

The Parish of Lamplugh lies midway between Egremont and Cockermouth on the A5086 and is partly within the Lake District National Park.

Kirkland village is the largest settlement and with numerous hamlets and farmsteads, the Parish has a population of approximately 770.

## Background

In 2009 the Lamplugh Women's Institute building was handed over to the village and became Lamplugh Village Hall.

The major objectives of the new committee included improving the Hall facilities and increasing usage of the building.

## The Project

Early in 2011, Lamplugh Village Hall Committee made a decision to seek grant funds to cover the following improvements to the Village Hall:

- Add and improve insulation in the property as functions during winter months endured less than comfortable conditions.
- Change the heating system from electric powered wall mounted convector heaters.
- Complete internal re-decoration.

Following considerable consultations with various specialists in the heating / ventilation, insulation, and decoration trades it was decided to insulate directly inside the roof area and underneath the wooden suspended floor, and to install an air to air heat pump system.

Quotes for the work were received totalling £30,000, and funding was agreed with three funding bodies.

The heating / ventilation contractor and an electrician started work in March 2011 and within one week the system of five Daiken air source heat pumps was commissioned and up and running.



*Lamplugh Village Hall*

The insulation work then started and proved to be a more involved task. Firstly Kingspan panels were fitted inside the roof, covered by a vapour barrier, plaster boarded, and finished off by fitting a good quality ceiling paper. The under floor area was then insulated by fitting a plastic fibre material (made from shredded plastic bottles) between the flooring joists and held in place by plastic webbing material.

Work concluded when internal redecoration was completed just before the end of May 2011. When the various invoices were received, applications for payment were submitted to the three funding bodies. Monies were received and the accounts paid or sent directly to the contractors by the funders.

Considerable electrical work had to be undertaken at different stages of the contract work and this was paid direct from the Hall Committee's own funds.

## What has been achieved?

We can clearly illustrate that the combination of good insulation coupled with the air to air heat pump system can produce worthwhile benefits. Our winter quarter electricity bill (Nov, Dec, Jan) has reduced considerably:

Winter 2009 / 2010: £451

Winter 2010 / 2011: £455

Winter 2011 / 2012: £198

Previously, the convector heaters had to be switched on several hours before the Hall was used. The Hall is now heated to a perfectly comfortable temperature in 20 minutes, and is used more than ever before.

A few months after work was completed, two members of our Committee were attending a CVS meeting in Maryport and mentioned the progress of our improvements to Claire Watters from ACT. Claire suggested we check that VAT on the “green” elements of the work had been charged at the reduced rate of 5%.

We subsequently found that 20% VAT had been paid on all the accounts and an enquiry to HM Customs & Excise confirmed all of the heating / ventilation and insulation materials and labour costs were taxable at the lesser rate of 5%.

We contacted each of the contractors, invoiced for the appropriate 15% reduction in VAT, and payment was eventually received. Each of the funding bodies was also contacted and the circumstances explained.

A few hundred pounds was repaid to one of the three funders, leaving the Committee to benefit to the tune of almost £2700. We were able to use this to cover the costs of the electrical work that had also been completed, and to upgrade the kitchen facilities in the hall.

## ACT champions community and rural issues

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*Insulation panels fitted inside the roof*

## The Learning

The moral here is not to accept things just as they appear, we were quite surprised that the funding bodies and the contractors involved, all professionals in their respective fields who must have dealt with “green” issues previously did not initiate the 5% VAT in the original estimates and subsequent accounts.

We are indebted to Claire for her quick thinking and her knowledge and for keeping in touch to ensure we received the benefit that was due, either to ourselves or the original funders.

Please note, from 1st August 2013, the reduced rate of VAT for energy saving materials installed in buildings used for a relevant charitable purpose was withdrawn to comply with EU rulings:

[www.hmrc.gov.uk/briefs/vat/brief2612.htm](http://www.hmrc.gov.uk/briefs/vat/brief2612.htm)

## Contact Details

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