



# Memorials Grant Scheme

[www.memorialgrant.org.uk](http://www.memorialgrant.org.uk)

**PLEASE READ THIS IN FULL BEFORE COMPLETING  
YOUR APPLICATION**

## **Guidance to the Memorials Grant Scheme**

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# INTRODUCTION

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This guidance is designed to help you in completing your application. ***Please read this carefully before completing the application form.*** If you require further assistance, then please speak to one of our operators on 0845 600 6430. Calls will be charged at the standard local rate.

We will hold some of the information provided on computer. This information will be used to process applications, grants and produce statistics. Some of this information may be shared with other grant providing organisations such as English Heritage, Cadw or Historic Scotland, to avoid the possibility of duplicate payments being made.

## BACKGROUND

The Chancellor of the Exchequer announced the Memorials Grant Scheme in the March 2005 Budget. The scheme is aimed at charities, but religious groups that are exempted from registering as charities are also eligible. The scheme will return in grant aid the amount of VAT incurred in the construction, renovation and maintenance of memorials on or after 16<sup>th</sup> March 2005.

The refund scheme applies to memorials in the form of statues, monuments and similar constructions.

The Government has made proposals to the European Commission for a permanent reduced VAT rate to be charged on memorial construction, renovation and maintenance. The Memorials Grant Scheme is a temporary measure. It will operate until 2008 unless agreement is reached sooner on a permanent reduced rate.

The scheme is being administered by DCMS for the whole of the United Kingdom.

## THE MEMORIALS GRANT SCHEME

The scheme:

- ❖ applies only to charities and religious groups exempted from registering as charities;
- ❖ applies only to the construction, renovation and maintenance of memorials;
- ❖ applies solely to structures;
- ❖ applies only to memorials bearing an inscription or plaque commemorating a person, animal or event;
- ❖ applies only to memorials that have at least 30 hours public access per week, even if there is an entrance charge involved, or a key needs to be obtained from a keyholder;
- ❖ applies to memorials both in the UK and overseas on which UK VAT has been incurred;
- ❖ covers work on or after 16<sup>th</sup> March 2005;
- ❖ only accepts applications made in arrears.

For further clarification on the above points, please refer to Page 2 of this Guidance booklet.

**For eligible works carried out on or after 16th March 2005, the scheme returns the full amount of VAT paid.**

For Guidance on eligible works, please refer to page 3, or contact the scheme Helpdesk on 0845 600 6430.

# THE MEMORIALS GRANT SCHEME

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## CHARITIES / RELIGIOUS GROUPS

The scheme is restricted to charities and religious groups exempted from registering as charities.

Full charity registration details must be provided where applicable. All such applications will be checked against the charities registration database as part of the checking procedures. If the details provided cannot be verified, the application will be returned.

Religious groups exempted from charitable registration must provide full address details for clarification.

The scheme does not cover private expressions of remembrance, such as gravestones or mausolea.

## STRUCTURES

The scheme is restricted to structures. This includes traditional memorials such as stone crosses, monoliths and statues, as well as plaques fixed to buildings.

Any memorial that does not require construction (e.g. book, portrait), or is intangible (e.g. theatrical or musical event) would not be covered by this scheme.

Structures that have a dual purpose are not eligible under the scheme (e.g. neither a memorial bench nor a playground would be covered. Although the primary function may be as memorials, each has an alternative use, in this example as seating / play area). Stained glass windows, although dual-purpose, are eligible.

Also excluded from the scheme are memorial gardens and trees, which are not structures capable of construction or renovation, although minor landscaping and planting undertaken in the course of memorial construction will generally be eligible.

## EVIDENCE OF COMMEMORATIVE PURPOSE

All memorials must bear a commemorative inscription or plaque. There is no subject matter restriction beyond a requirement that the memorial commemorates a person or people, an animal or an event.

Without a plaque or inscription confirming a commemorative intention, the memorial will not be eligible under the scheme.

## PUBLIC ACCESS

Most memorials will be located in areas to which the public has free access. To guarantee the greatest public benefit, the memorial must have a minimum 30 hours per week public access. There is however no restriction regarding 'free' public access. Memorials charging admission (e.g. those on Heritage sites) are also fully eligible to apply, provided all other conditions of the scheme are met. Memorials will also be covered where access would involve retrieving a key from a reasonably accessible keyholder.

## OVERSEAS MEMORIALS

Some memorials are constructed in the UK to be erected overseas, such as on the battlefields of the World Wars. In instances where these have incurred UK VAT, provided all other conditions of the scheme are met, these are fully eligible to apply under the scheme.

## APPLICATIONS IN ARREARS

Applications can only be paid where accompanied by a Contractors original VAT invoice. The invoice must be for works already completed, and must be fully settled prior to submission under the scheme.



## ELIGIBILITY CHECKLIST

ELIGIBLE	INELIGIBLE
<ul style="list-style-type: none"> <li>• Stone cross</li> <li>• Monolith</li> <li>• Plaques</li> <li>• Statues</li> <li>• Stained glass windows</li> <li>• Minor landscaping (<i>alongside memorial or in the course of the memorial construction</i>)</li> <li>• Removal of graffiti</li> <li>• Cleaning</li> <li>• Construction of memorial</li> <li>• Decoration / repainting</li> </ul>	<ul style="list-style-type: none"> <li>• Bench / seat</li> <li>• Book</li> <li>• Portrait</li> <li>• Concert / event</li> <li>• Tree</li> <li>• Garden</li> <li>• Memorial buildings (<i>e.g. Library, village hall</i>)</li> <li>• Memorials located in non-public areas of civic buildings</li> <li>• Materials alone (<i>no work completed by VAT contractor</i>)</li> <li>• Specialist artistic or landscape design</li> <li>• Professional fees</li> <li>• Grave markers / headstones / mausolea</li> <li>• Memorials without public access</li> </ul>

### VAT REGISTERED

A VAT registered contractor must carry out the eligible works. Claims cannot be made for materials alone, they must be incorporated into the fabric by a registered VAT contractor.

You should check whether the contractor is registered for VAT, by asking his / her VAT registration number, which must be shown on the invoice.

Charities / faith groups that are registered for VAT (because they charge an entrance fee or run business activities) and pay a reduced effective rate of VAT, can only claim the amount irrecoverable from HM Customs & Revenue (previously Customs & Excise). Evidence of this agreement must be provided with the application.

### VAT INVOICE

You must submit with your application, **an original VAT invoice** (or original receipted invoice) from the contractor. Claims will not be paid without this original documentary evidence. **Photocopied invoices are not acceptable.**

Where an invoice covers both eligible and ineligible works / memorials, this distinction must be made clear either on the invoice, or in question 22 of the application.



# COMPLETION OF THE APPLICATION FORM

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## Section 1 - Memorial Details

**Q1: Is the memorial a structure ?**

*To be termed a structure, the memorial must be capable of construction and maintenance/renovation. It must be solely for the purpose of commemoration. Any memorial having a dual purpose (i.e. book, seat/bench) is ineligible.*

**Q2: Is the memorial situated in the UK/Overseas ?**

*Some memorials are located overseas (e.g. World War Memorials). Provided all other criteria are met, and UK VAT has been incurred, these are acceptable under the scheme.*

**Q3: Please provide exact details of the where the memorial is currently located.**

*Memorials must be located in areas to which the public has access for at least 30 hours per week. Please clarify the exact location (i.e. park, cemetery, building).*

**Q4: If claiming for maintenance or repair, when was the memorial erected ?**

*Please confirm when the memorial was erected, and whether the structure was originally built as a memorial.*

**Q5: Does the memorial have at least 30 hours public access per week ?**

*Only memorials that have a minimum of 30 hours per week are eligible under the scheme. No distinction is made whether the access is free or fee paid, and access by means of obtaining a key from a keyholder is also eligible.*

*Private charity memorials that exist behind closed doors (e.g. statues in schools or in non-public areas of other civic buildings) are not eligible under the scheme.*

**Q8: Does the memorial bear a commemorative inscription ? Please provide details.**

*Full commemorative inscription to be entered.*

## Section 2 - Responsibility

**Q9: Who is responsible for the memorial - Registered charity or religious group?**

*The scheme is restricted to charities and religious groups that are exempt from registering as charities. The upkeep of many public memorials falls to local authorities, but as VAT is not incurred, expenditure by local authorities is ineligible under the scheme.*

*Charity details must be provided in full to verify registration status. Faith group applicants must be formally constituted.*

*Church groups are reminded of the need to obtain faculty, or other denominational equivalent, in respect of works involving memorials within a church or churchyard.*



### Section 3 - Your Claim

**Q16: Please give a brief description of the work.**

*If full details are not provided on the invoice, please complete this area of the application. If neither the invoice, nor question 16 detail the works, the application will be delayed, and possibly returned. We are not able to refer back to previous applications; each claim is treated in isolation.*

**Q17: Please provide dates for the works being claimed.**

*Only works after 16th March 2005 are eligible under the scheme. If the invoice submitted relates to works started prior to 16th March 2005, this must be declared on the application. Only VAT paid on the element of work carried out since 16th March 2005 will be refunded through this scheme.*

**Q18: Was the work carried out by a VAT registered contractor ?**

*Only works by VAT registered contractors are eligible. Materials alone are not acceptable. The invoice must bear the VAT registration number of the contractor.*

**Q19: Has the organisation with legal responsibility for the works agreed a reduced effective rate of VAT ?**

*Where an organisation is able to partially reclaim VAT from HM Customs & Revenue, only the irrecoverable VAT can be reclaimed through this scheme. The percentage applicable to this scheme must be made clear on the application. In these instances, claims should only be submitted when the relevant rates have been agreed with HMCR.*

**Q22: Table for recording invoice**

Inv No/Ref	Net amount	VAT %	% of eligible works	Amount claimed
Contractors invoice number / reference	Amount exclusive of VAT	For the majority, this will be 17.5%  Where VAT is reclaimable from HMCR, the % entered here should be only the irrecoverable percentage (i.e. $55\% \times 0.175 / 100 = 9.625\%$ )	This relates solely to the works, not the amount of VAT paid. (i.e. fully eligible works would be 100%)  For invoices covering works before and after 16 <sup>th</sup> March 2005, provide the percentage of eligible works incurred after this date.	Amount requested from the scheme

**Please note, no more than 5 invoices should be included on this application.**



## Section 4 - Your Payment Details

*Full details must be entered.*

*BANKS: this must include the name of the bank, sort code, account name and account number, which **MUST be no longer than 8 digits.***

*BUILDING SOCIETIES: this must include the name of the building society, sort code, account name, Roll number and account number, which **MUST be no longer than 8 digits.***

## Section 5 - Contact/Remittance Details

*The person specified as the contact will be the individual to whom the payment remittance and original paperwork is returned. This will also be the person to whom queries will be addressed. As we are unable to discuss works with a third party, the contact must be fully conversant with the application and the works.*

*In case of queries, we will make two attempts to contact you by telephone/email. If we are unable to successfully resolve the query during these calls, the application will be returned for further completion.*

## Section 6 - Declaration

*The signatory can be anyone that holds a position within the organisation responsible for the memorial.*



# APPLICATION CHECKLIST

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- ❖ Have you completed all questions fully ?
- ❖ Have you enclosed ORIGINAL VAT contractors invoices ?
- ❖ Does the invoice fully detail the works carried out ?

*If it only summarises the works, please enter the detail in question 16. Generic details (e.g. 'various' repairs) are not acceptable.*

*The Memorials Grant Scheme will check each application in isolation. We do not refer back to previous claims. Each application must fully detail the works, even if previous claims have been made under the same contract.*

- ❖ If the invoice covers works before and after the start of the scheme (16<sup>th</sup> March 2005), has this been clearly detailed on either the invoice or the application ?
- ❖ Is the bank Account no longer than 8 digits ?
- ❖ Has the application been signed ?
- ❖ Has the correct person been specified as the correspondent ?

*This individual must be able to fully resolve any queries regarding the application. If necessary, they must obtain the information directly from the contractor. The Memorial Grant Scheme will not discuss any aspect of this application with a third party.*



## CONTACT POINTS

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### ENGLISH HERITAGE

Historic Buildings, Monuments and Designed  
Landscapes  
Tel: 020 7973 3000  
Email: london@english-heritage.org.uk

### HISTORIC SCOTLAND

Longmore House  
Salisbury Place  
Edinburgh  
EH9 1SH  
Tel: 0131 668 8800

### CADW

Plas Carew  
Unit 5/7 Cefn Coed  
Parc Nantgarw  
Cardiff  
CF15 7QQ  
Tel: 01443 33 6000  
Email: cadw@wales.gsi.gov.uk

### NORTHERN IRELAND ENVIRONMENT & HERITAGE SERVICE

Department of the Environment Northern  
Ireland  
Waterman House  
5-33 Hill Street  
Belfast BT1 2LA

Tel: 02890 543064  
<http://www.ehsni.gov.uk>

### ANCIENT MONUMENTS SOCIETY

St Ann's Vestry Hall  
2 Church Entry  
London  
EC4V 5HB  
Tel: 0207 236 3934  
Email: [www.ancientmonumentsociety.org.uk](http://www.ancientmonumentsociety.org.uk)

### CHURCH MONUMENTS SOCIETY

<http://freespace.virgin.net/john.bromilow/CMS/index.html>

### WAR MEMORIALS TRUST

The Conservation Officer  
4 Lower Belgrave St  
London  
SW1W 0LA  
Tel: 0207 881 0862  
Email: [www.warmemorials.org](http://www.warmemorials.org)

### THE MAUSOLEA AND MONUMENTS TRUST

70 Cowcross Street  
London  
EC1M 6EJ  
Tel: 020 7608 1441  
Email: [mausolea@btconnect.com](mailto:mausolea@btconnect.com)

### THE PUBLIC MONUMENTS AND SCULPTURE ASSOCIATION

PMSA Membership Secretary  
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