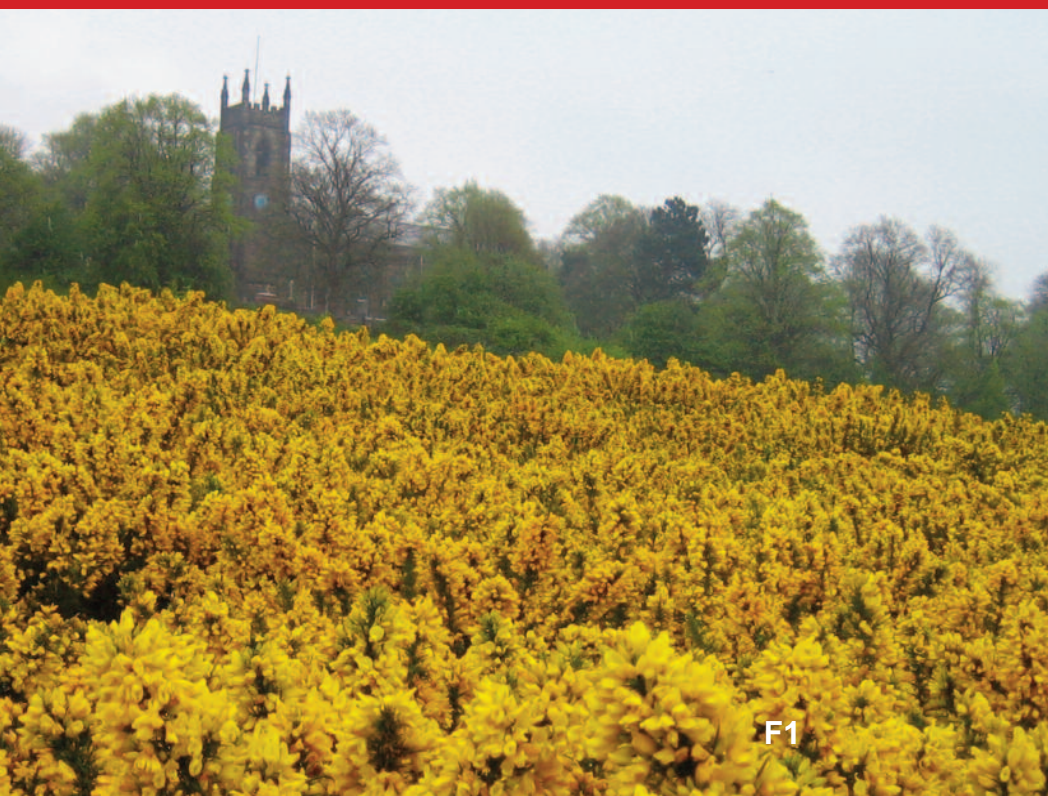




F - Object E Guidance

Ensuring **Maintenance, Repair or Restoration of Religious or Historical Building** projects are compliant under the Landfill Communities Fund



January 2012

F) Object E Guidance

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1 Registering an Object E project – Restoration of Religious Buildings and Buildings of Historical or Architectural Interest

- 1.1 This document provides guidance on the Regulations governing the types of Restoring Places of Worship or Buildings or Structures of Architectural Interest projects that can be undertaken with the Landfill Communities Fund (LCF), initially outlining the governing regulations and then provides guidance on what these regulations mean in practice. Examples are then listed to give illustrations of compliant projects.

2 The Object E Regulations

- 2.1 The Landfill Tax Regulations (Regulations) governing Object E are as follows:

“The Objects of a body are approved objects insofar as they are any of the following objects:”

(Regulation 33(2)(e)) “Where it is for the protection of the environment the maintenance, repair or restoration of a building or other structure which-

- (i) is a place of religious worship or of historic or architectural interest,
- (ii) is open to the public, and
- (iii) is situated in the vicinity of a landfill site

provided the conditions in paragraph (6) below are satisfied;”

(6) “The conditions mentioned...above are-...

- (b) ...that the ... building or structure (as the case may be) is not to be operated with a view to profit”



3 Applying the Regulations

3.1 Works to maintain, repair or restore the building or structure.

3.1.1 The work undertaken under Object E of the LCF must be either looking to maintain, repair or restore the building or structure in question. This essentially covers all activities except 'new works'.

3.1.2 For example, if you are looking to add an extension or additional features to the building or structure then the aim of the project may be better defined as 'looking to provide, maintain or improve a public amenity' (i.e. Object D). If you have any queries about which object is most appropriate for your proposal, please get in touch with ENTRUST directly.

3.2 Building or structure must be a place of worship or be confirmed as being of historical or architectural interest.

3.2.1 The building or structure must be confirmed as being of historical or architectural interest or be considered a place of worship. A place of worship is usually defined as a building or structure that is exempt from business rates by virtue of Schedule 5 Case 11 of the Local Government Finance Act 1988 or has a certificate issued under the Places of Religious Worship Act 1855 to confirm it is a place of worship. The definition of a building or structure that is of historical or architectural interest is one that has listed status (or equivalent) or has county archivist or local historian support.



3.3 The project must be open to the public

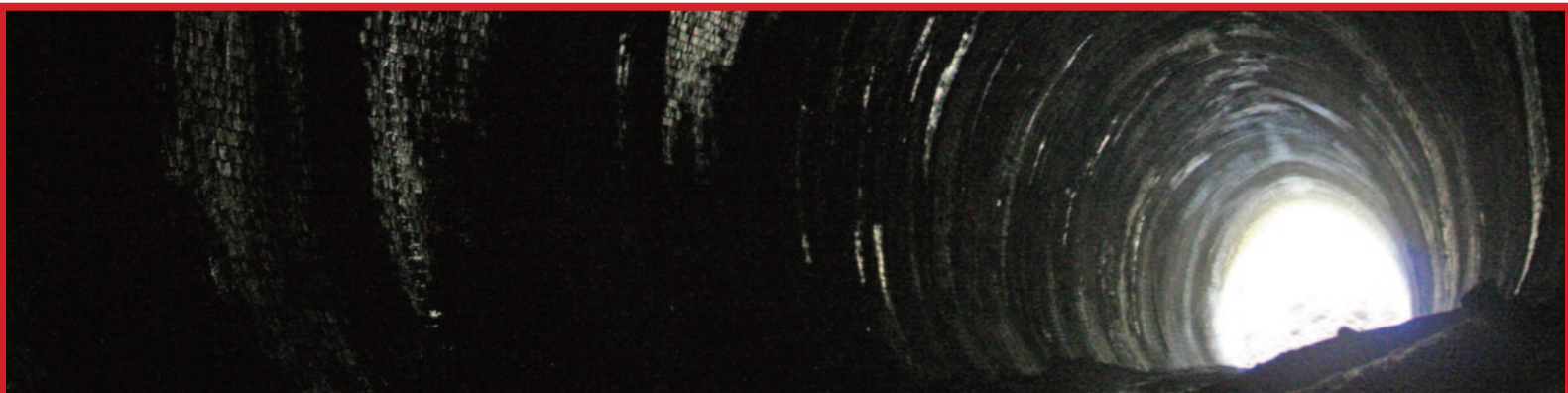
3.3.1 The project should be open to the general public and the public should benefit from the project going ahead. Acknowledging the varying availability and opening times of this type of project, ENTRUST simply looks to ensure that the building or structure is open an appropriate amount of time as would be expected from similar buildings or structures. If you have any queries regarding this, please contact the ENTRUST Registrations Department.

3.4 The project must be in the vicinity of a landfill site

- 3.4.1** Object E projects must take place in the vicinity of a licensed landfill site, which is interpreted as being within ten miles of a site. Whilst the application form asks for a postcode of the project site, ENTRUST understands that in some instances a grid reference or map showing the ten mile radius may be more appropriate. If you can provide evidence that the project site is adversely impacted by a licensed landfill site that is further than ten miles away, this can be deemed eligible.
- 3.4.2** A 'licensed' landfill site is one where there is a licence, resolution or permit authorising disposals of materials as waste in or on the land. Some inactive landfill sites are still 'licensed'. The details of landfill sites can be accessed either on the HMRC website (www.hmrc.gov.uk) or through the relevant authority (e.g. The Environment Agency www.environmentagency.gov.uk). You will need to ensure that the landfill site has a licence in place for the project to be compliant. Please contact ENTRUST if you have any queries on this point.
- 3.4.3** It is important to note that the closest applicable landfill site does not have to be owned by the LO contributing to your project (although some funders will require that it is). As long as some part of your project site is within the vicinity of a landfill site, it is deemed to be acceptable.

3.5 The project must be looking to directly maintain, repair or restore the building or structure

- 3.5.1** The works you propose must fall under one or more of these headings and be targeted on a specific building or structure. For a number of reasons, including the requirement to maintain an audit trail and statistics provision, single project applications that cover multiple buildings or structures are not able to be registered.
- 3.5.2** The focus of the project must be to undertake 'direct project works' on the amenity in question. ENTRUST will review applications to ensure that every proposal concentrates on direct project works and has acceptable additional associated costs.
- 3.5.3** 'Direct project works' are defined as those that are solely attributable to the delivery of the project. This would include all costs that can be directly linked to improvements on site, such as contractor, volunteer management, signage and other materials that will be kept on site and restore the building or structure itself.
- 3.5.4** 'Additional associated costs' include elements such as any head office costs not solely related to the project, publicity for the amenity, opening ceremony and all other activities that do not directly result in physical work being undertaken. ENTRUST is not able to approve projects that have excessive additional associated costs (i.e. more than 10% of the total project expenditure).





4 Project Examples

Restoration of stonework at a church in Carrington - This church has Grade II listed status and is accessible to the general public and so this is a compliant project under the Landfill Tax Regulations 1996.

Restoration to restore the exterior of a synagogue in London - As the synagogue is a registered place of worship and the project involves physical works to the structure of the building, the project can be registered under the Landfill Tax Regulations 1996. The LCF funding was used as a contribution to the external fabric repairs.

Repair of historic organ - Grade I listed church, the project involves physical works to the structure, which is open to the public and is therefore a compliant project.

Provision of a disabled toilet with disabled access within the church - Although no new works are allowed (for example an extension) under this object, as these works are required to maintain the building to current standards this is a compliant project.