

Guideline Leaflet LB05: Listed Places of Worship Grant Scheme

The Listed Places of Worship Grant Scheme makes grants towards the VAT incurred in making repairs and carrying out necessary alterations to listed buildings mainly used for public worship. Full information about the scheme can be found on the website www.lpwscheme.org.uk but we have provided some basic information in this leaflet.

This Guideline Leaflet is regularly reviewed and updated. To ensure that you are using the most up to date version, please download the leaflet from the BUGB website at www.baptist.org.uk/resources

The date on which the leaflet was last updated can be found on the download page.

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INTRODUCTION

The Listed Places of Worship Grant Scheme makes grants towards the VAT incurred in making repairs and carrying out necessary alterations to listed buildings mainly used for public worship. Full information about the scheme can be found on the website www.lpwscheme.org.uk but we have provided some basic information in this leaflet. Following the introduction of the change to the VAT rate applied to alterations to listed buildings on 1 October 2012, up to £42m per year will be available for the Listed Places of Worship Grant Scheme for the duration of this Parliament.

Churches wanting to apply should make sure they follow the guidance on the website.

From 1 June 2014 the scheme is being administered by new supplier. As a result there are now three different ways of completing the application form

1. You can download an electronic version of the application form from their website, type your responses and then email the form directly to them, 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, you can ring or send an email.

Topmark (LPOW), 160 Bath Street, Glasgow G2 4TB
Telephone number: 0845 013 6601 Email: dcms@topmarkadjusters.co.uk

Churches are reminded of the need to obtain Listed Buildings Consent through the Listed Buildings Advisory Committee for any work carried out on their Listed Buildings. See leaflet LB01 *Introducing the Listed Building Advisory Committee*.

HOW TO DECIDE IF YOUR CHURCH QUALIFIES FOR A GRANT

In order to qualify a church has to be able to answer 'yes' to the following questions. Our notes below give some information about the eligibility criteria but these are no substitute for working through the guidance provided by the scheme yourself.

Is the building solely or mainly used as a place of public religious worship?

The question refers to the building for which you are making repairs or alterations. If this is your building that you are using for worship then you can answer 'yes'. If the repairs are to your church hall which is only used for social events then the answer will be 'no'. If the repairs are for a Manse the answer will also be 'no'.

Is the building used for public religious services at least six times per year?

You may need to prove that the availability of your services to the general public are publicised (e.g. on a notice board).

Is the building listed with the relevant statutory listing agency?

Churches in England need to be listed with English Heritage and churches in Wales need to be listed with CADW. You need to make sure that the building for which you are making repairs or alterations is listed.

Is the expenditure you are claiming for eligible?

This is a bit more complicated and you will need to follow the flowchart on the website or in the guidance notes to check this. In essence though, these grants are only available towards the cost of repairing, maintaining or altering existing buildings. In addition, as you are applying for a grant towards the cost of the VAT that has been paid you will need to ensure that you have the receipts (which are less than 12 months old), that your contractor was registered for VAT and that the works carried out were not eligible for zero rate VAT. Finally the total amount claimed will need to be at least £1000. In October 2013 a change was introduced to include the VAT paid on professional fees (e.g. architects and surveyors) directly related to eligible building work.

SOME FREQUENTLY ASKED QUESTIONS

I don't know whether our church is listed. How can I find out?

Contact either your Local Authority Planning Department, or the relevant statutory listing agency (for contact details, see below). Repairs to unlisted buildings will not be eligible for this scheme.

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 as a true and certified copy, signed and dated by the contractor. The copy invoice must bear the same date as the original invoice.

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

No. You must have paid your VAT invoice prior to applying for a grant under 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 people signing the form will not have full knowledge of the works carried out, does this matter?

The contact specified on the application should have knowledge of the works carried out. This is the person to whom the LPWGS will address all queries, and return all paperwork. They are unable to communicate with any third party (i.e. contractor, architect etc.).

How can we clarify what parts of the work we are doing qualify for zero-rated VAT?

If you have read the guidance on the LPGW website or in their notes and are still unclear please contact the HMRC Charities helpline which is available Monday to Friday 8am to 5pm or write to HMRC. Contact details below. BUC Staff are unable to give advice on VAT issues as this is a highly specialised area.

I'm struggling to complete parts of the application form – who can help?

You should ring TopMark (0845 013 6601) and speak to one of their operators.

What is the timescale for applications?

Funding has been made available at least March 2016. Applications can be made at any time but they must be submitted no later than 12 months after the date of the relevant invoice.

CONTACT DETAILS

Listed Places of Worship Grant Scheme

Topmark (LPOW),
160 Bath Street,
Glasgow G2 4TB
Telephone number: 0845 013 6601
<http://www.lpwscheme.org.uk/>

Historic England (formerly English Heritage)

Heritage Protection Operations Department
1 Waterhouse Square
138-142 Holborn
London EC1N 2ST
Tel: 020 7973 3700
<http://www.historicengland.org.uk/>

HM Revenue & Customs Charities

St. Johns House
Merton Road
Liverpool
L75 1BB
Charities Helpline: 0845 302 0203

CADW

Welsh Government
Plas Carew
Unit 5/7 Cefn Coed
Parc Nantgarw
Cardiff CF15 7QQ
Tel: 01443 336000
<http://www.cadw.wales.gov.uk>

Association Trust Company	Contact
Baptist Union Corporation Ltd East Midland Baptist Trust Company Ltd	Baptist Union Corporation Ltd Baptist House PO Box 44 129 Broadway Didcot Oxfordshire OX11 8RT Telephone: 01235 517700
Heart of England Baptist Association	Heart of England Baptist Association 480 Chester Road Sutton Coldfield B73 5BP Office Mobile: 0730 505 1770
London Baptist Property Board	London Baptist Association Unit C2 15 Dock Street London E1 8JN Telephone: 020 7692 5592
Yorkshire Baptist Association	17-19 York Place Leeds LS1 2EZ Telephone: 0113 278 4954
West of England Baptist Trust Company Ltd	West of England Baptist Trust Company Ltd Little Stoke Baptist Church Kingsway Little Stoke Bristol BS34 6JW Telephone: 0117 965 8828

This is one of a series of *Guidelines* that are offered as a resource for Baptist ministers and churches. They have been prepared by the Legal and Operations Team and are, of necessity, intended only to give very general advice in relation to the topics covered. These guidelines should not be relied upon as a substitute for obtaining specific and more detailed advice in relation to a particular matter.

The staff in the Legal and Operations Team at Baptist House (or your regional Trust Company) will be very pleased to answer your queries and help in any way possible. It helps us to respond as efficiently as possible to the many churches in trust with us if you write to us and set out your enquiry as simply as possible.

The Legal and Operations Team also support churches that are in trust with the East Midland Baptist Trust Company Limited.

If your holding trustees are one of the other Baptist Trust Corporations you must contact your own Trust Corporation for further advice. A list of contact details is provided above. If you have private trustees they too should be consulted as appropriate.

Contact Address and Registered Office:

Support Services Team, Baptist Union of Great Britain, Baptist House, PO Box 44,
 129 Broadway, Didcot OX11 8RT
 Tel: 01235 517700 Fax: 01235 517715 Email: legal.ops@baptist.org.uk
 Website: www.baptist.org.uk Registered CIO with Charity Number: 1181392

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