

ORGANISING A BELL RESTORATION PROJECT: APPENDICES

REVISION LOG

Revised text is sidelined.

Revision	Date	Summary of changes
000	Aug 2010	Original version
001	Nov 2010	Appendix 11.1, Listed Places of Worship Grant Scheme: Changes to regulations for reclaiming VAT

APPENDICES

Many of the details given in these appendices will change with time. Updated versions of the appendices can be found on the Bell Restoration Committee pages of the Central Council website:

www.cccbr.org.uk/bellrestoration/pubs/

11.1 Value Added Tax

Certain work carried out to a church which is a listed building can be zero rated if it is an approved alteration to the fabric (the structure) of the building, subject to certain conditions. Zero rating applies to other work in the course of the approved alteration, such as the provision of materials, labour and other services by the installing contractor. The fabric of the building includes a bell frame but does not include fittings such as bells and ringing fittings.

The VAT liability of bells and fittings in listed churches used for a current religious purpose will depend on whether or not they are part of work in the course of an approved alteration to the fabric of the building (i.e. the frame) or are works of repair and maintenance. The hanging of a new or additional bell into an existing frame which is not altered at the same time is accordingly standard rated.

HM Revenue & Customs have issued the following guidelines on the application of VAT.

Goods and services that are zero rated

- a A new bell frame which occupies a different position from the existing frame.
- b A new bell frame which differs in size or design from the existing bell frame.
- c Alterations to an existing bell frame to carry extra bell(s).
- d New or additional bells, other than recast repaired remodelled or retuned bells, installed at the same time as a zero rated bell frame or zero rated alteration to an existing frame.
- e Completely new set of ringing fittings needed to operate bells, supplied in conjunction with, and at the same time as, the provision of a zero rated bell frame.
- f Goods or services supplied by the installing contractor as part of the above operations.

Goods and services that are standard rated

- g A new bell frame which replicates one in poor condition.

h The supply of any bells and/or bell fittings that do not qualify in d or e above.

i Recasts repairs tuning remodelling or any other work to existing bells.

j Repairs to existing bell frames and ringing fittings.

k Spare parts and other goods provided in conjunction with zero rated work but not installed.

l Incidental alterations to an existing bell frame in conjunction with the provision of new bells or fittings.

It is important to note that it is the church building itself that must be specifically listed - it is not good enough that the church is in a conservation area, or some other area subject to planning safeguards.

NB Some of the smaller contractors that you may use for your work may not be registered for VAT. You need to establish this as part of your budgeting process.

Listed Places of Worship Grant Scheme

Under this Scheme the full VAT paid for some works of repair and maintenance may be reclaimed. The Scheme has been extended for a further four years from March 2011 but in a more limited form.

From 4th January 2011 it will no longer be possible to reclaim the VAT paid on works to bells, clocks, organs and pews nor will it be possible to reclaim VAT paid on professional fees (inc. architects, surveyors, planning supervisors, H & S advisers, archaeologists, professional fund-raisers etc). Claims for these works will not be accepted after 31st December 2010 irrespective of when the work took place.

The minimum value for each application is £1000 excluding VAT and the full new rate of 20% may be claimed from 4th January 2011 for those works which remain eligible. It is possible to group two or more small claims together to meet the minimum value.

Application forms may be downloaded from the website at www.lpwscheme.org.uk

or obtained from the Scheme Offices at

P.O. Box 609

Newport NP10 8QD

South Wales.

Tel No 0845 601 5945

11.2 Bell Founders, Bellhangers and Repairers

John Taylor & Co
The Bellfoundry
Freehold Street
LOUGHBOROUGH.
Leics. LE11 1AR
Tel:01509 212241
Fax:01509 263305
email: office@taylorbells.co.uk
www.taylorbells.co.uk

Whitechapel Bell Foundry Ltd
32-34 Whitechapel Road
LONDON. E1 1DY
Tel: 020 7247 2599
Fax: 020 7375 1979
email: bells@whitechapelbellfoundry.co.uk
www.whitechapelbellfoundry.co.uk

Peter G Bazley
21 Crelake Park
TAVISTOCK
Devon. PL19 9AY
Tel: 01822 616674

Arthur C Berry
419 Pickersleigh Road
MALVERN
Worcs. WR14 2QJ
Tel: 01684 573843

Matthew Higby & Co Ltd
Jasmine Cottage,
The Street
Chilcompton
BATH
Somerset. BA3 4HN
Tel: 01761 233757
email: Matthewhigby@aol.com
www.bell-hangers.com

Nicholson Engineering Ltd.
Church Bell Works
St.Swithin's Road
Bridport
Dorset DT6 5DW
Tel. 01308 422264
Fax. 01308 427172
email: info@nicholsonbellhangers.com
www.nicholsonbellhangers.com

Pembletons (Bellhangers and Engineers)
Langdene
43 Mansfield Road
Glapwell
CHESTERFIELD
Derbyshire. S44 5QA
Tel: 01623 810640
email: info@embletons.co.uk
www.pembletons.co.uk

Whites of Appleton Ltd, Church Bellhangers
Appleton
ABINGDON
Oxon. OX13 5JJ
Tel: 01865 862549
Fax: 01865 864969
email: bells@whitesbellhangers.co.uk
www.whitesbellhangers.co.uk

Soundweld
25 Park Road
Cheveley
NEWMARKET
Suffolk. CB8 9DF
Tel/Fax: 01638 731133
Mobile: 07767 795170
email: enquiries@soundweld.co.uk
www.soundweld.co.uk

11.3 Guides to Grant-Making Trusts

Generally available, for consultation, in local libraries and also from:

Directory of Social Change
24 Stephenson Way
London
NW1 2DP
Tel: 08450 777707
Fax: 020 7391 4804

Directory of Social Change
Federation House
Hope Street, Liverpool
L1 9BW
Tel: 0151 708 0117
Fax: 0151 708 0139

A Guide to the Major Trusts 2010/2011

Volume 1 covers the top 400 UK trusts giving individually over £300,000 to £650 million each year and making total annual awards between them of around £2.4 billion.

12th Edition 2010/2011 Price (as at August 2010) £65.00

Volume 2 is the companion to *Volume 1* and covers a further 1,200 trusts making total annual awards between them of around £203 million.

12th Edition 2010/2011 Price (as at August 2010) £65.00

As at August 2010 both volumes may be purchased as a series for £90.00

The Directory of Grant Making Trusts 2010/2011

This newly updated and comprehensive reference work covers 2,500 grant-making trusts, each with the potential to give at least £25,000 in total per year, collectively giving around £3 billion. With fully updated information supplied by the trusts themselves, the entries include concise contact details, what is and what is not funded, type and range of grants made, and examples of recent grants. The extensive indexes - by geographical area, field of interest and type of beneficiary, and type of grant - allow users to target the trusts that are most relevant to their needs.

21st Edition 2010/2011 Price (as at August 2010) £125.00

A Guide to Local Trusts

Four Guides, all priced (as at August 2010) £40.00

Greater London,
North of England,
South of England,
The Midlands

The Welsh Funding Guide

2nd edition 2005 Price (as at August 2010) £35.00

Published in both English and Welsh in one bilingual edition

The Guide to UK Company Giving 2009/2010

Price (as at August 2010) £50.00

This invaluable guide includes details of over 500 companies in the UK that give a combined total of £500 million in cash donations to voluntary and community organisations.

11.4 A Select Bibliography

The following publications are just a few of the many books about fundraising that are available from the Directory of Social Change:

DSC Books,
24 Stephenson Way
London
NW1 2DP
Tel: 08450 777707

E-mail: [email: publications@dsc.org.uk](mailto:publications@dsc.org.uk)
Website: www.dsc.org.uk

Price (as at August 2010)

Complete Fundraising Handbook	£24.95
Find the Funds - A New Approach to Fundraising Research	£16.95
Tried and Tested Ideas for Local Fundraising Events	£16.95
Writing Better Fundraising Applications	£18.95

Prices exclude P&P

Order value	UK p&p rate	Europe	Zones 1+2
Up to £9.99	£1.75	£2.50	£3.50
£10 to £19.99	£2.75	£5	£9
£20 to £29.99	£3.75	£7	£12
£30 to £49.99	£5.50	£10	£18
£50 to £99.99	£6.75	£14	£22
Over £100	FREE	N/A*	N/A*

* **Please Note:** There is a maximum limit of £100 for **Overseas online orders**. Please email for overseas orders above £100.

11.5 Example of a Gift Aid Declaration

GIFT AID DECLARATION

ANY VILLAGE BELL RESTORATION FUND
Registered Charity Number 999999

My Full Name
.....

My Address (including postcode)
.....
.....
.....

Date

I want the Any Village BRF to treat the following as Gift Aid donations (delete as appropriate)

- All donations I have made for four years prior to this year
- This and any subsequent donation until I notify you otherwise
- The enclosed donation of £.....

I know that I must pay an amount of income/capital gains tax at least equal to the tax the BRF reclaims on my donations in the tax year.

Return completed form to:

11.6 Trusts Operating Nationally

1 THE BARRON BELL TRUST

I H Walrond Esq, FRICS, Managing Trustee, 71 Lower Green Road, Pembury, Tunbridge Wells, Kent TN2 4EB

Preference given to churches where the services are Low Church. Do not apply until at least 50% of money has been raised. Preference to applications where there is an intention to increase the number of bells to at least six.

2 THE CHURCH BUILDINGS COUNCIL

Conservation Grant Enquiries, Church Buildings Council, Church House, Great Smith Street, London SW1P 3AZ

For ancient bells and bells of historic interest

Website: www.churchcare.co.uk Tel: 020 7898 1866

email: enquiries.ccb@c-of-e.org.uk

3 THE SHARPE TRUST

Alan Strickland Esq., 71 North Home Road, Cirencester. Glos. GL7 1DS

Supports maintenance and restoration of bells in England and Wales

Website: sharpetrustees.org.uk Tel: 020 7898 1866

email: alan.strickland4@btinternet.com

4 THE NATIONAL CHURCHES TRUST

The Secretary, Fulham Palace, London SW6 6EA

Supports structural repairs only, not bell restoration. Most grants are given in rural areas.

Website: www.historicchurches.org.uk Tel: 020 7600 6090

email: grants@nationalchurchestrust.org

5 KELTEK TRUST

The Secretary, The Kloof, Lower Kingsdown Road, Kingsdown, Corsham, Wiltshire SN13 8BG

The Trust helps churches to locate and acquire second-hand bells. The Trust helps those wishing to dispose of surplus and redundant bells

Website: www.keltek.org email: bells@keltek.org

6 HERITAGE LOTTERY FUND

7 Holbein Place, London SW1W 8NR.

The fund has made grants for bell restoration through its Your Heritage Scheme, particularly where the bells are listed for preservation and/or the original bellframe has been kept in use. Grants are not given for new rings of bells or recasting existing bells. Also administers the Awards for All Scheme designed for local community groups with an annual income of under £15,000. (The Fund's income is from the National Lottery).

Tel: 020 7591 6000 Fax: 020 7591 6001 Website: www.hlf.org.uk

email: enquire@hlf.org.uk

11.7 The Central Council of Church Bell Ringers

Website: www.cccbr.org.uk (gives access to all Committee websites)

Honorary Secretary

Mrs Mary Bone, 11 Bullfields, Sawbridgeworth, CM21 9DB
01279 726159 email: secretary@cccbr.org.uk

Bell Restoration Committee

Secretary

Peter Wilkinson, 1 Barrymore Road, Weaverham, Northwich, Cheshire CW8 3LN
01606 853643 email: brcsecretary@cccbr.org.uk

Parish Contact

John Barnes, 56 Leamington Avenue, Orpington, Kent BR6 9QB
01689 853666 email: john4bells@waitrose.com

Funderfinder and the Fred Dukes International Bell Fund

Jackie Roberts, 4 Laleham Court, Woking, Surrey GU21 4AX
01483 765678 email: brcfundinfo@cccbr.org.uk

Central Council Bell Restoration Fund

Ian Oram, The Cottage, School Hill, Warnham, Horsham, West Sussex RH12 3QN
01403 269743 email: ihoram@hotmail.com

Public Relations Committee

Secretary

Alan Chantler, The Old Bakehouse, High Street, Yelvertoft, Northampton, NN6 6LF
07730 986253 email: alan@chantler.net
Advice on complaints about ringing: complaints@cccbr.org.uk

Towers and Belfries Committee

Chairman

James Clarke MCIOB, MBEng
"Sansuns", Tom's Lane, Fairy Cross, Bideford, Devon EX39 5BU
Email: tbchair@cccbr.org.uk

Notes

Other service Committees of the Council include those which concern publications, education and redundant bells; the Council also possesses an extensive library.

A weekly journal *The Ringing World* is published, containing news and articles on all aspects of bellringing: almost every week there is a report of a bell restoration.

11.8 Other Useful Addresses

The Charity Commission

For general queries and to contact any Charity Commission office:

Charity Commission Direct, Tel: 0845 300 0218
P O Box 1227, Minicom 0845 300 0219
Liverpool.
L69 3UG
E-mail: enquiries@charitycommission.gsi.gov.uk
Website: www.charitycommission.gov.uk

HM Revenue and Customs (Charities):

England and Wales

HM Revenue & Customs Charities, E-mail: charities@hmrc.gov.uk
St John's House, Website: www.hmrc.gov.uk
Merton Road,
Bootle,
L75 1BB.

All telephone enquiries should be made to the Helpline number 0845 302 0203.

Scotland

Office of the Scottish Charity Regulator (OSCR), Telephone: 01382 220446
2nd Floor, Quadrant House, E-mail: info@oscr.org.uk
9 Riverside Drive, Website: www.oscr.org.uk
Dundee, DD1 4NY

11.9 Comparing quotations

Some points to consider when comparing quotations for your bell restoration project

You will probably have more than one quotation for your bell restoration project. Indeed, you would need to have very good reasons for having only a single quote. As a result you may need to choose between schemes that seem very different; or the schemes may look very similar, but the final price quoted is different. The table below is designed to help you decide which proposal is best for your project, and points you towards where more help can be found. It is also intended to indicate where additional costs might be incurred, so that when cost comparisons are being made you can better ensure that you are comparing like with like.

	What to consider	Where to obtain advice
Technical	<p>Have different technical solutions been offered? If so, how do they compare and what are the advantages/disadvantages.</p> <p>Sometimes the technical solutions proposed will look identical, but there may be some differences that might be overlooked at first glance. Examples include:</p> <p>Materials used – some may be more long lasting, need less maintenance, be more suitable for the environment of the tower, etc.</p> <p>New or refurbished fittings.</p> <p>Exactly what items are included and what are extras.</p>	<p>If no-one on your project team has sufficient technical knowledge of bell installations to make comparisons, then your local bell ringers' association will probably be able to help. The Central Council's Towers and Belfries Committee is also willing to provide assistance with technical matters, and your DAC's Bell Adviser can also be helpful.</p> <p>Be aware that a few people who work voluntarily in these capacities are also involved professionally. There is nothing wrong with this because it means that expertise is available to all, but you may wish to check whether your adviser works for one of the companies which has quoted.</p>

	What to consider	Where to obtain advice
Preparatory work	<p>What does the quotation assume about building work which may need to be done preparatory and subsequently to the bell work?</p> <p>What does the quotation assume about the dismantling of the current installation?</p> <p>What does the quotation assume about the availability of a lifting beam?</p>	
Equipment supplied	<p>Unless stated, you may assume that the bell contractor will provide all the equipment needed for the work for which it has quoted.</p> <p>If you are using voluntary labour will it be necessary to obtain additional equipment for their use?</p> <p>If you plan to borrow (rather than hire) lifting equipment, will it need to be tested? Is insurance in force for its use?</p>	
Voluntary labour	<p>Is a discount available for voluntary labour?</p> <p>Conversely, are you expected to provide additional assistance at any point in the work schedule?</p> <p>Remember that voluntary workers do not come free! You will almost certainly wish to keep them fed and watered during the working day. You may also need to provide personal protective equipment (PPE) and a safe system of work. See also the section on insurance below.</p>	<p>You may be fortunate enough to have fit, capable people in your band. If not, your local Bell ringers' Guild may be able to help you to find volunteers.</p>

	What to consider	Where to obtain advice
Insurance	<p>Check exactly what is and is not covered, and make appropriate additional arrangements if you deem it necessary.</p> <p>Cover that might be required includes: Public liability insurance for volunteers (can often be included in the insurance carried by the professionals); Loss or damage to your bells, frame and fittings etc. while they are in the tower, in transit or stored elsewhere.</p>	<p>Some insurance arrangements may already be in place. For example your PCC may have some relevant insurance, and your local Bell ringers' Guild may have cover for members while working on bells.</p> <p>It is often cheaper to amend, temporarily, existing cover rather than take out a new policy.</p>
References	<p>Companies which have quoted for your work will be happy to provide you with a list of other projects they have worked on. Take the opportunity to talk to people who have experienced working with the company concerned and, if possible, go and look at the work done.</p> <p>As well as checking on the finished product the other aspects of working with the company you may wish to check include: How well they met deadlines; How flexible they were in accommodating the project's needs; How imaginative they were in solving technical problems; Did they seem to have sufficient resources for the job in terms of people and equipment? Has their post-project service been satisfactory? This is particularly important as it can cause a great deal of anguish, extra work and extra expense if contractors are not responsive to post contractual problems.</p>	<p>Your local Bell ringers' Guild will probably have experience of working with a number of companies over the years, and will therefore be in a position to compare one company with another.</p> <p>Do make sure that those you consult have recent experience of the company concerned – a good or bad experience 10 years ago is no guide to current performance.</p>