



CHARITABLE TRUST FUNDS COMMITTEE

ANNUAL REPORT 2024/25



Working together



Excellence



Openness & Honesty



Compassion

INTRODUCTION

It is the delegated responsibility of the Charitable Trust Funds Committee to ensure that the appropriate arrangements are in place to oversee the administration, including banking arrangements, of Charitable Trust Funds, their investment and disbursement. The Committee provides the Trust Board with assurance on all aspects of the stewardship and management of funds donated or bequeathed to the Trust.

This Annual Report of the Charitable Trust Funds (CTF) Committee to the Trust Board for the financial year ended 31 March 2025 reports on the work of the Committee in its discharge of its oversight responsibilities to the Board.

CHAIR'S FOREWORD

In presenting this Annual Report of the CTF Committee of the Trust, I wish to place on record my thanks to my Non-Executive Director colleagues, Mrs Geraldine Browne and Mr Rob Lynas, and Ms Catherine Teggart, Executive Director of Finance, Procurement and Estates, for their support and effective contribution to the successful operation of the Committee. On behalf of the Committee, I wish to express appreciation to the Director of Human Resources and Organisational Development, the Director of Medicine and Unscheduled Care, the Director of Surgery and Clinical Services, the Assistant Director of Financial Services, the Corporate Financial Accountant, the Charitable Trust Funds Manager and the Communications team representative for their attendance and contribution, as well as the Board Assurance Manager and the Committee Secretary for their work during the year.

THE WORK OF THE COMMITTEE

In terms of constitution, the Committee is established to assist the Board and the Accounting Officer in exercising its key functions of:

- Ensuring Charitable Trust Funds are administered by the Trust Board as Trustees under the Health and Personal Social Services (NI) Order 1972, as amended by Article 16 of the Health and Personal Social Services (NI) Order 1991.
- Seeking advice from whatever source it deems to be appropriate in order to fulfil its function.

The duties of the CTF Committee as laid down in its Terms of Reference are to:

- Satisfy itself that Charitable Trust Funds are managed in line with guidance in the Trust's Standing Financial Instructions, Departmental guidance and legislation;
- Ratify the creation of a new fund by the Executive Director of Finance, Procurement and Estates where funds and/or other assets are received from donors in circumstances where the wishes of the donor cannot be accommodated within the scope of an existing fund;
- Make recommendations on the potential for rationalisation of funds within statutory guidelines;
- Seek assurance that assets in ownership of, or used by, the Charitable Trust Funds will be maintained with the Trust's general estate and inventory of assets;
- Seek assurance that funds are not unduly or unnecessarily accumulated;
- Ensure that appropriate arrangements are in place to oversee the administration, including banking arrangements of CTF Funds and their investment and disbursement;
- Ensure that a Trustees Report is produced as part of the production of annual accounts for Charitable Trust Funds.
- Seek assurance that expenditure from Charitable Trust Funds is subject to appropriate value for money considerations including proper procurement procedures where applicable.
- Ensure that Annual Accounts are prepared in accordance with Department of Health (DoH) guidelines and submitted to the Board within agreed timescales; and
- On behalf of the Board, and on the advice of the Senior Leadership Team, the Committee will authorise appropriate policies and procedures in relation to Charitable Trust Funds.

TERMS OF REFERENCE FOR THE COMMITTEE

The Committee's Terms of Reference (ToR) are reviewed on annual basis and were reviewed and approved by the Committee on 18th March 2025.

MEMBERSHIP OF THE COMMITTEE

The membership and attendance at meetings during 2024/25 is set out below:-

Name of Board member	Attendance
Non-Executive Members	
Ms G Donaghy, Chair (until 31 st December 2024)	3/4
Mr M McDonald (until 31 st December 2024)	4/4
Mr R Lynas	3/4
Mrs M Corkey, Chair (from 1 st January 2025)	2/2
Mrs G Browne (from 1 st January 2025)	2/2
Executive Director Member	
Ms C Teggart, Executive Director of Finance, Procurement and Estates	4/4

In attendance for full meeting

Director of Human Resources and Organisational Development
 Director of Medicine and Unscheduled Care
 Director of Surgery & Clinical Services
 Assistant Director of Financial Services
 Corporate Financial Accountant
 Charitable Trust Funds Manager
 Communications team representative

Other Trust Directors and Trust staff are invited to attend meetings, as required.

Attendance for specific agenda item

The Committee requires that the Fund Managers of the 6 Directorate wide funds attend twice a year (March and October) to present their expenditure plans and provide a mid year update.

A Director / Assistant Director will be requested to attend when a report pertinent to their area of responsibility is being discussed.

The Board Assurance Manager, supported by the Committee Secretary is the Secretary to the Committee and attends all meetings to provide appropriate support to the Chair and Committee members.

MEETINGS OF THE COMMITTEE

The Committee's Terms of Reference require it to meet at least four times per annum and a quorum is three members, including two Non-Executive Directors and one Director). During the year commencing 1 April 2024, the CTF Committee met on 4 occasions as detailed below and the meetings were quorate on all occasions.

- 17th June 2024
- 21st October 2024
- 27th January 2025
- 18th March 2025

Formal minutes are recorded of each meeting and these are approved at the subsequent meeting. Minutes of meetings reflect discussions held by the Committee and any actions agreed.

The Committee has an appropriate process between meetings in place for actions/matters arising from Committee business to be appropriately pursued by the relevant Director.

The Committee has a process in place for recording declarations of conflicts of interest and this mirrors the process used at Trust Board level.

REPORTING TO TRUST BOARD

Formal minutes were submitted to the Trust Board for information, following Committee approval.

The Chair of the Committee presented a summary report to the subsequent Board meeting bringing to the attention of Trust Board any items requiring attention or escalation to the Board.

WORK PLAN

In line with best practice, the CTF Committee developed a core work programme for 2025 and this was approved by the Committee at its meeting held on 21st October 2024.

Compliance with a number of its key responsibilities is evidenced by the following actions:

- i. Continued the practice of inviting the Fund Managers of the Directorate wide funds to present their proposed expenditure plans for 2024/25;
- ii. Ensured that CTF funds were managed in line with guidance in the Trust's Standing Financial Instructions, Department of Health guidance and legislation;

During 2024/25, the Committee reconsidered how SHSCT charitable funds should be structured. The Committee made the decision to re-align the fund structure and close the Acute Fund and replace it with two separate funds – one for Medicine and Unscheduled Care and one for Surgery and Clinical Services and establish a new Shine Fund which is a general purpose fund.

- iii. Continued to promote the rationalisation of existing historic funds where possible in 2024/25. During 2024/25, a further 7 funds were depleted bringing the number to 194.

The Committee welcomed the approval of a Charitable Trust Funds Manager to progress the rationalisation of funds and participate in the regional workplan towards CCNI registration.

The Committee invited Ms Catherine Logue, DLS, to the meeting held on 21 October 2024 to discuss the progress of the regional project to register all HSC Trusts Charitable Funds as formal Charities and the substantial issues impacting on the registration process.

- iv. Sought assurance that funds were not unduly or unnecessarily accumulated;
- v. Ensured that a Trustees' Report was produced as part of the production of annual accounts for Charitable Trust Funds.

- vi. Sought assurance that expenditure from CTF Funds was subject to appropriate value for money considerations including proper procurement procedures where applicable.
- vii. Ensured that the Annual Accounts were prepared in accordance with Department of Health guidelines and submitted to the Trust Board within agreed timescales.
- viii. Reviewed the performance of funds invested through the Northern Ireland Central Investment Fund for Charities (NICIFC).

The Committee approved a change in the administration on how the Trust apportions the investment income. Considering the commencement of the CCNI project to rationalise funds and re-align these with the new fund structure, members agreed that investment income should only be apportioned across the funds open for donation in the SHSCT i.e. the six new funds and Endowment Funds.

- ix. On behalf of the Trust Board, and on the advice of the Senior Leadership Team, the Committee will authorise appropriate policies and procedures in relation to CTF Funds. The Procedures for the Management of Charitable Trust Funds are scheduled for review by the Committee in 2025/26.
- x. Following receipt of a £3m donation from the Department of Health in March 2021, under Ministerial Direction, the Committee continued to have oversight over the deployment of these monies during 2024/25. The Committee received progress updates in relation to the expenditure against the £3m Staff Support Fund, with particular reference to the Bannvale Occupational Health Scheme.
- xi. Approved a new logo for CTFs and the introduction of a Just Giving page to promote donations. The Committee received regular updates on the significant programme of work to promote donations and use of CTFs.

INTERNAL AUDIT

BSO Internal Audit includes the Trust Funds as part of their rolling programme of audits. The Southern HSC Trust Audit and Risk Assurance Committee carries out an oversight role in reviewing Internal Audit reports and the annual accounts. The Chair of the CTF Committee is a member of the Audit and Risk Assurance Committee.

The last Internal Audit report on Charitable Trust Funds was carried out during 2022/23. The next Internal Audit of Charitable Trust Funds is scheduled for 2027/28.

EXTERNAL AUDIT

There were no external recommendations to progress following the RTTCWG in 2023/24 in respect of CTF. The draft RTTCWG 2024/25 is awaited.

FINANCIAL REPORTING FOR 2024/25

In line with best practice, the Committee will review the final audited Trust Funds Accounts and Trustee's Report for the year ended March 2025, together with the extract from the draft Report to those charged with Governance from NIAO at its meeting on 23rd June 2025.

CONCLUSION AND ACTIONS FOR 2024/25

As Chair of the Charitable Trust Funds Committee, I am satisfied that the Committee has discharged its duties in line with its agreed Terms of Reference and Work Plan for the year.

Areas for action during 2025/26 include:

- i) Focus on rationalisation of Historic Funds and progress on CCNI registration process;
- ii) Continue to actively promote the use of Trust Funds across Directorates and continue to monitor Directorate expenditure plans and proposals for 2025/26;

- iii) Review governance documents for the management of Charitable Trust Funds so they are fit for purpose as a registered charity with CCNI;
- iv) Attend Trustees training for Board members in Autumn 2025.

Ms Michele Corkey
Chair, Charitable Trust Funds Committee
June 2025

