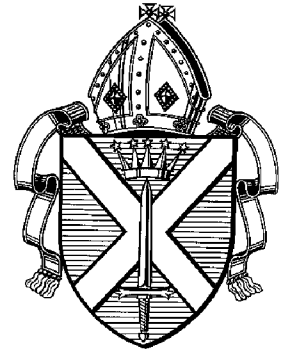
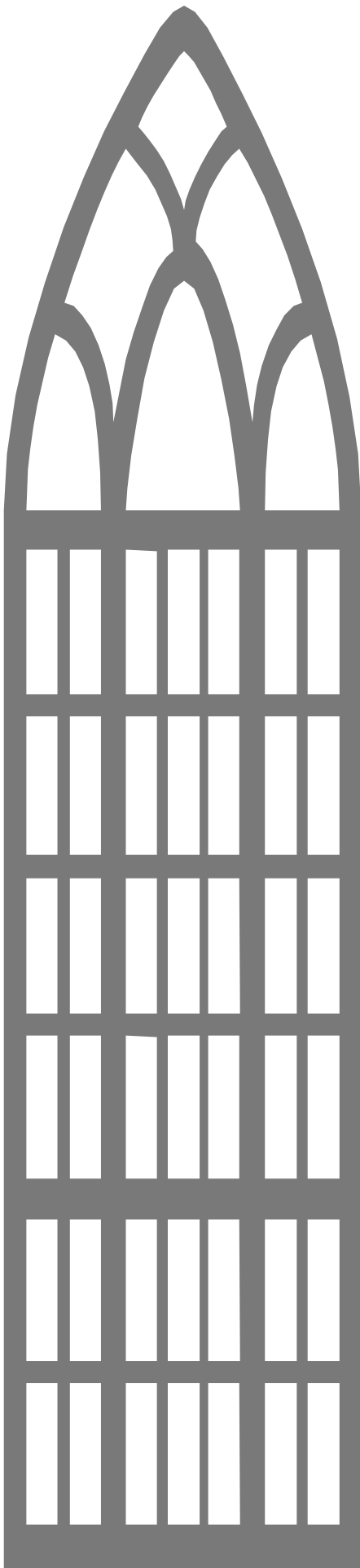


Diocese of St Albans



Diocesan Advisory
Committee



Listed Places of Worship Grant Scheme

Advisory Leaflet 5

The grant scheme, which effectively gives a VAT rebate on work of repair to the actual fabric of a church building, will be paid on all eligible work. Work that has been carried out between 1st April 2001 and 31st March 2004 will receive a VAT rebate of 12_%. Work carried out on or after 1st April 2004 and up to 31st March 2008 will receive a VAT rebate of 17_%.

For invoices submitted relating to works started before 1st April 2004 but finished after this date, applicants will need to declare in their application forms the percentage of work carried out on or after 1st April 2004 if the invoice does not make this clear.

To receive a grant:

- a) your building must be listed;
- b) the work must be for repair or maintenance to the building itself - walls, roofs, drains, windows and window glass, floors, doors, stairs, etc. This also includes works of redecoration and work to lightning conductors. (Claimants who have previously had applications to works on lightning conductors rejected should re-submit this application with their next claim.)
- c) the value of any VAT to fixtures and fittings such as bells, organs, heating, electrical, floor coverings or furniture or to any external (i.e. churchyard) features, including churchyard walls, must be deducted.
- d) you must have original VAT receipts. Copies are not admissible.
- e) the cost of work (which can be for several smaller jobs over a period of time) must be for an accumulated amount of more than £1,000 excluding VAT, and carried out by VAT-registered contractors.

Professional fees are not eligible.

If you are receiving a grant from English Heritage or another body and which includes a VAT element in its calculation (some grants in 2001 included this before the rate was known) you will be required to repay the grant proportion of the VAT back to that body.

Application forms and further advice is available in three ways:

- i) by ringing the helpline: 0845 601 5945
- ii) by writing to:
Listed Places of Worship Grant Scheme,
PO Box 609,
Newport, NP10 8QD
South Wales
- iii) by looking up the website www.lpwscheme.org.uk