

HISTORIC CHESHIRE CHURCHES PRESERVATION TRUST

Guidance Notes

Notes for Grant Applications under the Landfill Tax Regulations 1996.

Please read these notes carefully before completing the HCCPT grant application form and RETAIN THEM FOR FUTURE REFERENCE.

General

The Landfill Tax Credit Scheme

When waste is disposed of by tipping at an approved landfill site, a tax is paid by the disposer of the waste to the Landfill Operator (LO): this is called 'Landfill Tax'. The Landfill Tax Credit Scheme aims to encourage more sustainable waste practices including recycling and to deliver lasting environmental and community benefits.

The Tax is payable to the government through HM Revenue and Customs but the LO may at his discretion give up to 20% of the tax collected to organisations called Environmental Bodies (EB).

To become an EB and so able to receive and manage landfill tax credits from a landfill operator, organisations such as the Historic Cheshire Churches Preservation Trust (HCCPT) must be registered with The Environmental Trust Scheme Regulatory Body (ENTRUST).

Although the Landfill Operator may give up to 20% of his total landfill tax to an EB, he may only claim 90% of this sum from Customs and Excise leaving himself with a shortfall of 10%. In order to release the LO's contribution, the LO will expect the applicant to name a third party who will provide this 10% shortfall plus 1% for WREN's administration costs, to a total of 11%. (See notes 5.4 below).

WREN

Waste Recycling Environmental Limited (WREN) funds are derived from the landfill operator Waste Recycling Group Plc Landfill Tax Credits. WREN currently make an annual block grant to HCCPT from which funds are made available to applicants for Category E projects which have been approved by ENTRUST and meet the criteria laid down by the Landfill Tax Regulations 1996.

Category E projects

Category E projects are defined as those:-

“for the protection of the environment, the maintenance, repair or restoration of a building or other structure which is a place of religious worship or architectural interest”

Additionally, the building must be sited within 10 miles of a registered landfill site or transfer station and meet conditions with respect to public access.

Completing the Application Form

1. Building for which grant aid is sought

- 1.1 Give the commonly used name.
- 1.2 Full address of the building including the post code.
- 1.3 The listing grade and description of the building, if not known, may be obtained from the Local Planning Authority.
- 1.4 Alternations involving demolition to any building within a Conservation Area, even if not listed, may require Conservation Area Consent.

2. Applicant/body making this application

- 2.1 Give usual name or denomination e.g. Church of England, Roman Catholic etc.
- 2.2 If you are a registered environmental body please give your enrolment number.
- 2.3 This should be the body or a delegated person initiating the intended project e.g. Parochial Church Council, Minister etc.
- 2.4 This should include the name and address of the person to whom all communications relating to the application should be made.

3. Architect/Surveyor

- 3.1 In general, to be eligible for grant aid, a project must be supervised by a chartered architect or chartered ecclesiastical surveyor. Please give the name, qualifications, address and telephone number of the architect or surveyor.

4. Summary of project

- 4.1 Briefly describe the circumstances which have initiated the project e.g. quinquennial inspection etc. Give a brief list of the major components of the work to be carried out, indicating where necessary any proposed phasing of the work or matters of urgency.
- 4.2 If the application for grant aid covers only particular phases or parts of the proposed work, please give separately, details of this work.
- 4.3 Under the Landfill Tax Regulations, the building, which grant aid is being sought must be situated within TEN miles of a registered landfill site or transfer station.

In order to verify the above and to obtain ENTRUST approval for the project a copy of an ordnance survey map to a convenient scale with both the nearest landfill site and the site of the building clearly marked must be provided. Under no circumstances is it possible to vary this condition.

If in doubt, information regarding landfill site/transfer station locations may be obtained from the Trust's Office.

- 4.4 One of the principal benefits to WREN and its donor company of making landfill tax grants for approved projects is the prospect of favourable publicity. For this reason you should consider how your proposed project could achieve this. WREN and HCCPT can help by providing display material but you must specify how you would otherwise meet this objective.

5. Resources and Funding

- 5.1 Give the total cost of the project including all intended or projected phases as set out in 4.1 if known, including any professional fees. Costs should if possible be based on submitted or accepted tender prices.

Indicate the likely VAT status of the work.

- 5.2 Give the total amount of grant aid being sought from HCCPT. Please remember that the Trust's resources are limited and that there are many calls upon them. Only in very exceptional circumstances is the Trust likely to be able to grant more than a small proportion of the project costs.

The preferred projects are those where the fabric of a building requires immediate works of repair.

Projects involving new amenities/re-ordering, heating and lighting, re-wiring, re-decoration, new bells or organ repairs are unlikely to receive favourable consideration.

Under no circumstances can grants be made for work already in hand or completed. The Trust suggests that phasing of major projects would help to overcome this constraint, allowing non-eligible work to proceed whilst other is being considered by ENTRUST and HCCPT.

- 5.3 The level of grant aid offered by HCCPT may depend on funding already to hand or promised.

List those other sources you have already approached and the funding achieved to date. If necessary, indicate which funds are conditioned for specific aspects of the project.

Indicate what resources of your own will be committed to the project and how you will seek to raise further funding within the community or church membership.

- 5.4 The biggest single delay when processing grant requests arises from the lack of understanding of third party funding.

When receiving its annual block grant, the HCCPT is required to make a payment to the LO of 11 % of the value of the grant received. This payment is to reimburse the LO for the 11% hole in its accounts and must be funded by an eligible third party or organisation.

The HCCPT has identified a source of funding for its third party contribution to the LO but will require any successful grant applicant to name a third party who will in turn reimburse a sum equal to 11% of the value of the grant awarded. The transaction is not in any way part of the grant application and must not be included in the project funding calculations.

The applicant's 'third party' payment can be made by any individual or organisation which is not in any way connected with the LO, WREN or HCCPT, it also excludes any person who might derive a financial benefit from any improvements resulting from the project. It also excludes other Environmental Bodies

Eligible third party funders may include a person who shares the benefits of the project with others such as a member of a church congregation, members of the public, local authorities, county councils, businesses and other grant aid bodies provided that they are NOT Environmental Bodies dispensing landfill tax credits.

- 5.5 Briefly describe any recent work carried out on the church/chapel either as repairs or otherwise and the approximate funding raised;

5. Resources and Funding *(continued)*

- 5.6 It is helpful to the HCCPT to know approximately how many regular members of the congregation will benefit from the proposed works. The HCCPT can then also judge the likely burden on them of raising the supporting funding.
- 5.7 One of the requirements of ENTRUST is that the applicant(s) set out the benefits of the proposed works to the wider community and to the built environment. Evidence may be required that reasonable access to the building will be provided for the public at large.
- 5.8 Additional funding for HCCPT is derived from the Annual Sponsored Ride and Stride event held at the beginning of September. State whether your church/chapel has participated in the event within the last FIVE YEARS.

6. Project Management

- 6.1 It is assumed that the likely works to be grant aided will require official approvals which may include that of the Local Planning Authority or the church/chapel authorities before work may commence. Please supply copies No decision about grant aid can be made until evidence of such approvals has been provided.
- 6.2 The site plan provided should be based on the latest OS large scale plan for the locality with the curtilage of the property clearly marked in RED.
- 6.3 The architect's/surveyor's full specification as submitted to tender or other such specification detailing all work to be carried out as a part of the project should be provided.
- 6.4 Estimates or tenders for the work set out in the specification above from at least two contractors must be provided. They should both be estimates for identical work. Any variations must be noted and separately priced.
- 6.5 The HCCPT would normally expect the architect/surveyor to provide a final certificate once the specified work is completed. In the case of major projects interim certificates would also be expected. Payment of the grant will only be made against such certificates. The HCCPT reserves the right to visit on completion of the work.
- 6.6 State what level of fees the professionals (architect, engineer etc) will be paid at.
- 6.7 It is important that the HCCPT knows the anticipated time-table for the project. Under no circumstances will grant be offered in retrospect but for genuine emergency repairs the HCCPT will make every effort to speed up consideration of an application.

Remember that the calls made on the funds available are considerable and that the level of grant likely to be offered will only meet a minor portion of the project costs.

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