

7 October 2021

Malvern Hills Trust

Special Meeting of the Board

United Reformed Church, Malvern Link WR14 1SS

Thursday 7 October 2021 7.00 pm

Present: Mr C Atkins, Mr R Bartholomew, Dr S Braim, Mr D Core, Dr G Crisp, Mr M Davies (Chair), Mr M Dyde, Mr R Fowler, Mr J Michael, Dr T Parsons, Mr C Penn, Prof J Raine, Mr C Rouse.

In attendance: CEO, Secretary to the Board, Finance and Administration Manager, 1 member of the public.

Non-attendance: Mrs H I'Anson

Mr Davies welcomed everyone to the meeting.

1. Apologies for absence

Mr D Baldwin, Dr E Chowns, Mr D Fellows, Mrs L Hodgson, Mrs C Palmer, Mrs G Rees, Ms S Rouse, Ms H Stace, Mr D Watkins, Mr T Yapp.

2. Chair's announcements

- Mrs Rees had stepped down from Colwall Parish Council and had resigned from the Board with effect from 30 November 2021.
- No urgent business.

3. Declarations of interest

There were none.

4. Public Comments

There were none.

5. Urgent Business

There was none.

6. Next meeting

11 November 2021

7. Confidential business

On the proposal of Mr Davies, seconded by Mr Michael it was **RESOLVED** to exclude the public for discussion of items 8 on the agenda on the grounds that publicity would be prejudicial to the public interest by reason of the exempt or confidential nature of the business to be transacted (Legally privileged).

CONFIDENTIAL

Minutes released

12. VAT reclaim – whether to appeal HMRC decision

The Finance and Administration Manager introduced the paper.

The following points were made:

- How much input tax was recovered because of the Trust's s33 status? The Finance and Administration Manager said that in the last financial year the VAT reclaimed under s 33 amounted to £55,000. The total VAT input tax reclaimed was £70,000. She estimated that, if the appeal was successful, the VAT saved on car parking takings would be around £60,000.
- Malvern Hills Trust and country parks were established under completely separate legislation.
- It would not be advisable to publish the advice which was received in anticipation of litigation as it was not possible to predict whether the Trust might wish to rely upon it in the future.

In the proposal of Mr Core, seconded by Prof Raine it was RESOLVED (unanimously) not to appeal HMRC's decision on VAT on car park takings.

The meeting closed at 7.15pm