## Charity

Following on from the potential for relaying/refurbishment of track and my comment that given potential costs and grant funding said Charity should be completely autonomous from Council in terms of finance and costs (including admin).

(Anomaly as, as confirmed by HMRC the Council can and does own the play equipment and surfaces in the PLAY AREA. Charity responsible for all else including grass, boundary hedges and fences etc.)

## **OVW** confirms:

- Charity should become autonomous of the Council
- That all accounting and administrative costs should be separate from the Council (other than grant support for the Charity)
- That the grounds maintenance contract could be administered by either the charity of Council and the other invoiced for its works. Charity cannot claim VAT on works on its land (See above re play equipment).
- Suggested future possibility of the Council Clerk and Charity Secretary being the same person. Charity Secretary could, OVW suggest be employed by Council and the Charity invoiced.
- I have concerns that this would push the employee of the Council into NI and pension area which would involve costs to the Council it MIGHT not encounter if just employing the Clerk.
- OVW has confirmed that while the Clerk to the Council must be an employee under PAYE regulations the Secretary to the Charity might be self-employed or a volunteer.