



Listed Places of Worship Grants Scheme (LPOWGS)

Listed places of worship, including churches can receive a grant from the LPWGS to cover some of the VAT they have to pay on repairs and maintenance work.

The funding for the scheme was substantially increased from 2012/13 and the budget confirmed until March 2016. The Government recently announced changes to the scope and operation of the Listed Places of Worship grant scheme, these changes came into effect on 1 October 2013.

Please see <http://www.lpwscheme.org.uk/> for the latest updates on this scheme.

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.
- Professional Services (the cost of), 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.

In addition, applications to make use of the scheme are accepted from religious or charitable groups whose principal or primary purpose is to

conserve, repair and maintain redundant listed places of worship are not in private ownership.

Hearing/ Induction Loops

HMRC have advised that that hearing/induction loops when installed in a place of worship are eligible for the zero rate of VAT. Claims for this work are therefore not eligible for a grant from the Listed Places of Worship grant scheme and applicants should speak to contractors to ensure they are charged VAT at the correct rate.

Changes to Eligibility Scope

The changes to eligibility scope will be accompanied by administrative changes to simplify claiming through the scheme:

- 1) In any twelve month period, each place of worship may submit one claim using eligible invoices with a value of less than £1000, but more than £500 (excluding the VAT paid). This is in addition to an unlimited number of claims where the value of eligible work carried out (excluding VAT) is £1000 or greater.
- 2) Scanned or photocopied invoices are now accepted to support claims.
- 3) The scheme will process payment runs each week to deliver a smoother flow of payments to applicants. This will result in most applicants receiving their grant more quickly.

Full details of all changes and how they will apply can be found here

<http://www.lpwscheme.org.uk/>

Funding Available

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

When will I receive payment?

LPOWGS 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.

Payments

The maximum grant payable to the applicants is 20% of their project costs (i.e. full reimbursement of VAT paid at 20%). Payments will be made once per week.

Changes from 1st June 2014

Please note that from 1st June 2014 existing applications and any new applications will be handled by:

Topmark (LPOW)
160 Bath Street
Glasgow
G2 4TB

Claims can be submitted in three ways:

1. The application form can be completed and emailed to Topmark at the address below, along with electronic copies or scans of any supporting invoices or documentation.
2. The application form can be emailed and invoices or other supporting documentation sent by post.
3. The application form can be completed by hand and sent by post along with other documentation.

Each month, LPOWGS will publish the value of claims received against the budget. You will be able to download the application form from http://www.lpwscheme.org.uk/lpw_application_form.pdf however if you require a

paper version of the form please call 0845 013 6601 (from 1 June) for further assistance or alternatively, send an email to: dcms@topmarkadjusters.co.uk

From 1st June 2014 any new applications or queries should also be sent to this email address. You will not need to re-submit any claims which are already in process, as all information will be transferred. Post sent to the old Newport address will be re-directed until the autumn.

How to Claim

You must get the eligible works done by a registered VAT contractor and pay the contractor's invoice(s) including the VAT. It is worth spending a bit of time exploring the site before you start the form.

- 1) First read the Application Guidelines
http://www.lpwscheme.org.uk/lpw_guidance_notes_download.pdf
- 2) The Guidelines take you through a 4-step process to check you are eligible and help you fill in the form correctly.
- 3) If you still have questions, there is a comprehensive FAQs list here
http://www.lpwscheme.org.uk/frequently_asked_questions.htm
- 4) You then submit the claim by completing the application form here:
http://www.lpwscheme.org.uk/lpw_application_form.pdf

Once you have completed the form, get it signed by two authorised individuals e.g. the Treasurer and the priest and send it with the originals of the invoices (keep copies yourself just in case) to the address on the form.

Assuming your claim is deemed eligible, the grant payment will be made into your PCC bank account after the end of the quarter.

October 2013 Eligible Expenditure List



If you are in any doubt as to whether your claim qualifies for a grant, please contact the Listed Places of Worship Grant Scheme direct on 0845 601 5945.

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.
- 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
- 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.

Frequently Asked Questions (FAQs)

Q. What are the current arrangements?

A. HM Treasury has guaranteed an extra £30 million per year for the rest of this Parliament for the Listed Places of Worship Grant Scheme - in addition to the £12 million per year - for alterations and repairs to listed places of worship. The total annual value of the current scheme is £42 million.

Q. What does this mean for claimants?

A. All claimants should receive a full payout on the equivalent of the VAT they have incurred on repairs and alterations to listed places of worship. The scheme has moved to monthly disbursements.

Q. What protections are in place for this new scheme?

A. The Government has promised ring-fenced funding of at least £42million per year, guaranteed by HM Treasury and the DCMS for the rest of this Parliament. The LPWGS will be protected from any further spending reductions affecting the current Spending Review period. The scheme will be reviewed every six months from October 2013.

Q. What are the transitional arrangements to protect projects at an advanced stage?

A. The Government has stated that all projects with a signed contract by Budget Day i.e. 21 March 2012 will be honoured under the previous arrangements (zero rate VAT on alterations to listed buildings).

Q. What is included under the scheme moving forwards?

A. The scheme will continue to review the current restrictions on which VAT costs associated with the repair and maintenance of listed places of worship are not eligible for compensation. These categories will be kept under discussion in future six monthly reviews.