

# THRELKELD VILLAGE HALL TRUST

## ANNUAL REPORT

2011/2012



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## ANNUAL REPORT FOR 2011/2012

### General

#### **Introduction**

This Annual Report relates to the year to 30 September 2012.

The report has been prepared in accordance with Charity Commission Guidance and the Statement of Recommended Practice – Accounting and reporting by Charities (SORP) issued in March 2005.

#### **Status**

Threlkeld Village Hall Trust is a Registered Charity (number 231380). It is responsible for all aspects of the management of Threlkeld Village Hall (also known as Threlkeld Public Room).

#### **Aims**

The **objective** of the Trust is stated in its governing document as:

“ the provision and maintenance of a village hall for use by the inhabitants of Threlkeld without distinction of political, religious or other opinions, including use for (a) meetings, lectures and classes and (b) other forms of recreation and leisure time occupation, with the objective of improving conditions of life for the inhabitants”.

#### **Public benefit**

The Village Hall Trust management Committee members have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

The Trust fulfils its public benefit requirement by maintaining and managing Threlkeld Village Hall for use by local people and the public generally; by making and implementing plans for improving and developing the Hall so that it can better serve local people and to make full use of the Hall as a community asset; and by promoting use of the Hall by local people and others in accordance with its charitable objectives.

#### **Related parties**

The Village Hall Trust is a member of the Cumbria Council for Voluntary Service; and of Action for Communities in Cumbria (ACT).

#### **Risk management**

The Trust does not have a risk management policy. However, the Trust Management Committee are aware of the potential risks faced by their operation, especially the planned revitalisation project and its financial implications. It has taken extensive advice from the Charity Commission, Cumbria CVS and ACT; has operated a detailed and continuously updated risk management assessment of its revitalisation project; and has adopted a specific policy and procedures relating to conflicts and declarations of interest, especially in relation to the Community Interest Company which is owned by the Trust.

#### **Key achievements in 2012**

These included:

- obtaining the funding required for the major revitalisation project to proceed, especially via the Big Lottery
- obtaining planning permission for the Hall revitalisation scheme
- the Village Hall Trust becoming VAT registered with an “option to tax” arrangement so that full VAT recovery on the revitalisation scheme is possible
- appointment of professional accountants/financial advisors
- establishment of a Village Hall Support Group to provide a flexible means of handling Hall fundraising and other assistance
- establishment of a Marketing Action Group
- appointment of a Monitoring Officer.

**Address**

The address for correspondence is:  
c/o Garden Cottage  
Threlkeld  
Keswick  
Cumbria  
CA12 4SQ

**Trustees**

Trustees during 2011/12 were:  
*Donald Angus, Roger Bragg, Carolyn Cripps, Sue Dunn, Adrian Eddleston, Steven Oldfield, Trevor Roberts, Sarah Rose, Gill Winter.*

**Accountants**

Dodd and Co, Carlisle and Penrith

**Bank**

Barclays Bank, Penrith

**Solicitors**

Cartmell Shepherd, Penrith

**Officers**

Chairman: *Trevor Roberts*  
Garden Cottage  
Threlkeld  
Keswick  
Cumbria CA12 4SQ

Email: [jtroberts@headsnet.com](mailto:jtroberts@headsnet.com)

Vice Chairman: *Gill Winter*

Secretary: *Steven Oldfield*  
Beckside  
Threlkeld  
Keswick  
Cumbria CA12 4RT

Treasurer: *Neil Beresford*

**Hall Caretaker**

*Sylvia Tuer*, Grange Farm, Threlkeld

**Legal and constitutional framework of the Trust****Governing Document**

Until 2008, the Trust operated under a Deed executed in 1899 when the land on which the Village Hall was subsequently constructed was donated to Threlkeld Parish. A review of the constitutional arrangements took place, culminating in the Charity Commission issuing a "scheme" under charity legislation, which took effect from 1 May 2008, and which is the current governing document.

Under the new scheme, the Trust Management Committee is responsible for all aspects of the Trust, and its members are the Trustees under charity law. All were registered with the Charity Commission.

The Parish Council is the Custodial Trustee, its sole function being to hold the title deeds and similar documents, including the new governing document, all of which are in the safe keeping of the Parish Council Solicitors.

### **Land Registry**

All the land belonging to the Trust is formally registered with the Land Registry. The land is registered in the name of Threlkeld Parish Council, which is the Custodial or Holding Trustee.

### **The Village Hall Trust Management Committee**

The Trust Management Committee is the body which has responsibility for the Village Hall and other activities of the Trust. During 2011/12 it consisted of:

- three people appointed by Threlkeld Parish Council: *Roger Bragg, Carolyn Cripps, Gill Winter*
- three people elected at the Annual Meeting on 19 October 2011: *Steven Oldfield, Trevor Roberts, Sarah Rose*
- three people coopted by the Committee at its meeting on 9 November 2011: *Donald Angus, Sue Dunn, Adrian Eddleston*

The Trust Management Committee are the Trustees of the Village Hall Trust with the usual responsibilities under charities law.

The Trust Management Committee has met on five occasions during the year. Minutes of the meetings are available on the Threlkeld Community Website. Topics discussed have included:

- ongoing consideration of the financial position of the Village Hall
- decisions relating to VAT and VAT registration
- the appointment of professional accountants
- review of fees, charges and remuneration
- full review of the financial aspects of the revitalisation project from its inception to date
- approval of documented terms and conditions for Hall use
- the future of the Village Hall Revitalisation Action Group and its transformation into the Village Hall Support Group
- possible application for a Village Hall Hallmark standard
- detailed consideration of "beneficiary monitoring" and equal opportunities in relation to the requirements and advice of the Big Lottery
- changes to the dates of the AGM and Committee meetings in relation to this
- ongoing consideration of routine maintenance and continuation of the programme of improvements
- oversight of progress on the revitalisation project and very detailed consideration of the complicated options for funding, the risks involved; this related especially to the Big Lottery application, the possibility of taking on a substantial loan to allow progress on the scheme, and a range of related matters
- further review of the Highlights scheme
- approval of rules relating to conflicts of interest among Committee members and relations between the Trust and the Community Coffee Shop Community Interest Company
- approval of financial procedures
- a review of all Village Hall policies
- a discussion of the management arrangements relating to the revitalised Village Hall and steps needed now to ensure it will be properly and fully used
- the appointment of a Monitoring Officer and discussions about monitoring in general
- the establishment of a Village Hall Marketing Action Group
- decisions regarding a Village Hall website
- adoption of a Business Plan covering supplementary commercial use of the revitalised Village Hall.

The Trust Management Committee has delegated day to day Hall management responsibilities to its Chairman, Secretary and Treasurer.

### **Action Groups**

Action Groups are groups exercising delegated authority from the TMC (although the TMC retains responsibility for their actions).

Four actions Groups established in 2010/11 remained in being, advising and assisting with the revitalisation plans and the Big Lottery application process. Membership of the Action Groups is as follows (NB the Chairman, Secretary and Treasurer of the VHT are ex officio members of all of them):

Community Services: *Jo Alberti, Nigel Matthews (coordinator), Barbara Lowesmith*

Children and Parents: *Celia Burbush, Alison Critchlow (coordinator), Sandra Hewitson, Annette Howe, Gill Winter*

Young People: *Lucy Bennett, Neil Beresford (coordinator), Val Bragg, Charlotte Bragg, Rachael Kelly, Sarah Rose*

Older people: *Pam Bowell, Guy Duxbury (coordinator), Muriel Slater, Sylvia Tuer, Marion Turner*

In August 2012, the Trust Management Committee also agreed to establish a **Marketing Action Group**. It agreed the structure and terms of reference of this. Membership (in addition to the Chairman, Secretary and Treasurer, who are ex officio members) has yet to be finalised, but *Phil Sturgess* has been appointed as its coordinator.

The **Threlkeld Village Hall Revitalisation Action Group** was a less formal body, jointly responsible to the Parish Council (which established it originally) and the Trust Management Committee. It generally promoted and coordinated activities in support of the revitalisation project. In March 2012, the Revitalisation Group was discontinued, its functions transferred to an organisation with a wider, more general remit, the **Threlkeld Village Hall Support Group**. For detail see below.

## Bookings and use of the Village Hall

Appendix 1 lists the organisations and types of activity involved in using the Village Hall during 2011/12.

Bookings have been helped by promotion on the Threlkeld Community Website and overall have been maintained at about the same level as in the previous year. Generally, the Hall continues to be well used in the evenings, especially on Monday, Tuesday and Wednesday. It is less heavily used during the day.

Charges were reviewed by the Trust Management Committee in November 2011 and fixed at:

- £5.00 per hour for the Main Hall
- £4.50 per hour for the Meeting Room
- £9.00 per hour for both rooms together

Electricity: 20p per unit, this to be increased at the discretion of the Treasurer if there are increases in electricity charges

Post event rubbish removal requiring white sacks - £2 per sack, to be charged afterwards in the same way as electricity charges.

Camping: £6.00 per person per night.

The Secretary is now the person mainly involved in dealing with bookings, and is authorised to agree charges for specific bookings (including deposits, number of hours used, exclusive use supplements etc).

The charges include VAT at 20% since 7 March 2012 when the Village hall Trust became VAT registered. .

Under the option to tax arrangements, all its activities including letting are subject to VAT. All organisations using the Hall (including the Parish Council, the Threlkeld Community Coffee Shop CIC and the Village Hall Support Group) are now charged, and the above charges include VAT at 20%.

## Hall management and maintenance issues

### ***Routine maintenance/facilities improvement***

Most routine management and maintenance issues are delegated to the Chairman, Secretary and Treasurer of the Trust; and to the Hall Caretaker (*Sylvia Tuer*).

In November 2008, the Trust Management Committee took the decision to spend money on a series of repairs, improvements and facilities in recognition of the fact that the Hall was likely to remain in use pretty much as it is for several years pending us raising the money for the full revitalisation. This programme was started in 2008/09 and has been continued since. Some of this work was also justified in relation to health and safety considerations.

Improvements and work carried out in 2011/12 included:

- redecoration of the gents toilets with anti-condensation paint
- redecoration of the rear lobby with anti-condensation paint
- redecoration of the front lobby, including the woodwork
- new filters etc for the stage lights
- further repairs and replacements to the flat roof over the toilets
- maintenance of the plant boxes. .



The work has been done by a mixture of voluntary and paid effort. Thanks to all the following for assisting in Hall maintenance: *Roger Bragg, Steven Oldfield, Sylvia Tuer, Trevor Robson, John Knifton, Kevin Metcalf, Jane Roberts.*

The Trust Management Committee has to balance very carefully its expenditure on maintenance and improvements with the possibility of the impending major revitalisation. It remains fully committed to maintaining the Hall in a reasonable (and certainly safe) condition during this awkward period of transition. Much of the above work of repair and redecoration is going over similar work done in the recent past, a reflection of the generally poor condition of the Hall fabric.

Special appreciation to *Sylvia Tuer* who very capably looks after bookings, cleaning and general maintenance.

### ***Insurance, licenses etc***

The Hall is insured, with insurance including employers' and public liability and trustee indemnity. The insurance premium has in previous years been paid by Threlkeld Parish Council, but this year was paid by the Trust directly (an arrangement which will continue).

The Hall has a licence for music and also pays the Performing Rights Society to cover the playing of recorded music.

Temporary licenses are obtained for sale of alcohol as required. Thanks to *Tim Foster* for assistance with this.

## Village Hall activities

### ***Christmas Whist Drive and Draw***

The traditional Christmas Whist Drive was held at the beginning of December and attracted about 40 people. Thanks to *Carolyn Cripps* for organising this; and to *Sylvia Tuer, Marjorie Mattinson, Harry and Barbara Wilson* and *Donald Angus* for assisting.

The *Grand Christmas Draw* was held as usual. This was a useful general fund raiser. Thanks to *Roger Bragg* for organising this, and to all the businesses and people who donated prizes, without which the Draw could not take place.

### **Christmas Shopping Trip**

The coach trip to Glasgow on 26 November 2011 took 41 people. Thanks to *Carolyn Cripps* for organising this.

### **Highlights Theatrical Productions**

The Committee fully reviewed the Highlights scheme in May 2011, and as then agreed it carried out a further review in May 2012.

Thanks are due to *Moira Surinagar*, who was the Highlights Coordinator for the year; and to various people who assisted her in running the events.

During the year, three events have been run – *Circus Bezercus* (November 2011), *Wild Child* (March 2012), *Monster Ceilidh* (April 2012). Ticket income from the events was £318, £77 and £362 respectively. *Wild Child* was acknowledged to be a poor choice – the wrong event at the wrong time. Highlights now charge £180 plus 80% of ticket income beyond £180. As Highlights itself sets the ticket prices, this makes it considerably more difficult than previously to avoid a loss (these events have traditionally not been regarded as fundraisers, more as a service to the village, but have been expected to cover costs). Taken together, the three events made a net profit of £5, and about another £180 in income was generated from sale of refreshments and a bar.

The Committee discussed the delicate balance between avoiding a loss, quality/type of events (since Highlights does bring acts which otherwise would not be affordable), attracting a good audience of local people and others, the intangible benefits of being part of the Highlights scheme.

The Committee decided that, subject to various provisos, Threlkeld should remain in the Highlights scheme, although events would have to be run under the auspices of the Threlkeld Village Hall Support Group, using the Hall and paying a charge for this out of net income. However, it subsequently became apparent that the financial implications coupled with operational difficulties made it impossible for the Support Group to risk taking on these events. So Threlkeld will not be part of the Highlights touring scheme (if it continues) for the time being at least, although the Village Hall is still listed as a venue in its current brochure. .

It is however hoped that an equivalent programme will be developed in the revitalised Hall as part of a general programme of events and activities for local benefit. This will be looked at by the newly established Threlkeld Activities Association.

### **Threlkeld Youth Club**

The Youth Club continues to be in abeyance for the moment. However, the Big Lottery application includes various proposals relevant to young people put forward by the Young People Action Group, and it is hoped these will now be developed by a group operating under the auspices of the Parish Council. .

### **Village Hall Teas**

At Easter and during the summer, teas were again provided for sale in the Village Hall at weekends and on Bank Holidays. This service is operated on a voluntary basis, and provides useful income in support of the Village Hall. (Two weekends were run by St Mary's Church in aid of Church funds).

The service was hit badly by the appalling weather, the economy and the "Olympics effect". About 1587 (2200) people were served over 27.5 days, an average of about 60 (73) per day. (Last year's figures are in brackets). This year it was also even more difficult to get the level of committed voluntary effort on which this service relies. However, it still generated about £3000 for Hall funds, a very significant and useful sum.

Thanks to all the many volunteers people who help make this scheme work so well – this includes the organisers, the people who buy supplies, the servers, the washers up, the bakers, the people who put out signs etc.- *Dot Benson, Elizabeth Beresford, Pat Knifton, Jane Roberts, Jo Alberti, Donald Angus, Neil Beresford, Blencathra Centre, Dorothy Cowper, John Deadman, Laurence Deadman, Hilary Eddleston, Sue Foster Christine Gott,, John Hodgson, Marion Hodgson, Ann Hughes Andy Judge, Sue Judge, Liz Jones, John Knifton, Diana Matthews, Julia McGregor, Kathleen Oldfield, Steven Oldfield, Eileen Read, Val Richardson, Ros Shirreff, Kate Smalley, Marion Turner, Trevor Roberts, Sylvia Tuer, Barbara Wilson.*

## Threlkeld Village Hall Revitalisation

The Village Hall is undertaking a major revitalisation project, work on which has been undertaken since 2007. A massive step forward was made this year, as an unexpectedly large grant from the Big Lottery in August 2012 meant we had enough funding to proceed with the scheme (currently costed at £620,000). Therefore it should be out to tender by the end of November 2012, work starting on site in February 2013, and the revitalised Hall and Community Coffee Shop opening within the year.

The 2011/12 year was dominated by the Big Lottery bid and matters related to it. Stage 2 of the application under the Big Lottery Reaching Communities (Buildings) programme was submitted in September 2011. Discussions took place and supplementary information provided. We received news that we had cleared the stage 2 process just before Christmas 2011. January-July 2012 involved development in detail of the stage 3 application - including discussions with the Big Lottery, obtaining planning permission (given without any significant difficulty in March 2012), liaison with the Architects and other consultants on detailed designs up to the Building Regulations submission stage, various legal and financial matters. In parallel with this there was also considerable work on generating funding for the project over and above the money requested from the Big Lottery. During this process, the Big Lottery worked positively with the Trust, advising and supporting us throughout; and also provided a grant of £22,820 towards the costs of professional fees etc in developing the project.

The evolving situation was closely managed by the Officers of the Trust and also by the Trust Management Committee, which considered the issues involved in great detail, especially at a meeting in July 2012 just prior to the Big Lottery decision on our application, when very important decisions had to be taken on how the scheme could be financed.

Since the Big Lottery decision was made in mid August 2012, the consultants have made good progress on detailed design and specification, Building Regulations approval has been applied for, various other technical issues have been resolved. All the funding we need is in place, and progress towards implementation is well under way. (It is anticipated that work on site will start in January 2013).

Funding for the scheme at this stage includes some very significant grant offers, several of which have been paid.

Rural Development Programme (England)	£53,000
Eden District Council Rural Infrastructure Fund	£25,000
Cumbria Community Health and Wellbeing Fund	£25,000
Garfield Weston Foundation	£20,000
Cumbria Waste Management Environmental Trust	£12,000
Bernard Sunley Foundation	£10,000
Cumbria County Council	£10,000
W O Street Foundation	£5,000
Dowager Countess Peel Trust	£5,000
CRISP 2 (Cumbria Economic Development)	£5,000
Hadfield Trust	£2,500
Lake District NPA Communities Fund	£2,500
Keswick Lions	£1,500



Cumbria Clinical Commissioning Group

## Revitalisation Action Group/Threlkeld Village Hall Support Group

The Revitalisation Action Group met in March 2012, to pull things together prior to the submission of the final stage of the Big Lottery application. At this meeting the Group transformed itself into the more general Threlkeld Village Support Group, which met once afterwards, in August 2012. Members are kept in touch between meetings via emails and newsletters.

Members of the Support Group have been working with the professional consultants on details of the scheme.



The small sub team of people concerned with local fundraising, led by *Dot Benson* and *Sarah Rose*, has continued to organise local fundraising. Fund raising events and activities in 2011/12 included:

Threlkeld Pudding Festival

Threlkeld Mugs and T-shirts – continued sales

Threlkeld Recipe Book – continued sales of both editions

Threlkeld 2012 calendars and packs of notecards produced by *David Inch* and *Barbara Lowesmith*

The Revitalisation Fund has also benefited from many individual donations, large and small, from local people, visitors and village organisations. These include increasing numbers under the Gift Aid scheme. The JustTextGiving scheme has not really taken off.

An Easyfundraising scheme was established three years ago. This means that for anyone registered who purchases goods/services on the internet, or who makes an online search, a small commission is generated which goes directly to the Revitalisation Fund. This now has 26 members and has so far generated over £650 (with no effort and at no cost!). Log onto [www.easyfundraising.org.uk](http://www.easyfundraising.org.uk) if you want to register.

A new Sureaid scheme whereby house buildings and contents insurance generates commission for the revitalisation project. This has just been established.

A jewellery recycling scheme has been established and continues.

A buy a brick scheme is well under way and is the key to raising the final £5000 which the local group is committed to generating in support of the revitalisation project.

The Threlkeld Village Hall Support Group includes the following: *Jo Alberti, Donald Angus, Linda Austin, Peter Austin, Peter Barnes, Lucy Bennett, Sarah Bennett, Dot Benson, Neil Beresford, Tara Booth, Pam Bowell, Charlotte Bragg, Roger Bragg, Sophie Bragg, Val Bragg, Celia Burbush, Una Cowper, Carolyn Cripps, Alison Critchlow, Joe Davis, Sue Dunn, Guy Duxbury, Adrian Eddleston, Sheila Files, Sue Foster, Annette Howe, Sandra Hewitson, John Knifton, Pat Knifton, Barbara Lowesmith, Nigel Matthews, David Minikin, Steven Oldfield, Ursula Poole, Jane Roberts, Trevor Roberts, Diane Robson Trevor Robson, Eddie*



*Rose, Sarah Rose, Ros Shirreff, Helen Shuttleworth, Phil Sturgess, Moira Surumagar, Jon Trotman, Sylvia Tuer, Marion Turner, Gill Winter, Eileen Witherington, Herbert Witherington,*

Additionally, people too numerous to mention have actively assisted with fund raising events.

## **Websites**

The Threlkeld Community Website [www.threlkeldweb.co.uk](http://www.threlkeldweb.co.uk) was established under the auspices of the Village Hall in 2007, but responsibility was subsequently assumed by the Parish Council. It is operated and managed by *Helen O'Brien*. It contains a wealth of local information, constantly updated, including much information about the Village Hall and the revitalisation project. People are referred to the website for up to date information, Hall bookings etc.

However, the Village Hall Trust has decided to develop its own website, to promote itself and the Community Coffee shop directly. This website is currently under development, thanks to the voluntary assistance of *Helen O'Brien*, assisted by *Ursula Poole*. It is due to be launched in 2013 and will provide up to date information throughout the construction period.

## **Public involvement/information**

A report on Village Hall activities is regularly included in the village newsletter *Beneath Blencathra*. This has a circulation of about 350 copies locally.

Information is put onto the Threlkeld Community Website, which is regularly updated.

The Annual Meeting of the Village Hall was held on 19 October 2011. It was attended by about 30 people. A full update on the revitalisation scheme was presented. An informal drinks and nibbles party was held after the business of the meeting was finished, and *David Robinson* of the Lake District National Park Authority gave an informative talk on plans for developing cycle routes etc in the Thirlmere area, with possible implications for Threlkeld as a base for park and ride.

Members of the Support Group are kept up to date with newsletters circulated mainly by email, every two-three weeks.

A special Village Hall newsletter was circulated to all residents at the beginning of September 2012, giving full details of the revitalisation project and the outcome of the funding applications.

## **Threlkeld Community Coffee Shop Community Interest Company**

The Coffee Shop CIC is a special type of company, established by and owned entirely by the Village Hall Trust. It has been agreed that the Board of the CIC will provide a short report to the Village Hall Trust Management Committee, to allow the VHT to exercise its oversight of the CIC as sole shareholder, this to be incorporated into the VHT's own Annual Report.

The Board Directors of the CIC consists of *Neil Beresford, Adrian Eddleston, Sue Foster, Jane Roberts and Trevor Roberts*. All have been Directors since the CIC was established in March 2010. Directors are all appointed by the VHT. The Directors receive no remuneration.

The Company is registered in England and Wales – 07186998. In accordance with the rules governing Community Interest Companies, all its assets are subject to transfer to the VHT if the CIC ceases to exist; and all its surplus (ie profit) must be dedicated to the Village Hall Trust or other projects/activities of local community benefit.

The Company has not as yet traded at all, it is categorised as “dormant”, which means it does not have to produce any full accounts. The Company was established in anticipation of Threlkeld Village Hall being redeveloped to incorporate Coffee Shop premises. Now that the funding for the capital works is available, detailed planning for the start of trading is taking place rapidly, and it is expected that the Coffee Shop will be opened at the same time as the revitalised Village Hall in general, in January 2014 or shortly before.

The Directors have produced, maintained and updated the detailed Business Plan for the Coffee Shop, which has been used in support of various successful grant applications for the capital scheme. They have also applied for funding towards initial costs of establishing the Coffee Shop (furniture, fittings, equipment and working capital). They have worked closely with the VHT and the scheme's architects in producing detailed plans for the project.

In the meantime accounts have been produced in accordance with the provisions relating to small companies and dormant company accounts. As the CIC is not yet trading there is no income and expenditure or profit and loss account. Its Balance Sheet includes only the £1 issued share capital. Its limited incidental expenses and fees due to Companies House have been covered by the Village Hall Support Group, since its activities are clearly in accordance with the aims of this group.

It is expected that the CIC will cease to be "dormant" early in 2013, perhaps earlier, and will then keep full accounts and have a bank account.

In the 2011/12 year the Directors have met formally twice, although a good deal of business is conducted by email. They have given detailed consideration to all aspects of the Business Plan, including in particular cash flow and financial projections; staffing; design and operational considerations; and marketing. They have also made decisions relating to conflicts of interest/relationships with the VHT; and on criteria for the allocation of funds.

## **Voluntary activity**

The Village Hall Trust and the ancillary activity related to the Village Hall depend very heavily on voluntary activity. All the Trustees serve voluntarily. The Community Coffee Shop Board members are all voluntary. All the efforts to develop and obtain funding for the revitalisation project are voluntary. Most management and maintenance is provided on a voluntary basis.

The Village Hall Trust is deeply grateful for all this vital voluntary commitment. Much is acknowledged specifically in this report, but it is never possible to thank and acknowledge everyone. .

It is not possible to ascribe any financial dimension to this voluntary contribution, but it would clearly amount to tens of thousands of pounds.

## **Finance**

The accounts for the year ended 30 September 2012, as presented to the Annual Meeting on 28 November 2012, are set out in Appendix 2. These accounts have been subjected to an "Independent Examination" by the Trust's accountants, Dodd & Co.

The accounts are quite different from previous years because of the impact of the revitalisation project and the VAT registration of the Hall.

The General Account covers the "mainstream" activities of the Village Hall Trust, and is basically comparable with previous accounts. Money is managed via a current account and a deposit account.

The Project Account incorporates all income and expenditure relating to the revitalisation project. It has its own bank account, initially established in 2008. There have been some transactions on the Project Account prior to October 2011, but this is the first year details of the Project Account have appeared in the VHT Annual Report.

The VHT became VAT registered on 7 March 2012, and was given permission to "opt to tax" with effect from 9 March 2012. Since then VAT has been levied on all hire charges (it was in fact absorbed into the existing level of charges) and reclaimed on purchases (it was possible to reclaim VAT paid on some purchases made prior to registration). Although the General Account has seen a net outflow of £243 that we would not have paid if we were not VAT registered, the Project Account has been able to recover, so far, £4,453 of VAT that would have been irrecoverable if we were not VAT registered; a substantial positive gain.

The General Account had an income of £11,161 and expenditure of £8,043, giving a surplus on the year of £3,118. This compares with equivalent figures of £13,542; £7,611; and £5,931 respectively for the previous year. The differences are mainly due to the impact of VAT on charges, significantly less income from the tearoom, and one off accountancy advice regarding the establishment of a VAT regime correctly.

The Project Account had an opening balance of £24,887 resulting from the excess of previous grants over payments. Income in the year, mainly from grants but also from local fundraising, came to £100,389. Expenditure, mainly on professional fees linked to development of the scheme to the Building Regulations stage, came to £29,637. This represents a "surplus" of £70,753; but of course all this money is earmarked for the revitalisation scheme.

All the money in the Project Account is committed to the revitalisation scheme. Most of it is classified as "restricted" ie it has been donated or raised specifically for the scheme and cannot be used for any other purposes. Some £12,000 was transferred into the Project Account from the Main Account in September 2011, by decision of the Village Hall Trust Management Committee; this money is classified as "designated" for the revitalisation scheme, which means it must be used for this purpose unless the Trust Management Committee formally determines otherwise.

### ***Fundraising for the revitalisation scheme***

Fundraising for the revitalisation scheme used to be handled by the Parish Council, which had a separate Revitalisation Fund with its own bank account managed by the Parish Council. It was decided to change this arrangement, and in December 2011 the Parish Council Revitalisation Fund was closed and the money transferred to the Village Hall Project Account (restricted to use on the revitalisation project).

From January to March 2012, revitalisation fundraising was channelled through the Village Hall Project Account alone. After the VHT became VAT registered, it has been necessary and convenient for some fundraising to be channelled through the Support Group, which pays rent to the Village Hall in the normal way where it uses the Hall (paying VAT on this), and donates its proceeds to "mainstream" fundraising and "revitalisation" fundraising as appropriate. Alongside this, some fundraising directly for the revitalisation project does not go through the Support Group, and continues to be paid directly into the Village Hall Project Account. With these technical complications, the net amount raised locally towards the revitalisation project in the year up to 30 September 2012 is as follows:

October – December 2011 via the Parish Council Revitalisation Fund, and included in the amount transferred to the Village Hall Project Account	£299
October 2011 – March 2012 into the VH Project Account	£1897
April – September 2012 – donations from Support Group	£1401
April – September – funds directly into the Project Account	£2308
Total	£5904

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# APPENDIX 1 ORGANISATIONS/ACTIVITIES USING THE VILLAGE HALL IN 2010/11

## ***Village Committee meetings etc***

Threlkeld Parish Council  
Threlkeld Village Hall Trust Management Committee  
Threlkeld Village Hall Revitalisation Action Group/Threlkeld Village Hall Support Group  
Threlkeld Village Hall Revitalisation Fundraising Team  
Threlkeld Village Hall Marketing Action Group  
Threlkeld Village Hall Revitalisation Liaison Meetings with architects, environmental health, possible funders  
Threlkeld Housing Association

## ***Public meetings***

Threlkeld Annual Parish Meeting  
Threlkeld Village Hall Annual Meeting

## ***Theatrical and musical events***

Highlights productions  
Threlkeld School Summer Production  
Threlkeld School Ceilidh  
Threlkeld School Choir Concert  
\* Chris Bannister John Denver night

## ***Health***

The Village Hall is the base for equipment for Threlkeld First Responders (who also hold meetings there).

## ***Elections***

There were no election in the period.

## ***General social events***

Christmas Whist Drive  
\* Threlkeld Pudding Festival  
Coffee evenings

## ***Village social and recreational organisations***

Blencathra Bowling Club  
Threlkeld Senior Citizens  
Threlkeld Women's Group  
Sunday Club  
Blencathra Hunt Ball

## ***Other general social and recreational activities***

Zumba  
Social Dance  
Dog obedience training  
Friends of Threlkeld School Dance  
Threlkeld School Christmas Fair  
Keswick Embroidery Guild  
Dance classes (children and adults)  
Harp classes  
Church social events

## ***Private use***

Birthday parties  
Funeral teas/gatherings

Music practice  
Dance practice

***Conferences, exhibitions, training etc***

First Aid training

***Fund raising events and activities***

Village Hall Teas  
St Mary's Church Teas

***Other***

Overnight use as a camping barn  
Overnight use as a base for the Bob Graham Round fell running

NB \* indicates a fund raising event for the Revitalisation Fund

The Village Hall car park is used as the base for plastics and garden waste recycling; although both are being discontinued with the revitalisation scheme (the services will hopefully be relocated).

## APPENDIX 2

### THRELKELD VILLAGE HALL TRUST - ACCOUNTS FOR YEAR ENDING 30 SEPTEMBER 2012

GENERAL ACCOUNT	Restricted Funds (1)	Designated Funds (2)	Other Funds (3)	Total Funds
<b>Brought forward 1 October 2011</b>			10,404.31	10,404.31
<b>Made up of:</b>				
<i>Balance in Current Account</i>	562.18			
<i>Balance in Deposit Account</i>	9842.13			
<b>Income</b>				
Lettings (4)			5,035.83	5,035.83
Payments for electricity (4)			1,066.75	1,066.75
Miscellaneous Special Events			469.67	469.67
Donations (general)			411.58	411.58
Donations (car park)			1,554.90	1,554.90
Donations from V H Support Group (5)			2,058.56	2,058.56
VAT collected on sales/income (6)			558.83	558.83
Interest			5.04	5.04
<b>Total income</b>			11,161.16	11,161.16
<b>Expenditure</b>				
Utilities			1,989.34	1,989.34
Special events costs			372.30	372.30
Repairs/renewals			1,780.10	1,780.10
Wages			1,180.00	1,180.00
Cleaning materials			220.61	220.61
Insurance			576.61	576.61
Licenses			294.58	294.58
Accountancy advice (7)			1,010.00	1,010.00
Miscellaneous			303.74	303.74
VAT paid on purchases (6)			315.51	315.51
<b>Total expenditure</b>			8,042.79	8,042.79
<b>Carried forward at 30 September 2012</b>	0.00	0.00	13,522.68	13,522.68
<b>Made up of:</b>				
<i>Balance in Current Bank Account</i>				
<i>Balance in Deposit Bank Account</i>	9,347.17			
	4,175.51			
<b>Income in year</b>	11,161.16			
<b>Expenditure in year</b>	8,042.79			
<b>Surplus on operations in year</b>	3,118.37			

	Restricted Funds (1)	Designated Funds (2)	Other Funds (3)	Total Funds
<b>PROJECT ACCOUNT</b>				
<b>Brought Forward on 1 October 2011</b>	12,886.64	12,000.00		24,886.64
<b>Made up of:</b>				
<i>Balance in Revitalisation Project Account</i>	24,886.64			
<b>Income</b>				
Big Lottery Development Grant	22,820.00			22,820.00
W O Street	5,000.00			5,000.00
Cumbria CC Health and Welklbeing Fund	25,000.00			25,000.00
Eden DC Rural Infrastructure Fund	15,000.00			15,000.00
Cumbria CC Crisp 2	5,000.00			5,000.00
Countesss Peel Trust	5,000.00			5,000.00
Parish Council Revitalisation Fund	12,509.19			12,509.19
Support Group Donations	2,840.23			2,840.23
Other Donations	1,716.55			1,716.55
Buy a Brick scheme	1,050.00			1,050.00
VAT refund	4,453.42			4,453.42
<b>Total income</b>	100,389.39			100,389.39
<b>Expenditure</b>				
Professional fees	21,867.10			21,867.10
Statutory Fees	1,653.50			1,653.50
Other fees	600.00			600.00
VAT paid on purchases (6)	4,656.62			4,656.62
Costs of fundraising	859.43			859.43
<b>Total expenditure</b>	29,636.65	0.00	0.00	29,636.65
<b>Carried forward on 30 September 2012</b>	83,639.38	12,000.00	0.00	95,639.38
<b>Made up of:</b>				
<i>Balance in Revitalisation Project Bank Account</i>	95,639.38			
<b>Income in year</b>	100,389.39			
<b>Expenditure in year</b>	29,636.65			
<b>Surplus on Project Account in year</b>	70,752.74			

#### NOTES

1. The only restricted funds are those dedicated to the Threlkeld Village Hall Revitalisation Project. These can only be used in support of this project.

2. The only designated funds are those relating to transfers from the Village Hall Trust General Account, by decision of the Trust Management Committee, to be used in support of the Revitalisation Project.

3. Other funds are neither restricted nor designated and can be used in any way relevant to the Trust's legitimate charitable activities.

4. Lettings income relates to normal Hall hire charges; electricity use is monitored and charged to users in addition.

5. Since 1 April 2012, fundraising activities have been conducted by a separately constituted Village Hall Support Group.
6. The VHT has been VAT registered since 7 March 2012, with an "option to tax" arrangement in place from 9 March 2012. All itemised figures are net of VAT, with VAT collected on sales/income and VAT paid on purchases recorded separately.
  
7. This is a one off cost for specialist accountancy advice in relation to VAT and related matters.