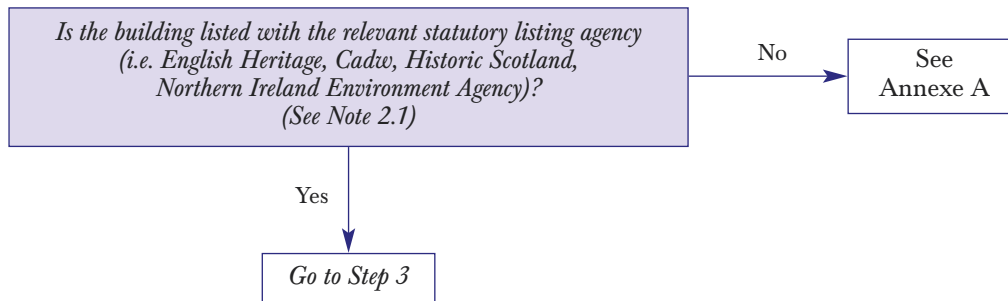


Step 2 – Listed Building



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/>

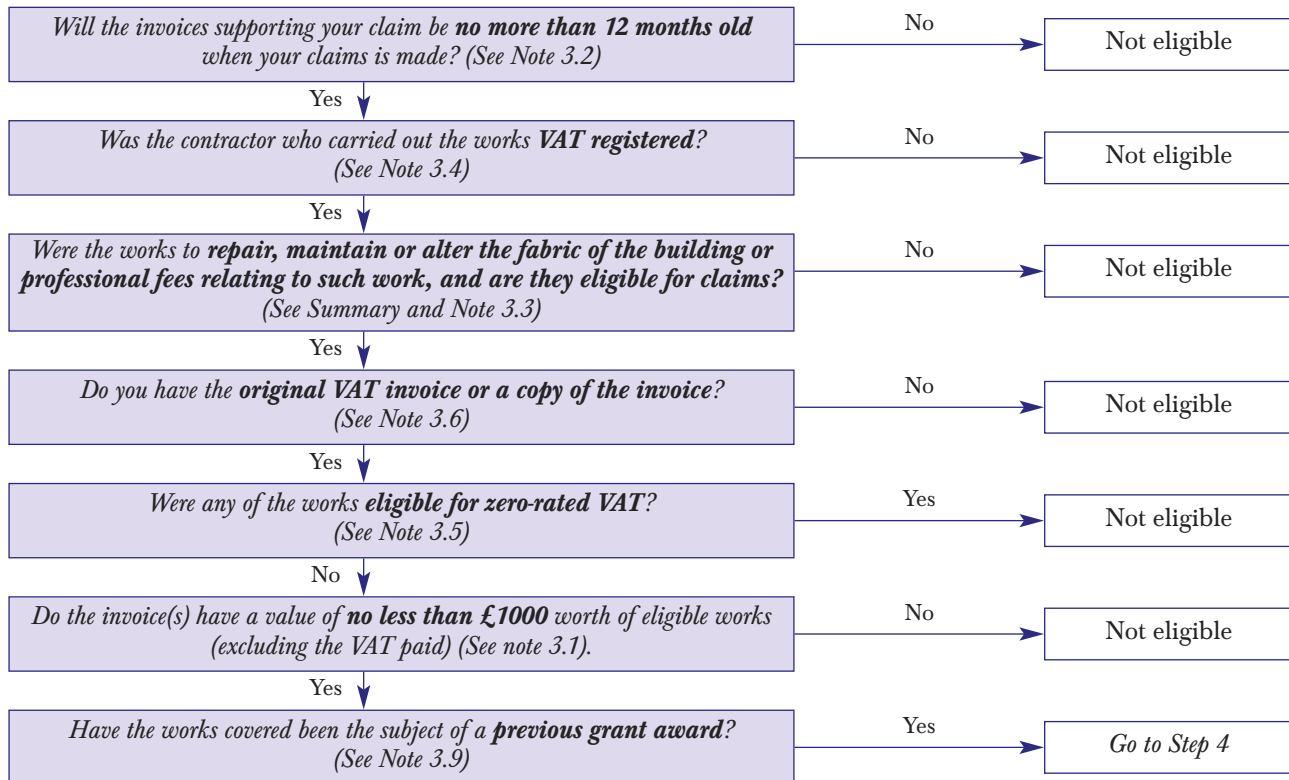
Historic Scotland also manage a database to provide information on listed buildings in Scotland. You can use the following database to check if a building in Scotland is listed:

<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’

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

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

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’

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

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

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

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

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

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. Please note that county must be completed in all cases. We also require the postcode.
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). The grant administrators are not able to speak to any other individual regarding resolution of queries.
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 ①	VAT Rate ②	% Eligible Works Reclaimed ③	Total Amount of Grant Claimed ④
ABC123	£150.00	20%	100%	£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 ①	VAT Rate ②	% Eligible Works Reclaimed ③	Total Amount of Grant Claimed ④
ABC123	£150.00	20%	75%	£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

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

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

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

Longmore House
Salisbury Place
Edinburgh EH9 1SH

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

WALES

Cadw

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

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

Telephone: 028 9054 0540
Email: enquiries@doeni.gov.uk
Web: <http://www.doeni.gov.uk>

Applying To Have A Building Listed

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

