLibrary_PublicNoticesAndInfoSheets&propertyType=document&columns=1&id=HMCE_PROD1_032282)

Where the work performed qualifies for zero-rating under the transitional rules and your builder has charged VAT in error, the VAT cannot be reclaimed through the Listed Places of Worship Grant Scheme. Your builder should instead consult HMRC's public notice 700/45 on How to correct VAT errors and make adjustments of claims. Please click here for details [http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?\\_nfpb=true&\\_pageLabel=pageLibrary\\_PublicNoticesAndInfoSheets&propertyType=document&columns=1&id=HMCE\\_CL\\_000077](http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageLibrary_PublicNoticesAndInfoSheets&propertyType=document&columns=1&id=HMCE_CL_000077)

There are some other VAT reliefs which may apply to building work supplied to listed places of worship. Examples of these are provided in note 3.5.

### ***Eligibility Checklist***

The checklist below sets out the general principles of which costs are eligible under the scheme, and is intended as guidance only. **Please note that this is not an exhaustive list** as there may be areas that we have overlooked. Final decisions will be at the discretion of DCMS.

We recognise that the terminology predominantly corresponds to features of Church of England places of worship, which account for the majority of claims on the scheme. Notwithstanding, ***the scheme is open to listed places of worship of all denominations and religions*** (see Note 1.2 and 1.3) and aims to provide equivalent treatment to listed places of worship used by other denominations and religions.

Where an invoice covers both eligible and ineligible works, the applicant should make an apportionment in respect of these costs.

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 013 6601.

## ELIGIBLE EXPENDITURE

### Building:

- Roofs
- Vestries
- Chancels
- Towers
- Crypts
- Undercrofts
- Parapet
- Purlin
- Re-plastering
- Re-pointing
- Stone works
- Timber (where related to the fabric)
- Rainwater Goods
- Guttering
- Windows
- Window re-glazing
- Window Grilles / Bars
- Transepts
- Pinnacles
- Rhones
- Gables
- Drainage (rainwater, foul water, French drain, trench arch, or soak-away - all within the boundary walls)
- Floors and floor coverings (only where permanent and within the fabric of the building. This includes timber, stone, ceramic, marble or solid floor).
- Bell frames
- Weathercocks
- Spires
- Lightning conductors
- Flagpoles (only if on place of worship)
- Crosses (only if on place of worship)

### Internal:

- Doors
- Altars and communion tables (if built into, or permanently incorporated into the fabric)
- Monuments (if built into, or permanently incorporated into the fabric)
- Fonts (if built into, or permanently incorporated into the fabric)
- Wall paintings / Murals
- Kitchens (this includes installation or repair of fitted kitchens and related electrical and plumbing work. Fixed items such as water boilers and wall-mounted water heaters are eligible. Cupboards are only eligible where they are specially-supplied as part of a fitted kitchen and are either fixed to the fabric of the building or form an integrated kitchen facility (excluding any electrical appliances/equipment). Removable elements such as white goods, dishwashers, cookers kettles and urns are ineligible).
- Permanently routed heating systems
- Turret clocks (from 1 Oct 2013)
- Bells, and bell ropes (from 1 Oct 2013)
- Bell frames
- Pipe organs (from 1 Oct 2013)

### General:

- Damp treatment
- Pest control – provided the pest has, or is likely to cause damage to the fabric of the building. If the invoice does not specify the type of pest, this must be included within the application.
- Works to repair damage to the fabric of the building caused by **bats** and mitigation measures to reduce or prevent damage caused by bats is also eligible.

## ELIGIBLE EXPENDITURE (continued)

- Repair of damage caused to the fabric as a result of pests or **metal thefts** (including replacement of stolen metals) are eligible where these expenses are not met by an insurance provider.
- Asbestos removal
- Locks and hinges
- Stairs
- Pews (kneelers, cushions and hassocks are only eligible where permanently attached to the pew)
- Cleaning (if as a result of eligible repair, maintenance or alteration works)
- Preliminaries (for eligible works only)
- Professional fees directly relating to eligible works (from 1 Oct 2013) see table on page 3
- Electrics
- Plumbing (including toilets, hand basins and sinks and kitchen facilities as outlined above)
- Decoration such as carvings or stonework (where part of the fabric of the building)
- Investigative works/surveys (only where carried out by a VAT registered contractor)
- Security and forensic systems to prevent crime (burglar alarms, roof alarms, CCTV equipment, forensic marking, physical marking, special fixing, security lighting)
- Handrails (although some may be eligible for zero-rating if installed as part of other eligible works to the building for disabled people – See Note 3.5 below)
- Hearing loops

## NON ELIGIBLE EXPENDITURE

### Internal:

- Audio-visual systems or components of systems
- Free-standing or fixed/detachable altars
- Free-standing or fixed/detachable fonts
- Free-standing or fixed/detachable monuments
- Detachable floor coverings – carpets, vinyl, removable tiles
- Decorative soft furnishings
- Items which constitute a moveable piece of furniture
- Areas of the building used for accommodation (see note below)

### External:

- Pavings
- Tree removal (lopping where necessary to preserve the fabric of the building is eligible)
- Ancillary buildings and structures such as boundary walls, gravestones and graveyard monuments, retaining walls, gates, gardens, lychgates or car parks
- Railings (internal railings that are part of the fabric of the building are eligible)

### General:

- Storage of items (see note on enabling works below)
- Materials alone (see page 7)
- General cleaning
- Local authority charges
- Maintenance plans
- Notice boards
- Shelving
- Cupboards (cupboards are only eligible where they are specially-supplied as part of a fitted kitchen or form an integrated kitchen facility which will remain permanently in position).
- Removable kitchen elements such as white goods, dishwashers kettles and urns.
- Showers and baths, except where installed to support facilities for homeless/social & welfare purposes.
- Carpets, removable tiles, decorative soft furnishings
- Fixtures, fittings or decoration for commercial tenants.



### ***Further eligibility guidance***

Costs relating to **materials** cannot be claimed unless they are supplied as part of eligible work by a VAT registered contractor. These costs cannot be claimed unless supported by the related contractor invoice and would usually be listed within an invoice which also includes building works. However, listed places of worship with their own works departments may be able to claim for VAT costs for materials which have been supplied as part of a broader supply of repair, maintenance or alteration work by their works department providing this is registered for VAT or the contractor carrying out the work is registered for VAT. Costs incurred for materials in relation to works undertaken by e.g. members of the congregation are ineligible, unless that person is registered for VAT and a VAT invoice is produced.

Areas of the building **used for accommodation are not eligible** under the scheme. The only exception to this is where the accommodation is provided for use on a temporary basis only as a refuge for the homeless or for similar social/welfare purposes.

Where areas of the listed building are **adapted to provide space for commercial tenants**, the scheme will cover the alteration to the building and the provision of utilities (electrics, plumbing), but not the cost of any fit out specific to the commercial tenant.

### ***Enabling works***

We expect that historic material and parts will be retained and re-used wherever possible. Where installations needed to be moved solely to enable eligible works to be undertaken, we will only pay to reinstate the minimum level of installation required to effect the eligible fabric repairs.

Where it is considered most cost effective to remove installations wholesale before fabric work commences, you should provide professional verification of this in advance of works commencing in order to verify the extent of eligibility. We will not make a grant where these steps are not followed.

Works to furniture, shelving, notice boards and detachable items are not eligible.

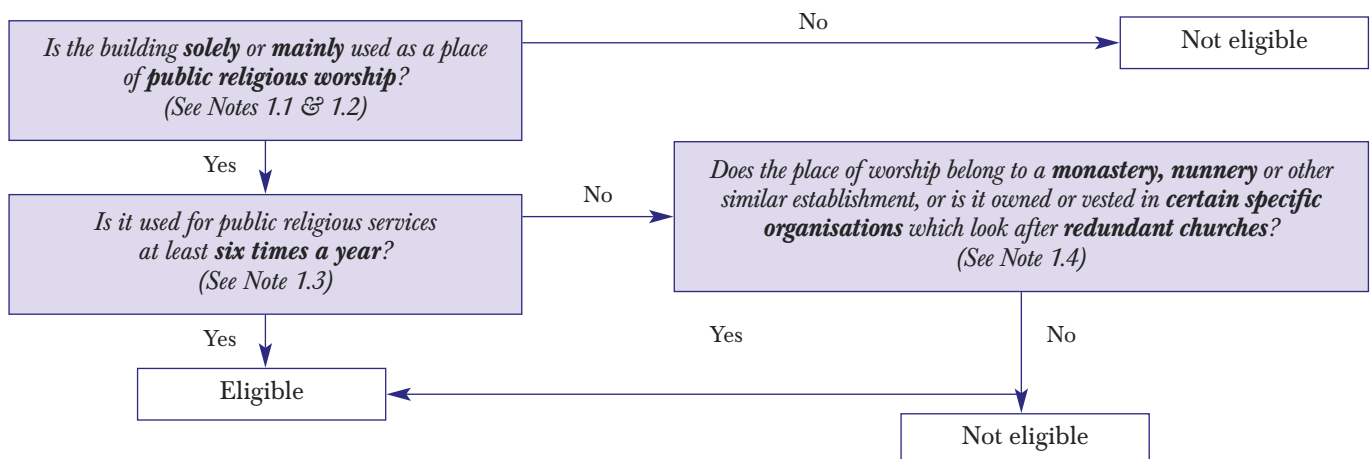
# The 4-Step Process

The 4-step process will assist you in understanding whether or not you are eligible for the scheme. If you can answer “yes” to the three questions below, you should complete the application form:

- Is it a listed building where the sole or main use is as a place of public religious worship?
- Is it available to the general public for at least 6 religious services a year and availability is publicised and is not by invitation only?
- Are the works eligible?

*If you require any assistance, please speak to one of our operators on 0845 013 6601. Calls will be charged at the local rate.*

## 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.

In most cases church halls do not meet the criterion of solely or mainly being in use for public religious worship. You will need to provide evidence that use for public religious worship outweighs the total of all other uses. In order to be eligible, a hall must also be a listed building in its own right.

In cases where a hall is **primarily** used for public religious worship, we may meet some costs, but only those which arise in relation to use as a place of public religious worship. All invoices will therefore need to be apportioned accordingly.

**Ancillary listed buildings/stand-alone or separate structures** 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, or they are permanently linked to and form part of the structure of the listed building.

## Note 1.2: ‘public religious worship’

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The scheme is designed to assist works to places of 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 works are the responsibility of a local congregation or recognised faith group

Areas of the building used for accommodation are not eligible under the scheme. The only exception to this is where the accommodation is provided for use on a temporary basis only as a refuge for the homeless or for similar social/welfare purposes. Where an element of the building is used for ineligible accommodation, the percentage of space allocated for this use must be made clear on the application.

A building used or made 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.

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
- is covered by a parochial church council or equivalent; or
- if none of these apply, you will be asked to provide a copy of your constitution.

## Note 1.3: ‘six times a year’

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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, and further enquiries may be made.

## Note 1.4: ‘monasteries, nunneries and specific organisations which look after redundant churches’

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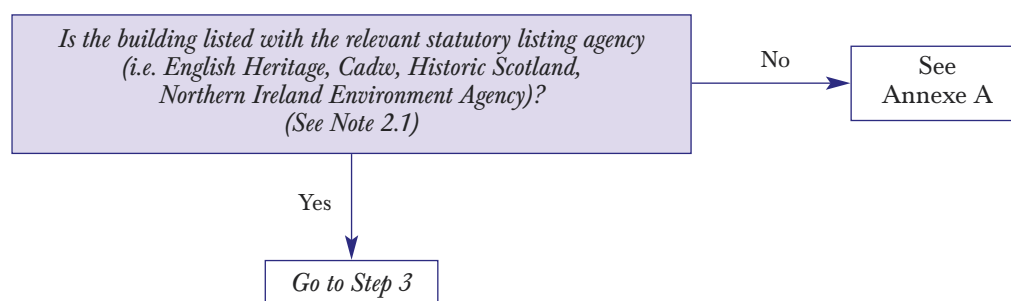
Certain places of worship are not required to demonstrate that buildings are used for public religious worship at least six times a year. These are places of worship used by monasteries, nunneries or other similar establishments, and churches owned or vested in certain specific organisations that look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

From 1 October 2013. The DCMS will consider applications from other religious or charitable groups caring for redundant places of worship. These groups would need to demonstrate that their principal or primary purpose is to conserve, repair and maintain redundant listed places of worship which are not in private ownership.

Applications should be made in the first instance to the Listed Places of Worship Grant Scheme and should include the registered charity number where applicable, along with any other supporting evidence to show how the criteria are met.

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



## Note 2.1: ‘listed building’

In order to be eligible to apply, your place of worship must be listed with the relevant statutory listing agency (English Heritage, CADW, Historic Scotland or Northern Ireland Environment Agency), and your claim must relate to works undertaken while the listing has been in force.

Listings carried out by local councils are not acceptable within the scheme. The listing must be approved by the relevant statutory listing agency.

*If your claim is returned because we cannot identify your listing, it does not necessarily mean that the place of worship 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.

English Heritage manages the National Heritage List for England database which provides access to up to date information on all nationally designated heritage assets in England. You can use the database to check if a building in England is listed:

<http://www.english-heritage.org.uk/professional/protection/process/national-heritage-list-for-england/>

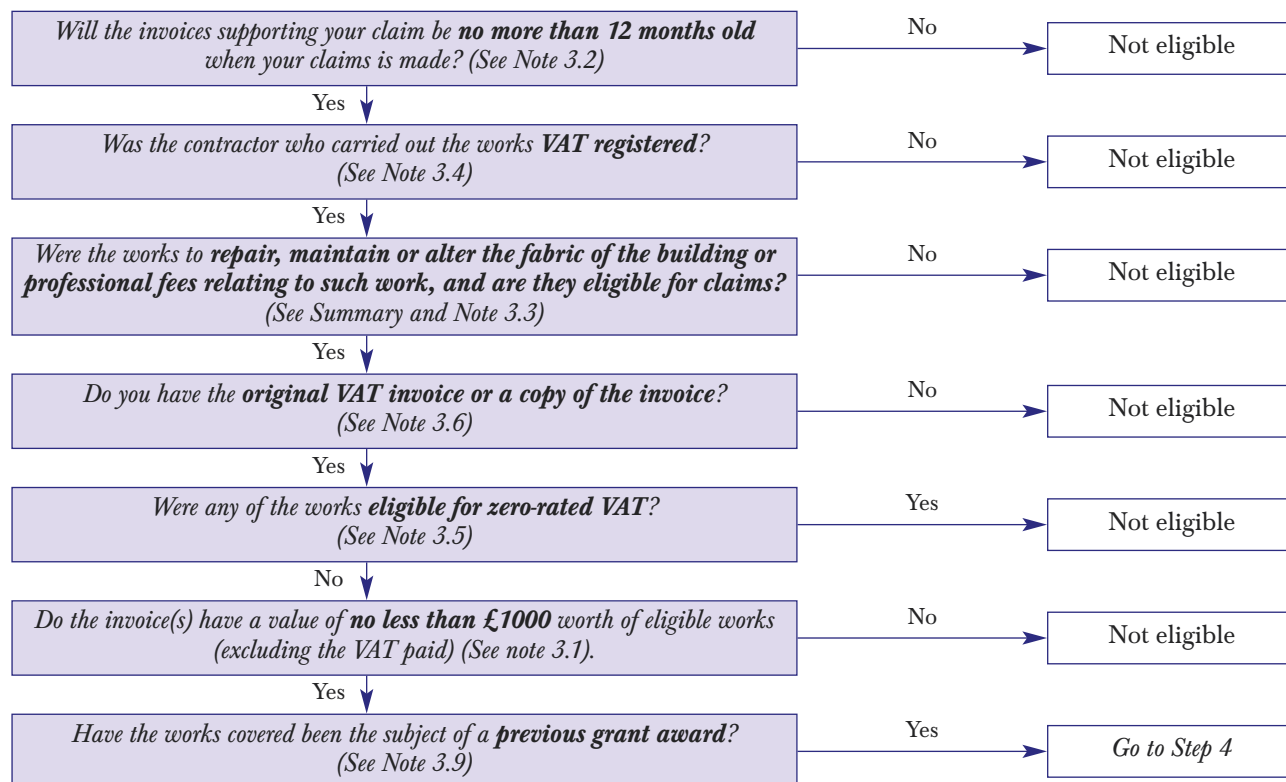
Historic Scotland also manage a database to provide information on listed buildings in Scotland. You can use the following database to check if a building in Scotland is listed:

<http://www.historic-scotland.gov.uk/index/heritage/historicandlistedbuildings.htm>

You can search for listed buildings in Northern Ireland using the database managed by the Department of the Environment, Northern Ireland:

<http://www.doeni.gov.uk/niea/other-index/content-databases/content-databases-build.htm>

# Step 3 – Eligible Expenditure



## Note 3.1: Minimum value of works eligible for the scheme

The **minimum value of invoices (excluding VAT) for any one claim to the scheme is £1,000**. 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 combined invoice values of no less than £1000 excluding VAT.

From 1 October 2013, **each listed place of worship will also be allowed to submit one claim in respect of works with a value of less than £1000, but more than £500 (excluding the VAT paid)** in any twelve month period. This change has been introduced to enable places of worship undertaking smaller works to claim under the scheme.

## Note 3.2: Invoices in excess of 12 months old

Invoices will not be accepted where they are in excess of 12 months old from the date of issue to the date the grant claim is received.

## Note 3.3: ‘repair, maintenance or alteration’

Only works carried out to repair, maintain or alter the fabric of an existing listed building are eligible.

The fabric includes foundations, walls, roofs, rainwater goods, drainage, internal surfaces, floors, stairs, landings, lightning conductors and all doors and windows.

A list of eligible and ineligible works is set out in the Summary section of this document.

### ***Approved alterations***

Alterations or works to the fabric of a listed place of worship may require relevant consent from the appropriate authorities. In the case of an ecclesiastical building to which section 60 of the Planning (Listed Buildings and Conservation Areas) Act 1990 or Section 54 of the Planning (Listed Buildings and Conservation Areas) (Scotland) Act 1997 applies, relevant consent means consent for the approved alterations by a competent body with the authority to approve alterations to such buildings.

Written evidence of this approval is not required to be submitted within each claim. However applicants will be asked to declare that where consent for alteration works is required, that they have obtained this approval before undertaking the works. Applicants may be asked to provide written evidence of approval or to demonstrate why consent was not required, if their claim is selected for a post-payment audit.

If applicants are unsure whether consent for alteration works is required, they should contact their denominational advisory body (in the case of denominations operating the Ecclesiastical Exemption) or their Local Authority.

### **Note 3.4: ‘VAT registered’**

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To claim under the scheme, eligible works must be carried out by a VAT registered contractor. You should not be charged VAT for any work supplied by a contractor who is not VAT registered.

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 can recover a proportion of the VAT they incur through Her Majesty’s Revenue and Customs.

The level of irrecoverable VAT in the case of these buildings will represent the maximum payable under the scheme. For example, if 40% of a place of worship is classed as commercial property, and it is able to recover 40% of VAT costs through HMRC, then only the remaining 60% of VAT costs would be recoverable through the LPW Grant Scheme, if they relate to eligible works.

Further detail on VAT reliefs available to listed buildings is set out at Note 3.5 below.

### **Note 3.5: HM Revenue and Customs and general guidance on VAT zero rates which might apply to building work to listed places of worship**

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Not all building work supplied to a listed place of worship will be standard rated.

There are other VAT reliefs which apply more widely to buildings used by charities or buildings used for a relevant charitable use (non-business use by a charity or as a village hall or similar). These include:

#### ***Zero-Rate Reliefs***

- (i) The supply to a charity of the service of the construction of ramps and widening of doorways & passages in any building for the purpose of facilitating a disabled person’s entry and movement therein (see Public Notice 701/7 “VAT Reliefs for Disabled People” Chapter 6).
- (ii) The supply to a charity of the service of providing, extending or adapting a bathroom or toilet for use by a disabled person in a building used mainly for charitable purposes (see Public Notice 701/7 “VAT Reliefs for Disabled People” Chapter 6).
- (iii) The construction and sale of a new building to be used solely for a relevant charitable purpose (see Public Notice 708 Buildings and Construction Chapter 3). A building is new:-
  - when there was no building on the area of construction before
  - the previous building was demolished to ground level
  - all that remains of the previous building is a single façade or when on a corner site, a double façade. In both cases, retention of the façades must be a condition of the planning consent.

- (iv) In some cases, the construction of a **new annex** to a listed place of worship will be zero-rated for VAT purposes. (An annex, for the purpose of determining VAT liability, is attached to a building) Zero-rating occurs where the following conditions are met:
- the annex is intended to be used solely for a relevant charitable use
  - the annex is capable of functioning independently from the existing building
  - the main access to the annex is not through the existing building or converse.

In cases where what is constructed does not meet the conditions above, it will not be zero-rated for VAT purposes and is likely to be an enlargement of, or an extension to the building. Such works are likely to be eligible for the LPW Grant Scheme.

### ***Reduced Rate Relief***

Until 31 July 2013 the installation of certain energy-saving materials was subject to the reduced rate of 5% when installed in buildings used for a relevant charitable purpose. See Public Notice 708/6 “Energy-Saving Materials” Chapter 2. This relief was withdrawn with effect from 1 August 2013.

### ***VAT costs from works related to taxable supplies***

VAT costs incurred in works that relate directly to taxable supplies are not eligible for the scheme and any such costs should be recovered through the VAT system. This may include works to shops and cafes. Further information on this is available at: <http://www.hmrc.gov.uk/vat/start/register/when-to-register.htm>

Public Notices are available in the Library section of HMRC’s web site [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

For queries regarding the charging of VAT on works to listed places of worship you should contact the HMRC Charities Helpline, which is open Monday to Friday (excluding public holidays) 8.00 am to 5.00 pm, on 0845 302 0203. Written enquiries should be sent to:

HM Revenue & Customs Charities  
St. Johns House  
Merton Road  
Liverpool  
L75 1BB

## **Note 3.6: ‘VAT invoice’**

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You must submit with your application an original, photocopied or scanned invoice from the contractor certifying that the VAT has been paid. Where photocopied or scanned invoices are submitted the applicant will be required to sign a confirmation on the application form that it is a true copy and that the original will be produced if the claim is selected for audit. **Claims will not be paid without this documentary evidence.**

Invoices will not be accepted where they are in excess of 12 months old from the date of issue to the date the grant claim is received. All invoices must bear the contractor’s VAT registration number and the date of issue. If these details are not present your claim will be rejected.

Only works for which VAT has been correctly charged and has been paid are eligible. Where a claim includes an invoice relating to both eligible and ineligible buildings or works the split must be declared on either the invoice or in column 4 of question 23.

**The minimum value of eligible work carried out on any one claim to 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 invoice values of no less than £1000 excluding the VAT paid (see note 3.1).

From 1 October 2013, **each listed place of worship will also be allowed to submit one claim using invoices of less than £1000, but more than £500 in value (excluding the VAT paid)** in any twelve month period.

If you are applying on behalf of several different buildings please be aware that each place of worship has a unique identification number, therefore for recording and reporting purposes, a separate application must be completed for each individual place of worship.



### **Note 3.7: Retention Invoices**

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Retention invoices (invoices for final payments where money has been retained until an agreed period after completion of the works) can be included with other eligible expenditure to ensure the minimum claim value is achieved. As always, please ensure that all the invoices are submitted within 12 months of the date of issue.

When submitting a claim relating to a retention invoice you should provide invoices or other documentary evidence that the retention invoice relates to building works which were eligible for claims under the Listed Places of Worship grant scheme at the time the works were carried out.

### **Note 3.8: Insurance**

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The scheme will not pay on claims where the cost of VAT has been covered by an insurance company and will not pay grants on any excess payable by the claimant. Where an insurance company does not meet VAT costs, claimants will be required to provide documentation to certify this.

If you are claiming VAT costs where some costs have been covered by insurance, you should ensure that the invoice supporting the claim is not addressed to the insurance company, but to the place of worship, or relevant contact within the place of worship.

If you are not covered by insurance, the entire VAT amount can still be claimed through this scheme.

### **Note 3.9: Previous grant award**

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If the works covered have been the subject of a previous grant award for the costs of building works, including VAT, from English Heritage, Historic Scotland, Cadw, Northern Ireland Environment Agency, Heritage Lottery Fund, or another Lottery distributor or grant giving body, 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 3.10: Contracts of Works**

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When submitting a first application for a contract of works, this must be supported by the associated tender document (this may also be referred to as a 'priced Specification of Works' or 'Bill of Quantities'). This document should detail the works being undertaken together with associated values. Please be aware that where this document is not submitted or does not provide the required details, your claim will be returned for further action.

The grant scheme will review the supporting documentation and calculate the eligible percentage of the overall contract. This percentage will then be applied to any relevant eligible professional fees.



# 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 Topmark (LPOW), 160 Bath Street, Glasgow, G2 4TB. We strongly recommend that you obtain proof of postage, and retain a copy of your application and all supporting documents.

*If you require any assistance, please speak to one of our operators on 0845 013 6601. This will be charged as a local call.*

Please note that from 23rd June 2014 there are now additional ways to submit your application to us.

1. It is now possible to download an electronic copy of the application form from this website, type your responses and then email the form directly to us, together with electronic copies or scans of the supporting documentation. You can also submit the form by email and the invoices separately by post if you are unable to send electronic copies or scans.
2. You can download the form, complete this by hand and submit this by email or post.
3. Alternatively, if you require a paper version of the application form sent to you, please call us on 0845 013 6601 or send us a request by email.

Our email address is: [dcms@topmarkadjusters.co.uk](mailto:dcms@topmarkadjusters.co.uk)

| Section 1: Contact Details                                                                           | Instructions                                                                                                                                                                                                                                                                                                                                               |
|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name/dedication of the listed place of worship                                                       | Please provide the full name of the listed place of worship to which the application relates                                                                                                                                                                                                                                                               |
| Address of the listed place of worship                                                               | Please provide the address of the listed place of worship to which the application relates. <b>Please note that county must be completed in all cases. We also require the postcode to be supplied.</b>                                                                                                                                                    |
| 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 authority. 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.             |
| Religion or Denomination                                                                             | Please provide the religion and/or denomination served by the place of worship                                                                                                                                                                                                                                                                             |
| Name of person/organisation with legal responsibility or the works to which the application relates. | This may be you or it may be another body.                                                                                                                                                                                                                                                                                                                 |
| 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 receive all correspondence (including payment remittance and returned invoices).<br><b>The grant administrators are not able to speak to any other individual regarding resolution of queries.</b> |
| Section 2: Place of Worship                                                                          | Instructions                                                                                                                                                                                                                                                                                                                                               |
| 6                                                                                                    | See Note 1.1 in the guidance notes                                                                                                                                                                                                                                                                                                                         |
| 7                                                                                                    | See Note 1.3 in the guidance notes                                                                                                                                                                                                                                                                                                                         |
| 8                                                                                                    | See Note 1.4 in the guidance notes                                                                                                                                                                                                                                                                                                                         |
| 9                                                                                                    | See Note 1.2 in the guidance notes                                                                                                                                                                                                                                                                                                                         |

| Section 3: Listed Building      | Instructions                                                                                                                                                                                                                 |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10 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                                                                                                                                                                                                                 |
| 11                              | See Step 3 in the guidance notes.                                                                                                                                                                                            |
| 12 Description of works         | Please note we may 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.        |
| 13                              | See Note 3.4 in the guidance notes.                                                                                                                                                                                          |
| 14                              | See Note 3.4 in the guidance notes.                                                                                                                                                                                          |
| 15 Effective net rate of VAT    | We will need to see evidence of any VAT business/non-business apportionment method agreed with HM Revenue and Customs. This will normally be in the form of a letter from HMRC and should be enclosed with your application. |
| 16                              | As above.                                                                                                                                                                                                                    |
| 17                              | See Note 3.9 in the guidance notes.                                                                                                                                                                                          |
| 21                              | See Note 3.3 in the guidance notes.                                                                                                                                                                                          |
| 22                              | See Note 3.3 in the guidance notes.                                                                                                                                                                                          |

## Section 5: Your claim

Examples of claims are shown below:

The works within the invoice are **fully eligible**:

| Inv Ref | Net Amount<br>① | VAT Rate<br>② | % Eligible Works Reclaimed<br>③ | Total Amount of Grant Claimed<br>④ |
|---------|-----------------|---------------|---------------------------------|------------------------------------|
| ABC123  | £150.00         | 20%           | <b>100%</b>                     | £30.00                             |

- ① – Eligible invoice amount before VAT is added.
- ② – The actual VAT rate charged (in the majority of cases the current rate of VAT will be 20%).
- ③ – The amount of work within the invoice you consider eligible. (Above example is fully eligible so this is 100%. Example below is only partially eligible, so this shows a reduced percentage).
- ④ – The money you are requesting from the grant scheme in respect of the specified invoice.

The works within the invoice are only **partly eligible**:

| Inv Ref | Net Amount<br>① | VAT Rate<br>② | % Eligible Works Reclaimed<br>③ | Total Amount of Grant Claimed<br>④ |
|---------|-----------------|---------------|---------------------------------|------------------------------------|
| ABC123  | £150.00         | 20%           | <b>75%</b>                      | £22.50                             |

The minimum value of eligible work carried out on any one claim to the scheme is £1,000 (excluding VAT), see note 3.1 for an exception to this. 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 total to the required minimum amount. Please note invoices cannot be accepted where they are in excess of 12 months old from the date of issue to the date the grant claim is received.

If your claim includes alterations (either as part of this application or as part of a contract of works), you may be requested to provide documentary evidence of the planning consent if selected for post payment audit.

## 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

Please ensure if submitting the application by email that you copy in the counter signatory.

Please also ensure all declarations are ticked as incomplete applications will be returned.

## Section 8: Checklist

This should be signed by an authorised individual in the organisation that has legal responsibility for the place of worship.

Please ensure if submitting the application by email that you copy in the counter signatory.

Please refer to the checklist on the Application Form prior to submitting your application.

## FREQUENTLY ASKED QUESTIONS

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### LISTING QUERIES

- **I don't know whether the place of worship 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.*
- **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. Q10 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 apply with a copy of the original invoice; however you may be required to supply a further copy marked as a true and certified copy, signed and dated by the contractor if your claim is selected for a post payment audit.*
- **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. You should not be charged VAT on works supplied by a contractor who is not VAT registered.*
- **If I carry out work directly and have to pay VAT can I recover this?**  
*Only if you are a contractor who is registered for VAT and are producing a relevant VAT invoice for the works undertaken.*
- **The work has been carried out by a non-VAT registered contractor. Can we claim for the VAT on the materials we bought?**  
*No. You cannot claim for VAT on materials unless they are supplied as part of a broader supply of work by a registered VAT contractor.*
- **Can I submit invoices older than 12 months if they relate to eligible works?**  
*No, invoices in excess of 12 months old will be rejected as ineligible.*

### APPLICATION FORM QUERIES

- **Can I still send my application by post?**  
*Yes, if you are unable to submit the application by email, it can still be submitted by post.*
- **I can't scan my invoices. Can I send these by post but send my application by email.**  
*Yes, but if doing so, when sending the invoices by post, please ensure that you make it clear which Listed Place of Worship they refer to.*
- **Who can countersign the application?**  
*The countersignatory should be someone who holds a suitable responsible position within the place of worship ie. priest, treasurer, churchwarden.*
- **The people signing the form will not have full knowledge of the works carried out, does this matter?**  
*The contact specified in on the application should have knowledge of the works carried out. This is the person to whom we will address all queries, and return all paperwork. We will not communicate with any third party (e.g. contractor, architect, or other alternative contacts).*  
*The signatories are responsible for the declarations made on the application form.*

- **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 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 place of worship, and refund the grant organisation directly?**  
*Any previous grant award is a contract between the place of worship and the grant paying body, and is not linked to this scheme.*
- **The church or church hall is also used for community meetings, scout groups etc. Is this eligible under the scheme?**  
*Yes, provided the main use is for public religious worship, this is fine. You may be asked to provide proof of this.*  
  
*If any part of the listed place of worship is used for accommodation, this element is not eligible under the scheme. Where invoices cover both place of worship and accommodation use, the cost split must be made clear on either the invoice or the application. The only exception to this is where the accommodation is used on a temporary basis as a refuge for the homeless or for similar social/welfare purposes.*
- **The place of worship is currently closed due to Health & Safety 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 place of worship 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 013 6601 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. If we need to clarify any points after the claim has been submitted, we will contact the correspondent.*

## ELIGIBILITY QUERIES

- **Can I claim solely for a retention where it is under £1,000, but relates to works that have 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. Note that invoices must be less than 12 months old. However, from 1 October 2013, each listed place of worship will also be allowed to submit one claim using invoices with a value of less than £1000, but more than £500 (excluding the VAT paid) in any twelve month period (see note 3.1).*

## GENERAL QUERIES

- **Do I need to register with the scheme prior to applying?**  
*No, there is no requirement to pre-register. Once works have been undertaken and the invoice has been settled, you should submit the application.*
- **What is the deadline / time limit for a claim to be submitted?**  
*The scheme will only accept invoices up to 12 months from the date of issue. The Government has confirmed the funding available for the scheme until March 2016.*
- **Is there a limit to the number of applications that I can submit?**  
*No.*
- **Appeals – What if I disagree with the grant I am paid for a claim?**  
*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.*

# Annex A

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The public registers of listed buildings are drawn up by, and applications for using and listing related enquiries should be made to:

## **ENGLAND** **English Heritage**

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English Heritage  
Heritage Protection Operations Department  
1 Waterhouse Square  
138-142 Holborn  
London EC1N 2ST

Tel: 0207 973 3000  
<http://www.english-heritage.org.uk>  
<http://www.english-heritage.org.uk/professional/protection/process/national-heritage-list-for-england/>

## **SCOTLAND** **Historic Scotland**

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Longmore House  
Salisbury Place  
Edinburgh EH9 1SH

Tel: 0131 668 8600  
<http://www.historic-scotland.gov.uk>

## **WALES** **Cadw**

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Welsh Government  
Plas Carew  
Unit 5/7 Cefn Coed  
Parc Nantgarw  
Cardiff CF15 7QQ

Tel: 01443 336000  
Fax: 01443 336001  
<http://www.cadw.wales.gov.uk>

## **NORTHERN IRELAND** **Department of Environment**

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Department of Environment Headquarters  
Clarence Court  
10-18 Adelaide Street  
Town Parks  
Belfast BT2 8GB

Telephone: 028 9054 0540  
Email: [enquiries@doeni.gov.uk](mailto:enquiries@doeni.gov.uk)  
Web: <http://www.doeni.gov.uk>

## Applying To Have A Building Listed

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Buildings are considered for listing in two ways:

- anyone can ask the appropriate body listed above to consider an individual building;
- buildings are listed if identified as being of special architectural or historic interest.

If you wish to apply to have a building considered for listing, you should send the following to the relevant listing authority shown above:

- clear original photographs of the building showing all accessible sides as they are at present, including internal photographs if possible (please label the photographs on the back);
- an Ordnance Survey or A to Z map extract (or an up-to-date site plan) showing the location of the building – if possible please indicate on it the position from which the photographs were taken and its postcode;
- any information you have on the building's architectural and historical interest; details of any threat to the building which you are aware of which may affect its architectural or historic interest;
- where possible, the name and contact telephone number for the owner.

You can apply online or find further information at the following web addresses:

**England:**

<http://www.english-heritage.org.uk/professional/protection/process/online-application-form/>

**Scotland:**

<http://www.historic-scotland.gov.uk/index/heritage/historicandlistedbuildings/listingproposal.htm>

**Wales:**

<http://cadw.wales.gov.uk/historicenvironment/help-advice-and-grants/makingchanges/listedbuildconsent/?lang=en>

**Northern Ireland:**

[http://www.doeni.gov.uk/niea/built-home/protection/listed\\_buildings\\_p.htm](http://www.doeni.gov.uk/niea/built-home/protection/listed_buildings_p.htm)

