

A7. 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. The scheme replaces the Zero-rating of VAT on building work.

Summary of Scheme

Applies only to the VAT charged on:

- Repairs
 - Maintenance, or
 - Alteration, of
 - Listed buildings which are
 - Primarily places of worship.
- Applications must be made once the expenditure has been incurred, within 12 months of invoice date.
 - Normally the value of works must exceed £1,000, although one-off £500 available in a year.
 - Funding availability has been increased and the budget confirmed to the end of this parliament; see www.lpwscheme.org.uk
 - Operates with fixed monthly budgets. Where there are many applications the money will be paid pro-rata. Payments are made once per month.
 - Whereas the old Zero-rating applied to new works only, the LPoWGS applies to repairs and alteration as well as new works.
 - It ONLY applies to the building not to ancillary areas, such as the churchyard and its walls.
 - The scheme was extended from 1 October 2013 to include:
 - Turret clocks;
 - Bells & ropes (as well as frames);
 - Pipe organs;
 - Certain professional fees directly related to the works undertaken.
 - The scheme will only pay out where VAT actually has been charged by a VAT-registered contractor. The LPoW is not a VAT refund. It is a GRANT equivalent to the VAT paid.
 - Fabric is defined as 'foundations, walls, roofs, rainwater goods, drainage, internal surfaces, floors, stairs, landings, lightning conductors and all doors and windows'.
 - Construction of NEW buildings is NOT eligible for LPoWG Scheme but extensions are, because they should be charged at full rate VAT.

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LIST OF 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)
- 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 (travel costs of conservators also eligible)
- 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 that will be a permanent fabric of the building. Removable elements such as white goods, kettles and urns are ineligible)
- Permanently routed heating systems
- Turret clocks (from October 2013)
- Bells and bell ropes (from October 2013)
- Bell frames
- Pipe organs (from October 2013)

General:

- Damp treatment
- Pest and bat control and repair of damage caused to the fabric as a result of pests or metal thefts (including the replacement of stolen metals) - eligible if not met from insurance
- 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) and certain directly related professional fees
- 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 leads to eligible repairs and is 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)
- Hearing loops

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LIST OF 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, removable tiles
- Decorative soft furnishings

External:

- Paving
- 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, walls, gates, gardens, lychgates or car parks
- Railings (internal railings that are part of the fabric of the building are eligible)
- Lychgates
- Retaining walls

General:

- Storage of items
- Materials alone (must be either incorporated into a VAT registered contractors invoice, or be used by a VAT registered contractor for eligible works)
- General cleaning
- Professional accountancy or lawyers' fees, Local authority fees
- Costs of Quinquennial inspections & faculty charges
- Maintenance plans
- Notice boards
- Shelving
- Cupboards (cupboards are only eligible where they are specially-supplied as part of a fitted kitchen that will be a permanent fabric of the building)
- Removable kitchen elements such as white goods, kettles and urns
- Showers and baths
- Carpets, removable tiles, decorative soft furnishings

If after reading the above list you are uncertain what may qualify, please contact John Kemp

