

Charitable Funds Committee

Thu 03 March 2022, 09:30 - 12:30

Microsoft Teams



Agenda

09:30 - 09:35 **1. Preliminary Matters**
5 min

1.1. Apologies for Absence

Verbal *Chair*

1.2. Declarations of Interest

Verbal *Chair*

09:35 - 09:50 **2. Committee Minutes and Action Log**
15 min

2.1. Draft Minutes of the Meeting held on 11th January 2022

Attachment *Chair*

 2.1 CFC Approved Minutes 11.01.22 (KD & EE Approved).docx.pdf (5 pages)

2.2. CFC Action Log March 2022

Verbal *Chair*

 2.2 CFC Action Log March 2022.pdf (5 pages)

09:50 - 11:30 **3. Items for Approval**
100 min

3.1. Admin Charge 21-22

Verbal *Estelle Evans*

3.2. 13 Clytha Square

Attachment *Estelle Evans*

 3.2 Future of 13 Clytha Square.pdf (5 pages)

3.3. Property Valuation Funds/Use of Unrealised Gain

Attachment *Estelle Evans*

 3.3 Reinstating FA Valuations.pdf (4 pages)

3.4. Bids to be Considered by the Committee (relating to staffing or value over £25k)

Attachment *Estelle Evans*

 3.4 Charitable Funds Bids for approval.pdf (3 pages)

3.4.1. CFC-249 Children & Young People in COVID Recovery

Attachment Estelle Evans

📄 3.4.1 CFC-249 Bid Involving Children Young People in Covid Recovery.pdf (6 pages)

3.4.2. CFC-252 Ophthalmology Teaching Imaging Modules

Attachment Estelle Evans

📄 3.4.2 CFC-252 Ophthalmology Teaching Imaging Modules.pdf (7 pages)

3.5. CFC Small Grants Scheme (including funds available)

Attachment Estelle Evans

📄 3.5 Small Grant Scheme Bids and Funds Available.pdf (3 pages)

3.5.1. SGS-001 Care After Death Service Request

Attachment Estelle Evans

📄 3.5.1 SGS 001 - Care After Death Service.pdf (2 pages)

📄 3.5.1a New Fund Request - Care After Death.pdf (2 pages)

3.5.2. SGS-002 Chapel Wall Screens

Attachment Estelle Evans

📄 3.5.2 SGS-002 Chapel Wall Screens.pdf (2 pages)

3.6. Update of Financial Control Procedure (FCP)

Attachment Estelle Evans

📄 3.6 Financial Control Procedure - key changes.pdf (4 pages)

📄 3.6a FCP - Tracked Changes - Draft ABUHB_Finance_0244 FCP Charitable Funds_Issue 6 (002).pdf (54 pages)

📄 3.6b FCP Final- Tracked Changes accepted - Draft ABUHB_Finance_0244 FCP Charitable Funds_Issue 6 (002).pdf (50 pages)

11:30 - 11:50 4. Items for Information

20 min

4.1. Finance Report for the Period Ending 31st January 2022

Attachment Estelle Evans

📄 4.1 CFC Financial Report for Period Ending 31 January 2022 (004).pdf (7 pages)

4.2. Update on Grant Bid to NHS Charities Together

Verbal Estelle Evans

11:50 - 12:10 5. Fund Holders

20 min

5.1. PREMS/PROMS Update- Patient Reported Experience Measures/Patient Reported Outcome Measures

Verbal Daniel Davies, Head of Value Based Healthcare

12:10 - 12:20 6. Final Matters

10 min

6.1. Any Other Business

Verbal

Chair

12:20 - 12:20
0 min

7. Date of the next meeting is Thursday 9th June 2022 at 09:30am via Microsoft Teams

ANEURIN BEVAN UNIVERSITY HEALTH BOARD

**Minutes of the Charitable Funds Committee Accounts (CFC) held on
Tuesday 11th October at 9.00 am via Teams**

Present:

- | | |
|---------------|--|
| Katija Dew | - Chair |
| Louise Wright | - Independent Member |
| Rob Holcombe | - Interim Director of Finance,
Procurement & Value Based Healthcare |

In attendance:

- | | |
|------------------|--|
| Bryony Codd | - Head of Corporate Governance |
| Tracey Veale | - Audit Wales |
| Neill Hollis | - Audit Wales |
| Estelle Evans | - Head of Financial Services and
Accounting |
| Gwen Kohler | - Assistant Finance Director |
| Susan Gauntlett | - Assistant Head of Financial Accounting |
| Alison Griffiths | - Charitable Funds Manager |
| Emma Guscott | - Secretariat |

Apologies:

- | | |
|------------|---------------------------|
| Glyn Jones | - Interim Chief Executive |
|------------|---------------------------|

1	Preliminary Matters
CFC 1101/01	<p>Apologies for Absence</p> <p>The Chair welcomed everyone to the meeting. The Group had not received any written questions prior to the meeting.</p> <p>Apologies for absence were noted.</p>

CFC 1101/02	Declarations of Interest There were no Declarations of Interest to record.
CFC 1101/03	Draft Minutes of the meeting held on the 9th November 2021 The minutes were noted as a true and accurate record. The Interim Director of Finance, Procurement & Value Based Health Care requested that his title read accurately. Action: Secretariat (complete)
CFC 1101/04	Action Log CFC 1006/05 Draft Annual Report & Accounts 2020/21-For the future the Chair requested it would be helpful to include feedback from the family members of legacy donors and a follow-up on the use of the funding received. The Committee agreed that action can be removed as complete. Any further information will be included in the Annual report. CFC 1006/12 Ratification of approved applications to NHS Charities Together (NHS CT) circulated between meetings- The Committee noted the outcome of the bids was unknown and contact will be made if no response received. Estelle Evans updated the Committee on the progress. A revised bid has been submitted to NHS charities together and a response is expected by the end of February 2022. Update to come back on the March agenda. CFC 1006/14 Funds Available to the Committee- A joint communication statement on the change of approach to be developed. Estelle Evans noted that this was in relation to development of a small grants scheme. The team were in the process of developing a finalised communication to share with Divisions. An update on progress to come to the March Committee meeting.
2	Items for Approval
CFC 1101/05	Final Annual Accounts & Report 2020/2021 Estelle Evans, Head of Financial Services and Accounting, presented the final accounts to the Committee. It was reported that the Draft Accounts were completed in July 2021 and Charitable Funds were then audited by Audit Wales in November and December 2021. The audit flagged several points which were outlined in the report. The Committee noted the timing of the audit and the information available to the team in June 2021 in comparison to information available in November/December 2021. It was noted that a training course cancelled due to covid was picked up by audit as being charged for.

	<p>The accounts were amended to reflect this. Estelle Evans assured the Committee that the team would be amending their processes to seek clarification at the end of the financial year to ensure training courses had been held and the spend incurred. The Committee were assured that all accounts had been amended to reflect audit recommendations, alongside Audit Wales.</p> <p>Louise Wright requested assurance that Equality and Diversity Impact Assessments on all reports would be populated going forward. The Chair requested further guidance from the corporate team to enable teams to adequately complete the Equality and Diversity Impact Assessment. Action: Bryony Codd assured the Committee that this was being investigated and revised guidance would be shared. Bryony Codd Estelle Evans to liaise with Bryony Codd for further guidance.</p> <p>Estelle Evans gave an overview of the Annual Report. The Committee noted that the report included amendments based on comments made on the Draft Annual Report discussed at the previous Committee meeting. Action: The Committee suggested that future annual reports include a short explanation on why Charitable Funds are being used as opposed to main funding, with assurance that this is in line with the rules of the Charity. Estelle Evans</p> <p>The Committee noted the contents and thanked the team for the excellent report.</p>
<p>CFC 1101/06</p>	<p>Audit Plan</p> <p>Neall Hollis of Audit Wales presented the Audit Plan to the Committee. The significant risks were identified. It was noted that the audit was complete.</p> <p>The Committee requested assurance that the Audit Plan would come in advance of the Audit next year. The Committee were advised that Audit Wales intend on delivering the Audit Plan to the Health Board in Autumn of 2022 but would update on progress throughout the year. Normal process would allow for the Audit Plan to be presented prior to the Audit, however due to a shortage of resources and pandemic impact, this was not always possible. Tracey Veale of Audit Wales advised the Committee that there were plans for an Audit Wales 'post-project learning session' to evaluate learning from 2021.</p>
<p>CFC 1101/07</p>	<p>ISA260 Report 2020/21</p>

	<p>Neall Hollis of Audit Wales presented the draft ISA260 Report to the Committee. Audit Wales plan to issue an unqualified opinion. It was noted that the final report would be presented to Board. It was noted that all identified areas had been amended. Audit Wales discussed the impact of Covid and thanked the Charitable Funds and Finance team for their hard work.</p> <p>The Committee thanked Audit Wales for the clear and comprehensive report.</p>
<p>CFC 1101/08</p>	<p>Reserves Policy</p> <p>Estelle Evans updated the Committee on the renewed Reserves Policy. It was noted that a review of the Reserves Policy was a recommendation from the Audit that took place in 2019/20. Previously, the level of reserves held would be determined by the Charity's non-liquid assets. Given the recent disposal of the property held from the TP Price estate and possible future sales, this basis was no longer considered appropriate. It was agreed that a policy with a formulaic approach, that was also future proof would be more appropriate. The paper proposed that the Health Board retained part of the unrealised gain this year in order to create a reserve to cover admin costs and any potential unrealised losses in the future. This would be reviewed annually.</p> <p>Decision: The Committee was assured that the policy had been reviewed in line with Audit Wales recommendations. The Committee endorsed the proposal and agreed the reserve value of £266K for 2021/22</p> <p>Action: The CF Team would amend the Reserves Policy and Charitable Funds procedure to reflect the changes. Estelle Evans</p>
<p>3</p>	<p>Items for Information</p>
<p>CFC 1101/09</p>	<p>Administration Charges 21-22</p> <p>Estelle Evans gave an update to the Committee on the Administration Charges. The Health Board anticipated the Administration charges 21-22 to be similar to this financial year. It was discussed that the recent announcement of 1% increase for all workers up to and including Band 5's would need be taken into consideration. Action: A further update on figures would come back to the Committee in the March 2022 meeting. Estelle Evans/Secretariat</p> <p>Tracey Veale of Audit Wales stated that their consultation had ended the previous week and that there was a proposal for a potential increase of audit rates for the Health Board of 3.7%.</p>

4	Final Matters
CFC 1101/10	Any Other Business None noted.
5	Date of Next Meeting
CFC 1101/11	The next meeting is being held at 09:30am on Tuesday 3 rd March 2022 via Microsoft Teams.

DRAFT



**Charitable Funds Committee
March 2022
Action Sheet**

(The Action Sheet also includes actions agreed at previous meetings of the Charitable Funds Committee and are awaiting completion or are timetabled for future consideration for the Committee. These are shaded in the first section. When signed off by the Charitable Funds Committee these actions will be taken off the rolling action sheet.)

Agreed Actions Key:

Overdue	Not yet due	Due	Transferred	Complete
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Action Ref	Action Description	Due date	Lead	Progress	Status
CFC 1006/06	Revised Terms of Reference The Committee requested any future changes to the Terms of Reference presented to the Committee showed as "tracked changes" to highlight the amendments.		Richard Howells	Noted.	Not yet due
CFC 1006/09	CCLA Investment Management Contract extension 9 months prior to the expiry date a tendering process will be undertaken to secure an alternative investment management contract. The process to		Mark Ross	To be included in 22/23 Work plan (Agenda March 22) for action July 22.	Not yet due

	be added to the Committee's work plan.				
CFC 1006/12	<p>Ratification of approved applications to NHS Charities Together (NHS CT) circulated between meetings</p> <p>The Committee noted the outcome of the bids was unknown and contact will be made if no response received.</p>	March 2022	Estelle Evans	<p>Despite having our Stage 2 grant proposal for Meaningful Activities approved by NHS CT, our application was declined as the bid was too hospital based and did not demonstrate the financial partnership with nursing homes as they expected.</p> <p>With regards to the Post COVID Recovery Stage 3 grant, Welsh Government funding has now been made available for this. The requestor would like to explore the continuation of this work after April 2022 adapting their bid but NHS CT have said they will not support this.</p> <p>An engagement workshop hosted by Tanya Strange took place on 15th October to put together another application against the available NHS grant allocation for COVID recovery wellbeing psychological support – cancer and other services. This is being discussed with NHS CT before submitting for approval.</p> <p>11/01/22 Estelle Evans updated the Committee on the progress. A revised bid has been submitted to NHS charities together and a response is expected by the end of February 2022. Update to come back to the March meeting.</p>	In progress

	<p>Ratification of approved applications to NHS Charities Together (NHS CT) circulated between meetings</p> <p>A joint communication statement on the change of approach to be developed</p>	March 2022	Mark Ross	11/01/22 Estelle Evans noted that this was in relation to development of a small grants scheme. The team were in the process of developing a finalised communication to share with Divisions. An update on progress to come to the March Committee meeting.	In progress
CFC 0911/05	<p>Administration Charges 21/22</p> <p>The committee noted the administration charge for Charitable Funds. The committee is mindful that it is good practice to review the proportion of administration charges or overheads in relation to the funds granted. It requested further information regarding the increased costs relating to staff above the 3% pay rise.</p>		Estelle Evans	Update to be provided at the meeting.	
CFC 0911/06	<p>Future of 13 Clytha Square</p> <p>It was agreed that a further report would be presented in January, to include:</p> <ul style="list-style-type: none"> • Service plan for the staff currently using the building • Potential use of the building by partners • Estimates of the sales value for the different options provided. • Costs of security if the property is empty 	Jan 2022	Estelle Evans	Item included on the Agenda	Not yet due

CFC 1101/05	Final Annual Accounts & Report 2020/2021 The Committee requested assurance that Equality and Diversity Impact Assessments on all reports were populated going forward. Further guidance from the corporate team was requested. Bryony Codd to liaise with Estelle Evans to share revised guidance.		Bryony Codd	Work to review corporate reporting templates will be taken forward as part of governance improvement related objectives for 2022/23.	
CFC 1101/05	Final Annual Accounts & Report 2020/2021 The committee suggested that future annual reports include a short explanation on why Charitable Funds are being used as opposed to the main funding, with assurance that this is in line with the rules of the Charity.		Estelle Evans		Not yet due
CFC 1101/08	Reserves Policy Decision: The Committee was assured that the policy had been reviewed in line with previous Audit Wales recommendations. The Committee endorsed the proposal and agreed the reserve value of £266K for 2021/22		Estelle Evans	Update to be provided at the meeting.	

	Action: The CF Team would amend the Reserves Policy and Charitable Funds procedure to reflect the changes.				
CFC 1101/09	<p>Administration Charges</p> <p>It was discussed that the recent announcement of 1% increase for all workers up to and including Band 5's would need be taken into consideration.</p> <p>Action: A further update on figures would come back to the Committee in the March 2022 meeting.</p>	March 2022	Estelle Evans/ Secretaria t	Update to be provided at the meeting	



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Aneurin Bevan University Health Board
Thursday, 3rd March 2022
Agenda Item: 3:2

Aneurin Bevan University Health Board

FUTURE OF 13 CLYTHA SQUARE

Executive Summary

A paper was presented to the Charitable Funds Committee on the 9th of November 2021 regarding the future of a property owned by the charity, 13 Clytha Square, Newport.

Concerns had been raised about the condition of the property and the safety of Health Board staff working there both in and around the property, due to unsocial behaviour and vandalism in the area.

The committee were asked to consider the report and to make a decision as to the future of 13 Clytha Square.

Feedback from the Committee members was that more information was required before a decision could be made with a further report to be presented to the committee addressing the issues raised.

This report provides the additional information obtained to date to assist the committee in making an informed decision as to the future of 13 Clytha square, Newport.

The Committee is asked to discuss this report and make a decision as to the future of 13 Clytha Square.

The Board is asked to: (please tick as appropriate)

Approve the Report	
Discuss and Provide Views	✓
Receive the Report for Assurance/Compliance	
Note the Report for Information Only	

Executive Sponsor: Robert Holcombe, Interim Director of Finance, Procurement & Value Based Healthcare

Report Author: Estelle Evans, Head of Financial Services & Accounting

Report Received consideration and supported by:

Executive Team	Committee of the Board	Charitable Funds Committee
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Date of the Report: 7th February 2022

Supplementary Papers Attached: None

Purpose of the Report

The purpose of this report is to provide additional information to the Committee in relation to 13 Clytha Square, Newport which is owned by the Charity and to explore the request from our Works & Estates department to consider disposing of this property.

Background and Context

At the Charitable Funds meeting held on 9th November 2021 the committee members requested more information in relation to the property owned by the Charity and the proposal discussed in the paper to dispose of the property due to:

- the Works and Estates department having visited the property and confirmed that it needed a new roof with the potential cost unknown.
- the safety of staff due to several antisocial episodes that have occurred including frequent abuse from youths when staff are travelling back and forth to the RGH.

The charitable funds committee requested that a further report was presented to the committee addressing the below issues.

- Service plan for the staff currently using the building
- Potential use of the building by partners
- Estimates of the sales value for the different options provided.
- Costs of security if the property is empty

Each area is discussed in detail below.

Assessment and Conclusion

Whilst gathering the additional information below it has become apparent that although 13 Clytha Square is managed by and reported in the Charities non-liquid assets it is owned by the Health Board and not the registered charity with no restriction noted on title for deposition.

In view of the above a legal review of title will need to be undertaken, however, at this stage it is assumed that any proposed sale would not be subject to the provisions of the Charities Act 2011 and that Welsh Government approval will be required in addition to the Health Board approval to dispose of the property should that be the decision made by the committee.

Service plan for the staff currently using the building

It is understood that there are currently 20 – 30 staff occupying the building made up by:

- Mental Health Staff
- Tissue Viability Staff
- Associate Specialists

Requests were made by the Mental Health team to be found alternative accommodation in June 2021 due to the decaying state of the building and the issues regarding the unsocial behaviour being experienced by the staff. Accommodation has been requested on the Royal Gwent Hospital site given the nature of the work undertaken and the proximity to clients. The availability to accommodate the staff has not yet been confirmed given the limitation of office accommodation on the Royal Gwent site. Accommodation is potentially available within the wider community, but this is not seen as appropriate given the location of the clients.

Potential use of the building by partners

Once the property has been identified as surplus and there is no requirement for this property by another NHS organisation, its details will need to be entered into the Electronic Property Information Mapping Service (ePIMs) register of property for sale to enable other public sector organisations e.g., Councils etc. to come forward to register their interest in purchasing.

This notification should allow 40 days for a purchaser to emerge before placing on the open market.

Estimate of the sales values for the different options provided

Linnells property Consultants visited the property on 7th February 2022 and were accompanied by Cerys Halford, Property Surveyor, NWSSP – Specialist Estates Services and Alison Griffiths, Charitable funds manager for ABUHB.

The estate agent observed that the majority of surrounding properties have been repurposed to provide HMO accommodation or converted into self-contained flats. He provided a number of options.

Option 1

The initial inspection of 13 Clytha square suggested that the property could potentially be converted by the Health Board prior to sale into 8 HMO rooms and a self-contained studio flat.

This could potentially equate to a sale value of £365K. However, estimated costs of £150K would be required to be spent on the property to meet the necessary standards for the local authority to issue an HMO licence.

This would net a residual profit back to the Charity of approximately £215K.

Option 2

The estate agent recommended marketing the property with a guide price of £220K - £250K with an informal tender/best bids approach.

If we choose to go down this route the fees incurred would be approximately £6k.

This would net a residual profit back to the Charity of between 214K to £244K.

Option 2 is recommended.

If the decision is made to sell the property by the Charitable Funds Committee the Specialist Estate Services can manage the disposal of the property on behalf of the Health Board and in this context will enter the details onto ePIMs as and when instructions are confirmed for the property to be disposed of.

Welsh Government approval will be required to declare the property surplus and for disposal of the property.

Cost of security if the property is left empty

There are varying levels of security that can be provided with regard to empty properties which would range from about £14.50 per hour.

The Charity would need to consider whether physical security was required at the property and for what times of the day. On this basis a daily check would have an estimated cost of £6K per annum.

Further considerations

The volunteer service currently receives from charitable funds funding which is provided through the receipt of rent paid by the Health Board for the use of Clytha Square.

If the Committee decides to sell the property, further consideration needs to be given as to how the Volunteer Service scheme can continue to receive funding to support their work.

Recommendation

The Committee are asked to consider this report and agree to the disposal of 13 Clytha Square as described in option 2.

Supporting Assessment and Additional Information

Risk Assessment (including links to Risk Register)	<i>The report outlines the potential risk to the health and wellbeing of the employees working within 13 Clytha Square. It also identifies the requirement to replace the roof to eliminate the risk of further damage to the property and to the health of the employees based there.</i>
Financial Assessment	<i>The financial implications depend on the decision made by the committee to either repair or sell the property. Consideration also needs to be given to the employee</i>

	<p><i>wellbeing service which is partly funded from the current rent paid to Charitable Funds by the HB.</i></p> <p><i>The Charitable Funds Committee have limited access to funds to be able to finance the replacement roof.</i></p>
Quality, Safety and Patient Experience Assessment	<i>There is no impact on the quality, safety, and patient experience</i>
Equality and Diversity Impact Assessment (including child impact assessment)	A co-ordinated approach to establish the best course of action will ensure that associated wellbeing needs are fully considered and spend prioritised.
Health and Care Standards	<i>No impact</i>
Link to Integrated Medium Term Plan/Corporate Objectives	<i>No impact</i>
The Well-being of Future Generations (Wales) Act 2015 – 5 ways of working	<i>The repair of the roof or sale of the property will support the Health Board employees in achieving their goals by providing a safe and secure place to work within.</i>
Glossary of New Terms	<p><i>RGH – Royal Gwent Hospital</i></p> <p><i>HMO – House of Multiple Occupancy</i></p> <p><i>ePIMS – Electronic Property Information Mapping Service</i></p>



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Charitable Funds Committee
Thursday, 3rd March 2022
Agenda Item: 3.3

Aneurin Bevan University Health Board

Property Valuation Funds/Use of Unrealised Gain

Executive Summary

The Health Board have for a number of years applied an administration charge to all funds and non-liquid asset held within Charitable Funds. The administration charge is approved by the Charitable Funds Committee on an annual basis and applied across all funds and non-liquid assets based on the value of the fund held or non-liquid asset value.

This has resulted in the administration charge applied to the non-liquid assets reducing the actual value of the non-liquid asset below the actual market value of the asset.

The committee is asked to approve the use of part of the 2021/22 unrealised gains on investments to reinstate the valuation of the non-liquid asset to the market valuations. This would mean utilising £41K of the unrealised gains for this financial year. The unrealised gains have historically been apportioned to all of the funds.

The committee is asked to approve the reinstatement of the market values of the non-liquid assets by utilising part of the unrealised gain from 2021-22.

The committee is also asked to approve the amendment to the process whereby going forward an annual administration fee will not be charged against any non-liquid asset held by the Charity ensuring that the values held within the accounts represent the market value at the time of valuation.

The Board is asked to: (please tick as appropriate)

Approve the Report	✓
Discuss and Provide Views	✓
Receive the Report for Assurance/Compliance	
Note the Report for Information Only	

Executive Sponsor: Robert Holcombe, Interim Director of Finance, Procurement & Value Based Healthcare

Report Author: Estelle Evans, Head of Financial Services & Accounting

Report Received consideration and supported by :

Executive Team		Committee of the Board	Charitable Funds Committee
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Date of the Report: 07th February 2022

Supplementary Papers Attached: None

Purpose of the Report

To reinstate the market values of the non-liquid assets held by the Charity by utilising part of the 2021/22 unrealised gain.

To amend the apportionment of the administration fee for future years to exclude the non-liquid assets held by the charity.

Background and Context

The application of the annual administration fee against the non-liquid assets over a number of years has resulted in the non-liquid assets value not reflecting the true market value of the assets.

Assessment and Conclusion

The impact of applying the administration fee against the non-liquid assets is shown in the table below.

Description of Non-liquid Assets of Charity	Valuation £000's	Fund Balance £000's
13 Clytha Square	153	117
TP Price Estate 1 metre strip of land at Oakdale	50	50
TP Price Estate Freehold interest - 3 High Street, Six Bells	18	18
Painting - The Domestic Chaplain	25	20
Total	246	205

To reinstate the non-liquid asset values to the market value it is proposed to utilise £41K of the Unrealised gains in 2021/22 to reinstate the values back to the market values.

The committee are able to utilise the gains on investments at their discretion. Normally such gains (or losses) are passed on to the individual charitable fund by apportioning in the same way as the interest, dividends, and administration charge.

For 2021/22 the Committee have already approved the use of part of the unrealised gain to create a reserve of £266K to be held by the Charity and to be reviewed and amended each year. This will ensure that sufficient funds are maintained in relation to any potential loss on investments and the annual administration fee.

The estimated unrealised gains for 2021/22 currently stands at £465K at the end of January. The Charity have already committed £266K in relation to the reserves which reduces the estimated available amount to £199K. If the committee also approve the reinstatement of the market values this would reduce the projected balance by a further £41K which would leave a potential sum of £158K to be apportioned over the funds held at year end. This unrealised gain is at a point in time and may change by the end of March so the fund to be distributed to fund holders may change.

Recommendation

The committee is asked to approve the reinstatement of the market values of the non-liquid assets by utilising £41K of the unrealised gain from 2021-22.

The committee is also asked to approve the amendment to the process whereby going forward an annual administration fee will not be charged against any non-liquid asset held by the Charity ensuring that the values held within the accounts represent the market value at the time of valuation.

Supporting Assessment and Additional Information

Risk Assessment (including links to Risk Register)

The report identifies the approach taken to reinstate the market value of the non-liquid assets held by the charity and amendments to the application of the annual administration charge.

Financial Assessment

The existing application of the administration fee to non-liquid assets was implemented at a time when the Charity held a significant amount of non-liquid assets mainly relating to the TP Price Estate. Given the reduction in the non-liquid assets and the type of asset remaining it is no longer applicable to apply the administration charge to these assets and as such their value within the accounts should be amended to reflect the market value by utilising part of the unrealised gains for 2021/22.

Quality, Safety and Patient Experience Assessment

The non-liquid assets should reflect the market value of the asset

Equality and Diversity Impact Assessment (including child impact assessment)

A co-ordinated approach to the use of monetary donations will ensure that all patient groups and associated wellbeing needs are fully considered and spend prioritised.

Health and Care Standards

No impact

Link to Integrated Medium Term Plan/Corporate Objectives

Indirect link in as much as some purchases made through the charity could reduce pressure on the capital and revenue financial pressures of the main Health Board.

The Well-being of Future Generations (Wales) Act 2015 – 5 ways of working

Long Term – ensure that the market value of the non-liquid assets of the charity are maintained as per the market value.

Integration – *by reinstating the market values of the non-liquid assets helps to support the objectives and goals of the Charitable funds*

Involvement – No Impact

Collaboration – No impact

	Prevention – Revising the allocation of the administration fee will help prevent a further reduction in the market values of the non-liquid assets reflected in the accounts
Glossary of New Terms	<i>NA</i>



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Charitable Funds Committee
Thursday, 3rd March 2022
Agenda Item: 3.4

Aneurin Bevan University Health Board

Charitable Funds Committee Bids for Approval

Executive Summary

The Charitable Funds Committee are required to review and approve bids made from funds where the purchase equates to over £25K or where the employment of staff is involved.

We have received two bids where funding is available out of departmental charitable funds but due to the nature and value of the bids require approval by the Charitable Funds Committee.

The Committee are asked to approve these bids subject to confirmation that bid CFC-252 was supported by the Executive Team at the meeting on the 24th of February.

The Board is asked to: (please tick as appropriate)

Approve the Report	✓
Discuss and Provide Views	✓
Receive the Report for Assurance/Compliance	
Note the Report for Information Only	

Executive Sponsor: Robert Holcombe, Interim Director of Finance, Procurement and Value Based Healthcare

Report Author: Estelle Evans, Head of Financial Services & Accounting

Report Received consideration and supported by:

Executive Team	✓	Committee of the Board	Charitable Funds Committee
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Date of the Report: 10th February 2022

Supplementary Papers Attached: 2 Bids

Purpose of the Report

The Charitable Funds Committee has previously agreed that all bids to the Committee are initially scrutinised by the Executive Team in order to get a view as to whether the bids should be supported.

Bid CFC-249 was previously supported by the Executive Team.

Bid CFC-252 will be presented to the Executive Team on 24th February with an update on whether this was supported to be provide to the Charitable Fund meeting on the 3rd March.

Subject to confirmation that both bids have been supported by the Executive Team the Charitable funds committee are asked to approve these bids.

Background and Context

There are two bids for consideration as follows:

Bids	Total Cost £000	Local Funds Available £000	General Funds Requested £ 000	Revenue Consequences	Comments
CFC-249 Involving Young People in Covid-19 Recovery	8	8	0	N/A	Staff for 6 months
CFC-252 Ophthalmology Teaching Imaging Modules	43	43	0	N/A	Funded by local charitable funds
Total	51	51	0		

- Bid CFC-249 is being funded from existing Covid charitable funds but Charitable Fund Committee approval is required as it relates to staffing.
- Bid CFC-252 is being funded from existing Ophthalmology charitable funds but Charitable Fund Committee approval is required as it is over £25k.

Assessment and Conclusion

The bids submitted do not require funding from the Charitable Funds Committee but in line with Charitable fund procedures require approval due to the nature and value of the bids.

Recommendation	
The Charitable Funds Committee is asked to approve the bids within this report.	
Supporting Assessment and Additional Information	
Risk Assessment (including links to Risk Register)	<i>The aim of the report is to give clarity of the funding position of the bids sent to the Committee and reduce the risk of allocating funding inappropriately.</i>
Financial Assessment	<i>Decisions to support bids may have an indirect impact on capital and revenue budget pressures within the main Health Board.</i>
Quality, Safety and Patient Experience Assessment	<i>Donations to the charity directly affect patient experience in a positive manner.</i>
Equality and Diversity Impact Assessment (including child impact assessment)	<i>No impact.</i>
Health and Care Standards	<i>No impact</i>
Link to Integrated Medium Term Plan/Corporate Objectives	<i>Indirect link in as much as some purchases made through the charity could reduce pressure on capital and revenue financial pressures of the main Health Board.</i>
The Well-being of Future Generations (Wales) Act 2015 – 5 ways of working	<i>No impact</i>
Glossary of New Terms	



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Charitable Funds Committee Bid Ref: CFC –

Bid for Involving Children and Young People For COVID Recovery At ABUHB

1. Introduction

The COVID-19 pandemic has had an immeasurable impact on all of us, not least children and young people. As we move into the next phase of the pandemic, thoughts are turning towards recovery and what that will look like given the significant uncertainties being faced. The main challenges for children and young people are yet to come.

We are looking at undertaking a pilot study to develop a model of participation and guidance for ABUHB (which could be adopted across Wales) and to do this we require administration support. This supports the ABUHB IMTP, particularly in regards to including the voice of citizens.

Funds of £8,737k have been allocated for this pilot from the Covid Charitable Fund by Rhiannon Jones, Director of Nursing and Tanya Strange, Assistant Director of Nursing. As there is an element of staffing involved, in line with Charitable Fund financial procedures we require approval from the Charitable Funds Committee.

2. Background

As children return to school, and as the full, long-term impact of the pandemic becomes apparent, there is a growing body of evidence which recognises the devastating impact of COVID on children and young people and services need to respond appropriately to meet their needs.

As a Health Board we recognise the importance of engaging with and listening to the views of children and young people; in 2019, this was recognised by the First Minister as we became the first

Health Board in Wales to receive the Children and Young People National Participation Standards.

Maintaining the involvement of children and young people during the pandemic has been challenging with the imposed restrictions. However, we are keen to address this and build on the opportunities for children and young people to be involved as services move into the Covid recovery phase. Members of the Family & Therapy Division have worked with key partners to develop guidance for the involvement of Children and Young People in the recruitment process for healthcare staff. This innovation will be piloted within Aneurin Bevan and will set the model for Wales.

3. Key Issues

3.1 Category of Bid

This bid relates to: *(please delete as appropriate)*

- Patient's welfare and amenities.
- Children and Young People's wellbeing
- Staff education and welfare
- Service planning
- Engaging with people and Citizens Voice

3.2 Description of the Bid

We are looking at undertaking a pilot study to develop a model of participation and guidance for ABUHB (which could be adopted across Wales). To support the administration of a pilot study we are seeking funding for a Band 3 working 15 hours over 2 days for 6 months. Funding has been allocated from the Covid charitable funds for the staffing cost plus a laptop, travel expenses for the children and other expenses such as Welsh translation, production of films and podcasts etc.

Children's participation can make children and young people feel more empowered and signals that professionals respect young people and their opinions. It can also strengthen professionals' relationships with children and young people, enabling confidence in professionals and services, as they feel listened to.

Children and young people bring a perspective and skillset to recruitment / interviews which can differ to that of professionals (especially important within the current climate as we enter Covid

recovery phase). They strengthen the process as they often look for different qualities to professionals.

Involving young people in the interview process and recruiting the best quality candidate, can assist in improving outcomes for children and young people.

Please explain why this request is not being met through core funds.

There is currently no national model for the engagement of Children and Young people in service planning and staff recruitment. This proposal has the potential to develop a national framework for the NHS.

What happens after the pilot re funding?

The pilot will result in a national framework/model being developed. The Service Leads will then take accountability for sharing the model and its implementation across the Health Board.

3.3 Outcome Measures & Benefits

There are many benefits from the initiative, both for children and young people along with that for organisation. We would measure the impact of this innovation both from a staff and children and young people perspective.

- It meets our recruitment of taking a children's rights approach - Article 12 of the UNCRC sets out the right of children and young people to express an opinion and to have their opinion considered when decisions are being made on any matter that affects them.
- It will enable the development of a National Model
- It will support the involvement of Children and Young People in service design and delivery
- Children and young people will benefit from the experience as they receive training, life skills and confidence from the networking opportunities. Some may be attracted to progress towards choosing Healthcare as a career choice.
- Enable teams to build on the good relationship with the Regional Youth Forum
- Strengthen children and young people participation with Intergenerational Practice, building skills and confidence and

an opportunity for them to consider a future career in health and social care.

3.4 If the Bid is not Supported

If this bid is not supported, there will be a significant delay in developing and implementing a governance focussed model that is informed by the rights and voice of children and young people.

This section should set out what the alternatives are to the department submitting the bid if it is turned down.

3.5 Bids relating to Additional Staff Resources

This pilot scheme requires Band 3 administration support of 15 hours per week over 2 days for a period of 6 months, to be recruited via the admin bank, hopefully commencing 1st September 2021.

4. Financial Analysis

4.1 Funding Requested

The cost of this pilot scheme is £8,737k as per the breakdown below.

Band 3 0.40 WTE - 6 months	£5,197
Laptop, docking station, etc	£1,190
Travel Expenses	£1,000
Film	£250
Podcast	£100
Welsh Translation/Subtitles	£250
Room Hire/Refreshments	£400
Other Expenses	£350

4.2 Availability of Local Charitable Funds

All costs are to be met through existing Covid monies.

Fund Ref: F999 Current balance: £85,711.29

As previously reported to the Committee £40k of this balance is already committed.

4.3 Revenue Costs

There are no associated revenue costs.

4.4 Revenue Costs - Affordability

N/A

5.0 Conclusions and Recommendations

Funding of £8,737k have been allocated for this pilot study from the Covid Charitable Fund but as there is an element of staffing involved, in line with Charitable Fund financial procedures we require approval from the Charitable Funds Committee.

Bid Prepared by:

Name:	Sian Thomas
Title:	Consultant Nurse
Date:	24/06/21

Supported by Division

General Manager:	Sara Garland
Signature:	
Date:	16.07.2021

Executive Sponsor

Signature:	
Date:	21-7-21



Charitable Funds Committee

Bid Ref: CFC-252

**Bid for Medical Student Ophthalmic Viewing Equipment - Teaching
Imaging Modules
For Medical & Multidisciplinary Education
- Health Board Wide**

1. Introduction

This application is for approval to use charitable funds to purchase 8 imaging modules for teaching medical students. This will be used throughout the Health Board as part of an established teaching programme for medical students rotating to ABUHB. This would significantly increase positive outcomes for both medical students, who are our future doctors, as well as busy clinicians who teach them. This has long term future benefits. The benefits are not just limited for medical students, but also for other staff members.

Funding of £43k is being provided by local ophthalmology charitable funds. Approval is required in line with charitable fund procedures as the item is over £25k.

2. Background

Imagine you are a new visitor in a beautiful bird of paradise sanctuary, with many other spectators. Studying these birds are essential to you passing your aviary exams. The birds can only be watched with binoculars, of which in the whole sanctuary, only one pair of binoculars exist. The binoculars are owned by the Sanctuary keeper, and you have never used binoculars before.

You are desperate to look at these birds that you have never seen before. You also do not know where in the sanctuary they reside. You are keen to use the binoculars but have absolutely no idea or experience on how to use them. The sanctuary keeper, your only recourse, can decide to first teach you how to use the binoculars, but he/she also has several visitors to teach and there is insufficient time to do this. The sanctuary keeper then proceeds to view the birds through the only binoculars he/she has, and then starts verbally describing out

aloud what he/she is seeing to you – you then have to try to imagine in your head what these birds look like without seeing them!

The sanctuary keeper takes pity on you because he/she can see the confused look on your face and gets you to look through his/her binoculars for a split second. While you try to get a glimpse with an unfamiliar instrument, in addition to having no idea where you are meant to be looking, the situation is worsened by the fact that, while you trying to look, the bird you are supposed to look at moves away.

In this analogy, the bird sanctuary keeper is the ophthalmologist (Doctor), the new visitor is the medical student, the bird sanctuary is the ophthalmology eye clinic filled with many patients having diverse eye pathology/diseases, the binoculars are the slit lamp biomicroscope – the main instrument used to clinically examine the eye in clinic. This instrument can only be used by one person at a time.

This scenario narrated above is the exact situation our medical students and doctors face in the eye clinic, except that the slit lamp biomicroscope is much more complex to use than a simple pair of binoculars.

Unlike other specialties, where a student can view a disease pathology with their naked eye, ophthalmology, can only be taught adequately and efficiently by having an additional viewing system attached to the slit lamp biomicroscope, for the medical student learning to see in real time the eye disease being viewed by the clinician, without which the teaching is time consuming, inefficient, substandard, and unsatisfactory to both the tutor and the learner.

The systematic, efficient, and safe acquisition of high-quality clinical skills is an essential part of modern medical student training designed to facilitate the teaching and practising of essential clinical skills. Also, this means patients are willing to participate, because they don't have to wait for an inexperienced student or several inexperienced students, to examine their eyes on the slit lamp, instead the doctor will have already highlighted the problem, while simultaneously viewing with the student utilizing the attached PC screen/teaching tube. This also saves precious clinic time in a busy ophthalmology clinic.

The following equipment is being requested to deliver core teaching and training in 3 ophthalmology environments (RGH, YYF, NHH) at ABUHB. It will be useful for teaching both medical students and our clinic nursing staff with long term benefits.

3. Key Issues

3.1 Category of Bid

This bid relates to: *(please delete as appropriate)*

Purchase of equipment

Patient's welfare and amenities

Staff education and welfare

3.2 Description of the Bid

Slit lamp imaging modules in Ophthalmology.

Slit lamp imaging modules will enable training of university students studying in the Ophthalmology department in ABUHB. It will also benefit in the training of nursing staff and with the advancement of patient record keeping.

The imaging module can be added to current slit lamps which will mean that digital images and live feeds can be shared with medical students, who currently have to be in the same clinical space and in close proximity (15 to 30cm as the patient and consultant which in the current Covid situation is impractical and unsafe. We have to remember that the first clinician to contract covid, highlight Covid to the world and died of Covid aged 35yrs was an Ophthalmologist Dr Li Wenliang in Wuhan, China.

Providing the opportunity for safe live and remote teaching of single or multiple students at a time would give a more comprehensive learning experience. The ability to record live images for future training would also be an added bonus.

At present there are no fully digital slit lamps in ABUHB or any slit lamp imaging modules that exists to safely carry out teaching

There are Health boards and trusts in England and Scotland that have already benefited from using these technologies. It would be a great benefit to students, clinicians, and patients of ABUHB if we had the capacity to digitise the Slit lamps in the Ophthalmology departments. It

will be of even greater benefit for patients, students or clinicians who are more vulnerable to covid.

3.3 Outcome Measures & Benefits

3.3.1 Activity Analysis

Equipment	Used By	Numbers*	Frequency
Digital Imagine Module.	1. Regular Medical students teaching - Live and Remote	20	Daily
	2. Teaching and training of Nursing Staff and Optometrist	20-30	Daily
	3. Deanery training days for junior doctors	20	4-6 times a year
	4. Use by clinicians to capture images of patients who need to be monitored in the community	7-8	10 -15 times / year

* Numbers are approximate

3.3.2 Benefits

Training on lit lamps that have these imaging modules would allow learners to gain more clinical knowledge and experience which will be transferable to clinical practice leading to an improvement in patient care and revolutionising medical student teaching.

Slit lamp imaging modules are also an ingenious way of moving forward with training and improving the care patients get both in the hospital setting and in the community.

Perceived benefits

- Improvement in clinical teaching and learning
- In house live as well as remote live teaching
- Increase in the number of students able to learn
- Reduction in referrals of patients whose conditions can be managed effectively in the community
- Better recording of patient conditions

3.4 If the Bid is not Supported

No other alternative exists except replacing all our slit lamps with new fully digitised slit lamps which will currently poses a vastly significantly higher cost which is currently unaffordable

3.5 Bids relating to Additional Staff Resources

There are no requirements for additional staff.

4. Financial Analysis

4.1 Funding Requested

We have obtained three quotes-

The first is from Haag Streit which will be £19,068(inc VAT) Per Unit. Installation, Postage and Packing is also included in the price.

Secondly from Oculus £7,565.26 (inc VAT) Per Unit Minus Installation, Postage and Packaging.

And finally, Phoenix at £5,400 (inc VAT) Per Unit. Installation, Postage and Packing is also included in the price.

We would need a minimum of 8 Units to fulfil the needs of ABUHB using the most cost-effective solution is the Phoenix, the total cost will be £43,200.

The item may be exempt from VAT which will reduce the cost to £36,000.

4.2 Availability of Local Charitable Funds

F380 ABUHB S W OPHTHALMOLOGICAL SOCIETY	10,314.63
F381 NH DAY SURGERY OPHTHALMOLOGY	700.15
F382 NHH EYE DEPT	34,360.11
F386 RGH POST GRADE EYE	<u>37,789.84</u>
	<u>83,164.73</u>
F387 LEGACY RGH EYE G M GUNTER	28,455.90

The Ophthalmology Clinical Director has agreed to merge 4 of the funds shown above into 1 general Ophthalmology fund (F386) and the equipment will be funded from the legacy fund (F387) with the remainder coming out of F386.

4.3 Revenue Costs

Maintenance: £0

Consumables: £0

4.4 Revenue Costs - Affordability

N/A

5.0 Conclusions and Recommendations

In conclusion we are asking for approval for the purchase of 8 slit lamp imaging modules at a cost of £43,200 from ophthalmology charitable funds. This equipment will improve training to perfect clinical skills and gain practical knowledge and experience which will leading to a greater student understanding and an improvement in patient care.

Bid Prepared by: Name Miss Ebube Obi
Title Consultant Ophthalmic surgeon

Bid Supported by: Name Karim Tourkmani

Title: Clinical Director, Ophthalmology

Executive Sponsor: Name James Calvert
Title: Medical Director

Date: 05.11.21



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Charitable Funds Committee
Thursday, 3rd March 2022
Agenda Item: 3.5

Aneurin Bevan University Health Board
Small Grant Scheme Requests and Funding Available

Executive Summary

The amount left in the general funds available to the Charitable Funds Committee decreased in recent years and is unlikely to rise significantly unless, for example, the Charitable Fund is in receipt of a large legacy. In view of the reduction in available funds the Committee has agreed to operate a Small Grants Scheme where the maximum bid amount will be up to £5k.

Two small grant requests have been received totalling £3K.

The Committee are asked to consider the Small Grant requests submitted for approval.

The Board is asked to: (please tick as appropriate)

Approve the Report	✓
Discuss and Provide Views	
Receive the Report for Assurance/Compliance	
Note the Report for Information Only	

Executive Sponsor: Robert Holcombe, Interim Director of Finance, Procurement and Value Based Healthcare

Report Author: Estelle Evans, Head of Financial Services and Accounting

Report Received consideration and supported by :

		Committee of the Board	Charitable Funds Committee
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Date of the Report: 15th February 2022

Supplementary Papers Attached: 2 Grant Requests

Purpose of the Report

The purpose of this report is to provide the Committee with an up-to-date position in relation to the funds available to support grant requests submitted to the Committee.

Background and Context

Following the sale of the majority of the TP Price Estate and approval of a large number of bids in previous years, the funds available to the committee has diminished. In view of this the Committee has approved a Small Grants Scheme where bids can be received up to a maximum value of £5K.

Available Funds

The following table shows discretionary funding currently available to the Committee:

Table 1

Charitable Funds Committee - General Funds	ABUHB £000's	STW £000's	RGH £000's	CCH £000's	Land £000's	Total £000's
Funds available 31.03.2021	153	25	17	50	68	313
Bid CFC-247 Thank You Hydration Bottles	-31		-17			-48
Valuation Fee on Sale of Ground Leases (Nov agenda item)	-1					-1
Solicitors Fees	-1					
Total	120	25	0	50	68	263
Commitments						
Monies held in reserve re BID CFC-243 Volunteer Event	-15					-15
CF Committee Contingency Fund	-46					-46
Compensation (Nov agenda item)	-2					-2
Bid CFC-251 Additional Hydration Bottles	-11					
Remaining available to the Committee as at 31.01.22	46	25	0	50	68	189

Key points:

- The funds by site (STW £25K & CCH £50K) are made up of general legacy funds restricted by site and in order to comply with the terms of the legacy the money must be spent in the relevant site.
- 2 items of land remain in the TP Price portfolio at a value of £68k This comprises the land at Oakdale £50k and 1 residential freehold in Abertillery £18k.
- Current funds available to the Committee for ABUHB is £46k.
- The balance available takes into account the following
 - recent commitments made by the Committee that have not yet been paid for.
 - a contingency of £46k that the Committee previously agreed to hold.
 - monies held for offer of compensation for ongoing issue in relation to the sale of 3 freeholds that the Charity did not own.

Grant Requests received

Two grant requests have been received as identified in the table below. Copies of the grant applications are attached.

Grant Requests	Total Cost £	Ongoing Costs	Area of Benefit
SGS-001 Care After Death Service Request	2,287	N/A	Relatives of patients - ABUHB
SGS-002 Chapel Wall Screens	760	N/A	Staff, Patients & Visitors - GUH
Total	3,047	0	

Assessment and Conclusion

By transferring to a Small Grants Scheme, the Charitable Funds Committee are still able to apply general funds for the benefits of patients and staff across the Health Board.

If the Committee approve the requests received in this report totalling £3k, the remaining balance available to the Charity will be £43k.

Recommendation

The Committee are asked to approve the small grant requests contained in this report totalling £3k.

Supporting Assessment and Additional Information

Risk Assessment (including links to Risk Register)	<i>The aim of the report is to give clarity of funding position of the Committee and reduce the risk of allocating funding inappropriately.</i>
Financial Assessment	<i>Decisions to support requests may have an indirect impact on revenue budget pressures within the main Health Board.</i>
Quality, Safety and Patient Experience Assessment	<i>Donations to the charity directly affect patient experience in a positive manner.</i>
Equality and Diversity Impact Assessment (including child impact assessment)	<i>No impact.</i>
Health and Care Standards	<i>No impact.</i>
Link to Integrated Medium Term Plan/Corporate Objectives	<i>Indirect link in as much as some purchases made through the charity could reduce pressure on revenue financial pressures of the main Health Board.</i>
The Well-being of Future Generations (Wales) Act 2015 – 5 ways of working	<i>No impact.</i>
Glossary of New Terms	<i>STW – St Wools Hospital CCH – Chepstow Community Hospital RGH – Royal Gwent Hospital GUH – Grange University Hospital ABUHB – Aneurin Bevan university Hospital</i>



**Charitable Funds
Small Grants Scheme Application – Max £5k
CFC/SGS xxx**

1. Name of ward or department and hospital:

Care After Death Service - Facilities

2. Description of item/service required:

The integrated Care After Death team provides families with practical support including coordination of paperwork when a patient dies, signposting families to bereavement support and ensuring we care for patients who have passed.

As a team we would love to be able to offer to take handprints and locks of hair for all families' loved ones at their request; currently, we can only do so for children and suicide deaths with thanks to charities that provide us with these resources. However, we would like to offer this wider, to all families and give these families treasured memories that mean so much.

To enable us to do this we need resources such as hand printing kits, 'organza bags' and memory boxes.

3. Cost of item/service plus supplier information:

Please provide a quote if available and ensure that any costs for delivery and installation are included.

Please state if your costs include VAT.

If there is any ongoing maintenance or consumable costs, please explain how you intend paying for this.

To provide this service for 1,000 families and have 200 memory boxes for death where children will need a memory box,/ the cost would be;

Cellophane wallets for packaging = £10.00

Paper for handprints = 125.00

Inkless wipes = 1,200

Total inc VAT = £1,335.00 (from savethemoment.co.uk)

Memory boxes x 200 £951.95 (<https://www.whittingtons.biz/>)

Total = 2,286.95

4. How will this item/service benefit patients and staff:

Families are also grateful when we can provide handprints and locks of hair to them to remember their loved ones, we struggle to say we are unable to provide this when we do not have the resources. For example a ward from GUH phoned us as they had a gentleman (39) who was dying and he had three children under the age of 5yrs old. The ward wanted memory boxes and hand printing kits for them to make memory boxes for the children. We unfortunately did not have the resources to provide



this which would have made a huge difference for the family.

5. Have you applied for funding for this item/service elsewhere, including your own charitable fund:

Please give details of who you approached, and the response received.

As the manager of this service and understanding what a difference this makes to families I am completing a charity sky dive to try and raise some funds for the resources, I have set up a just giving page.

6. Other supporting information:

Just giving page;
https://www.justgiving.com/fundraising/lorraine-jenkins2?utm_source=Sharethis&utm_medium=fundraising&utm_content=lorraine-jenkins2&utm_campaign=pfp-email&utm_term=6f6163be457249adb79f6e2d626d901b.

7. Submitted by:

Name:
Lorraine Jenkins

Job title:
Care After Death Assistant

Telephone:
07906604096

Email:
Lorraine.jenkins2@wales.nhs.uk

8. Supported by:

This must be signed by the Directorate Manager/Head of Service

Name: **STEVE BONSEL**

Date:

Job title: **HEAD OF TRANSFORMATIONAL CHANGE**

01/02/2022

Signature: **Steven Bonsel**

For Charitable Funds Committee Use

Approved

Next Action:

Not Approved

Reason:



Aneurin Bevan University Health Board Charitable Fund

Request Form to open New Charitable Fund Account Signatories

All delegated charitable fund accounts must have two nominated signatories. The first signatory is the Charitable Fund Holder who takes primary responsibility for the management of the account and must be aware of and be compliant with this financial control procedure. The second signatory must be a person of equivalent or more senior position to the Charitable Fund Holder.

Proposed Name of Account:	Care After Death Team
Hospital:	Grange university hospital
Department/Ward:	Care After Death-Facilities
Purpose of Account:	The Care After Death team are fundraising for additional resources and would like an account to house donations
1st Account Signatory:	
Name:	Lorraine Jenkins
Designation:	Care After Death Manager
Signed:	
Date:	10/02/2022
2nd Account Signatory:	
Name	Steve Bonser
Designation	Head of Transformational Change – Facilities
Signed	
Date:	11/02/2022
Please note the second signatory must be of equal or higher grade	
For Finance Use	
Fund Name:	
Fund No:	



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Date Set Up:	
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**Charitable Funds
Small Grants Scheme Application – Max £5k
CFC/SGS 002**

1. Name of ward or department and hospital:
Chapel, Chaplaincy Dept. GUH
2. Description of item/service required:
2 x Wall Screen prints Relaxing seascape prints from South Wales coastline.
3. Cost of item/service plus supplier information: <i>Please provide a quote if available and ensure that any costs for delivery and installation are included. Please state if your costs include VAT. If there is any ongoing maintenance or consumable costs, please explain how you intend paying for this.</i>
Quote Attached. Total 759.60 to include delivery, installation and VAT No ongoing maintenance.
4. How will this item/service benefit patients and staff:
The provision of restful and calming prints would positively aid the peace and sanctuary the Chapel space provides for both staff and patients. They do not pertain to any religion and are appropriate for all people of any age, and of any or no expression of faith. As we plan to use the Chapel for designated sessions to support the wellbeing and mental health of staff, these would enhance the aesthetics and comfort of the environment.
5. Have you applied for funding for this item/service elsewhere, including your own charitable fund: <i>Please give details of who you approached, and the response received.</i>
No
6. Other supporting information:



Presently these walls in the Chapel are blank.

7. Submitted by:

Name:
Carol Taplin

Job title:
Lead Chaplain

Telephone:
01633 493402

Email:
carol.taplin@wales.nhs.uk

8. Supported by:

This must be signed by the Directorate Manager/Head of Service

Name: Tanya Strange

Date: 03/02/22

Job title: Head of Nursing

Signature:

For Charitable Funds Committee Use

Approved

Not Approved

Next Action:

Reason:



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Aneurin Bevan
University Health Board

Charitable Funds Committee
Thursday, 3rd March 2022
Agenda Item: 3.6

Charitable Funds

Financial Control Procedure

Executive Summary

This report presents the following:

- Financial Control Policy (FCP) due for review June 22
 - Charitable Funds

The FCP has been submitted to Internal Audit and the Executive Team for comment and following approval by the Charitable Funds Committee will be sent to Audit, Finance and Risk Committee for their approval on the 7th of April 2022.

The Board is asked to: (please tick as appropriate)

Approve the Report	✓
Discuss and Provide Views	
Receive the Report for Assurance/Compliance	✓
Note the Report for Information Only	

Executive Sponsor: Robert Holcombe, Interim Director of Finance, Procurement and Value Based Healthcare

Report Author: Estelle Evans, Head of Financial Services & Accounting

Report Received consideration and supported by :

Executive Team	<input type="checkbox"/>	Committee of the Board	<input checked="" type="checkbox"/>	Charitable Funds Committee
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Date of the Report: 14th February 2022

Supplementary Papers Attached:

- Appendix 1 Charitable Funds Policy showing tracked changes
- Appendix 2 Charitable Funds Policy with tracked changes accepted

Purpose of the Report

This report gives an overview of changes to the Charitable Funds FCP, which is due for renewal, for approval by the Committee.

Background and Context

1. Background

This paper relates to the revised Charitable Funds Policy which is planned to be submitted to the Audit, Finance and Risk Committee to be held on the 7th of April 2022 for approval. The Charitable Funds Committee is asked to note the revisions and approve submission of the revised policy.

The overall objective of the Charitable Funds Policy is to ensure that the Health Board has sound financial controls in place and probity over the use of funds and is compliant with charity regulations set out by the Charity Commission.

Charitable Funds Policy

The Charitable Funds Policy has been updated to reflect working practice, changes by the Charitable Funds Committee and recommendations from Audit Wales

Key Issues

The policy has been reviewed in line with the review dates as stated within the policy. The main changes to the policy are set out below and the attached FCP shows tracked changes.

Main changes to the document

Paragraph	Summary of change
All	Updated to replace charity name "Aneurin Bevan University Health Board Charitable Fund and Other Related Charities" with its working title "Aneurin Bevan Health Charity" Updated to change name of "Charitable Fund Account Managers" to "Charitable Fund Holders" Updated to reflect change in title of Director of Finance Updated for grammar and spelling corrections
5.2	Additional paragraph to include the role of the Charitable Funds Committee
9.1	Additional section to show distinction between the types of funds held within the charity
9.2	Additional section identifying separate treatment of grants
10.4	Additional text to reference the allocation of unrealised gain/loss
11.4	Additional paragraph to include approval requirement for the employment of staff
16.2	Additional paragraph to include training of Charitable Fund Holders by Charitable Funds Team

Appendix 3 & 4	Additional text to request information on goods received in kind
Appendix 11	Updated to reflect recent change to Investment & Reserves Policy

The document has been circulated for comment as follows:

- Head of Financial Services & Accounting
- Assistant Director of Finance, Financial Systems & Services
- NWSSP – Audit and Assurance Services
- Executive Team

2. Next Stages and Action

Following consideration by the Charitable Funds Committee, the approval for the documents will be as follows:

- Audit, Finance and Risk Committee on 7th April 2022.

Assessment and Conclusion

This report provides an overview of the changes made to the Charitable Funds FCP which require approval by the Charitable Funds Committee prior to final approval at the Audit, Finance and Risk Committee meeting on the 7th of April 2022.

Recommendation

The Charitable Funds Committee is asked to note this report and to approve the revised Charitable funds procedure.

Supporting Assessment and Additional Information

Risk Assessment (including links to Risk Register)	<i>Sound governance of the Health Board ensures good financial management and reduces financial risk.</i>
Financial Assessment	<i>The financial control procedure ensures financial compliance and good governance regarding the use of charitable funds</i>
Quality, Safety and Patient Experience Assessment	<i>No impact.</i>
Equality and Diversity Impact Assessment (including child impact assessment)	<i>No impact.</i>

Health and Care Standards	<i>No impact</i>
Link to Integrated Medium Term Plan/Corporate Objectives	<i>No impact.</i>
The Well-being of Future Generations (Wales) Act 2015 – 5 ways of working	<i>No impact</i>
Glossary of New Terms	<i>FCP - Financial Control Procedure.</i>



Aneurin Bevan University Health Board

CHARITABLE FUNDS

Financial Control Procedure

N.B. Staff should be discouraged from printing this document. This is to avoid the risk of ~~out of date~~ printed versions of the document. The Intranet should be referred to for the current version of the document.

Status: Issue ~~6~~⁵
Approved by: Audit Committee
Owner: Director of Finance

Issue date: 19 July 20~~21~~²²
Review by date: 19 July 20~~21~~²²
Policy No: ABUHB/Finance/0244

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1 Introduction

Charitable Funds is the term given to money that is donated to the Aneurin Bevan University Health Board and which is administered through a registered charity, Aneurin Bevan University Local Health Board Charitable Fund and Other Related Charities, number 1098728. The Health Board is the Corporate Trustee of the charity (~~charitable funds~~) and has appointed the Charitable Funds Committee to oversee the management of its funds. The charity uses the working name "Aneurin Bevan Health Charity" which is used throughout this document.

2 Policy Statement

Aneurin Bevan University Health Board is committed to ensuring that it has sound financial controls in place to ensure that there is good control and probity over the use of charitable funds. It is also committed to ensuring that it is compliant with charity regulations set out by the Charity Commission.

3 Aims

The document will set out procedures that are to be adopted by delegated Charitable Fund ~~Account Managers~~ Holders in the ~~day to day~~ day-to-day management of charitable funds and in setting out the corporate responsibilities of the Health Board.

4 Scope

The document is relevant to staff within the Corporate Finance Department and specifically the Charitable Funds Office. It is also relevant to staff that have been identified as Charitable Fund ~~Holder~~ Account Managers and have been delegated a specific charitable fund account to manage on behalf of the trustee.

5 Roles and Responsibilities

5.1 Corporate

5.1.1. The Director of Finance, ~~Procurement and Value Based Healthcare~~ is responsible for ensuring that proper financial controls and segregation of duties exist for charitable funds. The Assistant Director of Finance (Financial Systems & Services) assumes managerial responsibility for Charitable Funds, with the ~~day to day~~ day-to-day management delegated to the Charitable Funds Manager.

5.1.2. Individuals must not set up a charity using the name of the Health Board or any of the Health Boards' hospitals without prior permission from the Health Board.

5.1.3. Individuals must not set up their own bank account to receive monies intended for the Aneurin Bevan Health ~~Charity~~ Board Charitable Fund and Other Related Charities

5.1.4. All correspondence relating to charitable funds must be passed to the Charitable Funds Manager immediately. Disciplinary action will be taken where monies are misappropriated or mislaid because staff have not receipted monies

promptly or not ~~informed notified~~ the Charitable Funds Manager of pertinent information.

5.2 Charitable Funds Committee

The role and responsibility of the Charitable Funds Committee is defined within the Terms of Reference of the committee and their work plan which is reviewed annually.

5.25.3 Charitable Fund Holders/Account Managers

This policy applies to all staff that have been identified as Charitable Fund ~~Account Managers~~ Holders to manage those accounts.

6 General Information

- 6.1 Charitable Funds are variously described as Trust Funds, Endowment Funds, Gift Funds or ~~Non-Exchequer~~ Non-Exchequer Funds. Property can only be held for charitable purposes if it is for public benefit and exclusively charitable.
- 6.2 The legal objects of the Aneurin Bevan ~~University Health Board~~ Charity are as follows:

The trustees shall hold the trust funds upon trust to apply income, and at their discretion, so far as permissible, capital, for any charitable purpose or purposes relating to the National Health Service in the area of Gwent.
- 6.3 All expenditure and activities of the charity and individual accounts within charitable funds must be within the scope of the objects shown above.
- 6.4 ~~Aneurin Bevan University Health Board Charitable Fund and Other Related Charities are registered with the Charity Commission for England & Wales. The registered charity number is 1098728.~~
- 6.5 Charitable Funds are used for items of expenditure relating to the Health Service which are not normally paid from revenue funds either because it would be inappropriate to do so or because revenue funds are insufficient. The funds are intended to provide those additional amenities that will improve the conditions under which patients are cared for and treated or staff work. Examples of items typically purchased from charitable funds are shown in Appendix 1.
- 6.6 Charitable funds may not be used to supplement remuneration directly or indirectly.
- 6.7 Income generated through the normal course of NHS staff activities should not be accounted through charitable funds but be part of the normal revenue income of the Health Board.

7 Financial Controls

- 7.1 The Director of Finance, Procurement and Value Based Healthcare is responsible for maintaining all financial records to enable the production of reports and annual accounts that comply with accounting standards and Charity Commission regulation.
- 7.2 All transactions must be coded correctly in the General Ledger and all supporting documentation must be retained for audit purposes.
- 7.3 Overdrawn funds are not permitted and therefore expenditure against a specific fund can only be allowed when sufficient funds exist.
- 7.4 In the unlikely event that an overdrawn fund balance occurs the account manager must ensure that the account is returned to credit within a reasonable period. Overdrawn funds must be reported to the Charitable Funds Committee.
- 7.5 Control accounts must be reconciled ~~on a monthly basis~~ monthly by the Charitable Funds Manager and approved by the Assistant Head of Financial Accounting.
- 7.6 All inter-organisation balances between the charitable funds and the Health Board's revenue funds must be reviewed and cleared monthly.
- 7.7 The banking services for charitable funds must be in a separate bank account to those used for revenue funds.
- 7.8 All costs directly involved in the administration of the Charitable Funds must be identified in reports and annual accounts to reduce any subsidy from the Health Board.
- 7.9 Procedures, duties and controls must be reviewed for current relevance, practicability and efficiency as-on an ongoing basis.
- 7.10 Transaction listings and reconciliations must be reviewed for completion, reasonableness and evidence of posting.

8 Charitable Fund Holder Account Managers

8.1 Signatories

All delegated charitable fund accounts must have two nominated signatories. The first signatory is the Charitable Fund Account Manager Holder who takes primary responsibility for the management of the account and must be aware of and be compliant with this financial control procedure. The second signatory

must be a person of equivalent or more senior position to the Charitable Fund HolderAccount Manager.

8.2 Delegation of Charitable Accounts

Charitable funds are formally delegated to Charitable Fund Holdersaccount managers on an annual basis by letter from the Director of Finance, Procurement and Value Based Healthcare on behalf of the Charitable Funds Committee. The letter which will be issued in March of each financial year is shown in Appendix 2 and will cover the following areas:

- The basis that the account is being delegated.
- The terms of reference of the account.
- Authorised signatories of the account.
- The requirement to read and be familiar with the Charitable Funds Financial Control Procedure and Management Guide.
- The requirement to provide an annual return in relation to the activities and expenditure of the account.
- The withdrawal of the right to be a Charitable Fund HolderAccount Manager if compliance with requirements is not followed.

8.3 Reporting the Use of Delegated Funds

Charitable Funds HolderAccount Managers are required to submit an annual report to the Charitable Funds Committee setting out how the account has been used in the previous financial year. The reporting requirements vary depending on the fund balance on the account and is summarised as follows:

<i>AVERAGE VALUE OF FUND</i>	<i>REQUIREMENT</i>
Less than £25K	<p>A simple proforma return setting out what the fund was used for and the main purchases and income activity made in the year.</p> <p>A proforma is attached in Appendix 3.</p>
Greater Than £25K	<p>A more detailed report setting out the activities and spending over the following headings:</p> <p>In the last Year Main activities Income sources Expenditure – detailing the items purchased and how they have improved the services provided by the ward/dept.</p> <p>Plans for the Forthcoming Year Main activities Income sources Expenditure</p> <p>Plans for Future Years Main activities Income sources Expenditure</p> <p>A proforma is attached in Appendix 4.</p>

Reports must be submitted to the Charitable Funds Manager by 30th ~~April~~ June following the end of the preceding financial year.

For significant funds with balances greater than £25K it is important that spending plans are in line with the strategic direction of the Board and additional level of scrutiny is required at a departmental or service level to ensure that funds are used appropriately.

8.4 **New Charitable Fund Accounts**

New charitable fund accounts must be approved by the Charitable Funds Committee by using the form shown in appendix 5. The purpose of the fund must be identified together with two signatories.

9 **Income**

9.1. **Types of Funds**

Monies may be given to be held for a specific or general purpose but how they are accounted for depends on the specific terms on which they have been given:

- Restricted Funds - can only be spent in accordance with written instructions imposed at the time the funds were donated or granted or in accordance with the specific terms of a fundraising appeal. They consist of legacies and grants where a legal document and signed agreement restricts the use to the terms of the bequest/agreement.
- Unrestricted Funds – may be spent at the discretion of the trustees in line with the objectives of the charity and fall into the following below categories.-
 - Designated funds whereby a particular part of the hospital or activity was nominated by the donor at the time their donation was made. Whilst their donation is not binding on the trustee, these types of donations are allocated to the designated funds.
 - General Funds – these relate to donations received by the charity where no specific preference has been expressed by the donor as to the utilisation of the funds. This type of donation is assigned to the Charitable Funds Committee to decide how the funds are best used.

Most of these funds have been designated for a particular purpose, typically for areas within the hospitals and assigned to Charitable Fund Holders; the remainder of these funds are classed as general funds and assigned to the Charitable Funds Committee.

9.1. Acknowledgement

~~The process for acknowledging donations and legacies is shown in the diagram in Appendix 6.~~

9.1.2 Legacies

- 9.1.2.1 The Charitable Funds Manager ~~will:-will: -~~
- Send a letter of thanks to the Executors, if appropriate.
 - Process and act on correspondence to ensure that the bequest is received promptly.
 - Record the legacy details in the legacy register.
 - Set up a separate restricted fund for each legacy received.
 - Advise the Director of Finance of any issues arising from a legacy.
 - Inform the Health Board's Property Group of any land and property bequeathed to the Health Board and act on their advice.
 - Ascertain all paper work when advised of in relation to this bequests, at the time of the bequest to provide a full audit trail.

9.1.2 All legacies must be reported to the Charitable Funds Manager and used in accordance with the terms of the will and within a reasonable timescale.

9.2 Grants

9.2.1 Grants are usually restricted income given for a specific purpose and have terms and conditions on how it can be used by the charity.

9.2.2 Grants will often have additional requirements attached such as performance-related conditions and they are usually subject to numerous monitoring and evaluation reports.

9.2.3 Grant income can only be recognised when there is a formal offer of funding, or the income is received.

9.2.4 Where the charity is unable to meet certain agreed criteria the grant may have to be returned in full.

9.2.2 9.2.5 All ~~paper work~~ paperwork must be ascertained when advised of/on receipt of the grant to provide a full audit trail.

9.3 Donations

- 9.3.1 All monetary donations, including funds raised by the staff such as raffle monies, must be receipted into Charitable Funds. Staff must not keep cash donations at a local level.
- 9.3.2 Charitable Fund ~~Account managers~~ Holders must ensure that when a donation is received any condition or direction, which is attached, is noted and complied with. It may be necessary to decline the gift if the attached conditions are unduly onerous or if the Health Board is incapable of meeting the conditions. Charitable Account managers Fund holders must report potential donations that could generate additional running costs to their Directorate Manager. The Directorate Manager must determine how these costs are to be met before accepting the donation.
- 9.3.3 The Charitable Funds Manager must ensure that the Charitable Funds do not contain funds received for Clinical Trials. These funds are not deemed to be Charitable as it is the sponsoring company that benefits from the trial. Funds for research are permissible providing the research is published in the public domain.
- 9.3.4 The Charitable Funds Manager must ensure posters and leaflets are distributed across the Health Board informing people how they can make a monetary donation to the charity. Both the poster and leaflet must emphasise that donors must obtain a receipt for their donation. The procedure for making a monetary donation, with a sample poster, is shown in Appendix 7.

- 9.3.5 Documentation should include an option for the donor to make a 'Gift Aid' declaration allowing the Health Board to reclaim tax.
- 9.3.6 Cheques should be made payable to Aneurin Bevan Health Charity.
- 9.3.7 The ~~account manager~~ Charitable Fund Holder or their nominated individual or the Charitable Funds Manager must send a letter of acknowledgement to the donor. Some examples of wording to be included within thank you letters can be found in Appendix 8.
- 9.3.8 Small personal gifts such as chocolates and flowers given by grateful patients, relatives or friends need not be accounted for in the formal sense.
- 9.3.9 Gift cards and vouchers can be accepted ~~as long as~~ if and must be recorded as a ~~they are recorded as~~ a donation and used for the benefit of the ward/department.

~~9.3.9~~

9.4 **Fundraising**

- 9.4.1 Most health service bodies raise funds on a regular basis through fetes, coffee mornings, lotteries and appeals etc. For small society lotteries, the charity must be registered with the licensing authority in the area where the ~~principle~~ principal office of the charity is located. Aggregated proceeds from all lotteries that take place across the Health Board must not be ~~in excess of~~ more than £250,000 in any one year.
- 9.4.2 Raffles may take place in Aneurin Bevan University Health Board, providing the following points are complied with:
- Raffles must be registered with the Charitable Funds Team using the 'Raffle Request Form' in Appendix 9.
 - The Charitable Funds Team will issue pre-printed raffle tickets together with a Raffle Return Form
 - Every ticket in the raffle must cost the same and the ticket fee must be paid before entry into the draw is allowed
 - Tickets must not be sold to, or by, those under the age of 16
 - Proceeds must not exceed £5,000 for a single draw
 - All proceeds of the raffle must be credited to the Charitable Funds account using the ward/department receipt book
 - No single prize may be worth more than £1,000
 - Alcohol donated as raffle prizes may be accepted at the discretion of the Ward/Department Manager
 - Prizes may be purchased from charitable funds if sufficient funds are ~~available~~ available, but alcohol must not be purchased. Prizes should cost significantly less than the anticipated income from the raffle
 - Raffle tickets must be drawn randomly and the winners must be notified by telephone or in writing by the designated staff member

- The Raffle Return Form must be completed and returned to the Charitable Funds Team together with any unused tickets within a month of the actual draw
- The winning tickets must be attached to the Raffle Return Form
- The rules governing the use of raffles will be printed on the back of the raffle return form for ease of reference
- The Charitable Funds Team will maintain a register of raffles in order to complete the required lottery return to the licensing authority in Torfaen County Borough Council.
- Aggregated proceeds from all raffles that take place across the Health Board must not be ~~in excess of more than~~ £250,000 in any one year.

9.4.3 Guidelines on sponsorship are detailed in Appendix 10.

9.5 Gift Aid

9.5.1 Donations and Fundraising (Sponsorship) Income can be Gift Aided.

9.5.2 The Gift Aid scheme allows the Charity to collect an additional amount over and above the donation in lieu of income tax.

9.5.3 Donors ~~have to~~must sign a declaration, prior to making their donation or undertaking their fundraising activity, that

- they wish the Charity to reclaim the tax relief
- they are currently UK taxpayers and the amount of tax they pay exceeds the amount of tax reclaimable

9.5.4 The Charitable Fund Manager can provide gift aid declarations and advice on the scheme.

9 Acknowledgement

The process for acknowledging donations, legacies and grants is shown in the diagram in Appendix 6

10. Investments

10.1 The investment policy is attached in Appendix 11.

10.2 The Charitable Funds Committee is responsible for appointing an investment management company or companies to manage the Charitable Fund's investments. The Investment Management Company must be informed of the Investment Policy of the charity and the trustees may rely on the professional advice of the Investment Management Company in formulating

the policy. The policy should be reviewed annually to ensure it still fits with the overall aims of the charity.

10.3 The Charitable Funds Committee or a nominated representative should instruct the Investment Management Company ~~to:-to: -~~

- Provide details of all transactions undertaken on behalf of charity.
- Hold stock and share certificates for safekeeping.
- Provide details of dividends and interest received.
- Provide valuations on request.
- Attend the Charitable Funds Committee at least annually ~~in order to~~ formally present the investment performance of the period.

10.4 The Assistant Director of Finance (Financial Systems & Services) is responsible ~~for:-for: -~~

- Maintaining an Investment Register to record details of all investments held.
- Calculating realised gains or losses (profit/loss) on sale of investments.
- Calculating unrealised gains or losses on investments.
- Informing the Charitable Funds Committee at each meeting of the investment valuation.
- Ensuring all interest and dividends received are apportioned to ~~the~~ individual funds ~~on the basis of~~ based on the average monthly fund balance.
- ETo ensure that any unrealised gains or losses on investments are allocated/utilised in accordance with the wishes and agreement of the Charitable Funds Committee
- Ensuring the investments held is reflected in the charity's annual accounts.
- Ensuring working balances are kept in a Government Banking Service, interest bearing, bank account.

11. Expenditure

11.1 The detailed procedure for purchasing goods and services from Charitable Funds is detailed in Appendix 12– Purchases from Charitable Funds.

11.2 All purchases are subject to the following approval hierarchy:

Purchases Up To	Approvers
£5,000	Two individual fund holders <u>account managers</u>
Additional approvals for £5,001 - £15,000 £15,001 - £25,000 >£25,000	Divisional General Manager Executive Director Charitable Funds Committee

11.3 In addition to the approval hierarchy set out in the previous table for more significant funds, because of their relatively high value, an additional level of scrutiny is required at a departmental or service level to ensure that funds are used for the strategic benefit of the service or department and where a wider engagement would be desirable. ~~Therefore~~Therefore, evidence of planning engagement and specific plans for the account is required to support purchases where fund balances exceed £25K.

~~11.3~~ 11.4 Any expenditure relating to the employment of staff must also be approved by the Charitable Funds Committee to ensure that contracts are fixed term and under a period of two years.

-
- 11.4 An authorised signatory list is maintained by the Charitable Funds Manager. The approval hierarchy is also contained in the Oracle iProcurement module.
- 11.5 The Charitable Funds Manager will be responsible for ensuring that certification of expenditure by Authorised Signatories is within the limits set out in this procedure.
- 11.6 Expenditure can be incurred provided it falls within the remit of the fund from which it is being paid and satisfies the following criteria:
- 11.6.1 It is not for the benefit of an individual (~~e.g.e.g.~~, retirement gifts) unless it is a payment to an individual that benefits a wider group – an example being a training course for the benefit of the department or service.
 - 11.6.2 Charitable funds cannot be used as funding support for staff without the approval of the Charitable Funds Committee.
 - 11.6.3 No alcohol to be purchased. ~~There may be some exceptions in relation to patient care but this must be in line with the Alcohol and Substance Misuse Policy of the Health Board.~~
 - 11.6.4 Where meals are provided (for example as part of a conference for speakers) alcohol and tobacco cannot be claimed.
 - 11.6.5 A distinction should be made between work and work networking opportunities as opposed to purely social activities; the latter being inappropriate.
 - 11.6.6 The need to be proportionate and reasonable in expenditure.
 - 11.6.7 Consumable items should be paid from NHS funds not charitable funds.
 - 11.6.8 All minor works requests not available on Oracle should be submitted via the Charitable Funds Office where availability of funds and authorised signatory will be confirmed before the Works department initiates any works.
 - 11.6.9 Where expenses and reimbursements are to be reclaimed via charitable funds, claims must be made within 3 months of the date the expenditure was incurred in line with the wider Health Board policy.
 - 11.6.10 Loyalty cards may only be used to purchase goods if the card is registered to the department and not the individual.
 - 11.6.11 Examples of items typically purchased from charitable funds are shown in Appendix 1.

12. Value Added Tax - VAT

- 12.1 Certain items purchased from charitable funds may be exempt from VAT where the goods are: -
- Purchased wholly from charitable funds.
 - Purchased by an eligible body wholly from funds provided by a charity or voluntary contributions.
- 12.2 The following items are exempt from VAT if used for the purposes stated
- Medical, scientific, computer, video, sterilising, ~~laboratory~~laboratory, or refrigeration equipment used in medical research, training, ~~diagnosis~~diagnosis, or treatment
 - Parts and accessories for use with the above items
 - Qualifying aids for people with disabilities
 - Computer software solely for use in medical research, diagnosis or treatment and its repair and maintenance
- 12.3 Zero rating only applies when the item being purchased is used solely for the declared purpose ~~e.g.e.g.~~, a computer may qualify where used entirely for medical research. ~~However~~However, zero rating does not apply if the computer were used partly for research and partly for general administrative work.
- 12.4 Charitable Fund ~~Account Managers~~ Holders should refer to the VAT Guidelines - HM Custom & Excise - Notice 701/6 (4.11) Appendix 13 to determine the eligibility of ~~particular purchases~~ purchases for VAT exemption.
- 12.5 The Procurement Department will complete a VAT exemption certificate, when placing the order, for those goods that are zero rated. A proforma VAT exemption certificate is shown in Appendix 14.
- 12.6 The Charitable Funds Manager will be responsible for clarifying VAT issues.

13. Accounting

- 13.1 The Assistant Director of Finance (Financial Systems & Services) is responsible for configuring the Oracle Financials System to be able to satisfy financial reporting regulation for Charities.
- 13.2 Accounts must be produced annually and be subject to external audit opinion and be filed with the Charities Commission before 31 January following the accounting year end.
- 13.3 The accounts must be submitted to the Charitable Funds Committee for approval and signed off by the Aneurin Bevan University Health Board, who act as Corporate Trustee for the charity.

14. Administration Charges

- 14.1 All costs of administering the funds must be charged to the Charitable Funds accounts. Exchequer funds must not be used to subsidise charges.
- 14.2 ~~All Charitable Funds held (where there is a designated fund holder including the general fund which is at the discretion of the Charitable Funds Committee) will be~~ Each Charitable Fund is charged with a The administration fee ~~should~~that covers the cost of administering the funds on a day-to-day basis. ~~on a day to dayday-to-day basis. The fee_ and~~ includes charges from the investment companies, finance and general administrative costs and auditorsauditors' fees.
- 14.3 Administration charges are charged to ~~each the funds~~Fund annually. The total charges incurred by the Charity are apportioned ~~to each fund on the basis of~~based on the average monthly fund balance. During the year an estimated charge may be applied ~~to each fund,~~ to ensure that individual fund accounts do not exceed available funds.

15. Corporate Reporting

- 15.1 On an annual basis the Assistant Director of Finance (Financial Systems & Services) ~~will~~ ensure that year end accounts and reports are prepared, in line with current accounting regulation for Charities and that the Charitable Funds Committee approve the audited accounts.
- 15.2 The Assistant Director of Finance (Financial Systems & Services) will provide a financial report to ~~the each~~each Charitable Funds Committee meeting giving details of the current financial position.
- 15.3 The Charitable Funds Manager will ensure that reports, showing opening and closing balances together with transactions, on each fund are available to view by fund managers through the Oracle Reporting Suite – Financial Business Intelligence (FBI).

16. Training

- 16.1 In addition to this Financial Control Procedure a Management User Guide has been developed which is issued to all Charitable Fund ~~Holder~~Account Managers. The guide gives practical advice to help managers know their responsibilities and to assist them in common activities such as receiving donations and purchasing goods or services from funds.

16.2 The Charitable Funds Team will meet with Charitable Fund Holders on a regular basis to ensure they understand and comply with these procedures.

~~16.2~~ 16.3 Further advice and training is available if necessary and can be arranged through the Charitable Funds Office.

17. Audit

- 17.1 Internal Audit and ~~Wales Audit Office (WAO)~~Audit Wales will audit Charitable Fund ~~Holders Account Managers~~, General Offices and the Finance department periodically to determine the effectiveness of this procedure.
- 17.2 Auditors will present a report of their findings and recommendations to the Audit, ~~Finance and Risk~~ Committee, ~~and~~ Charitable Funds Committee and the Health Board.

18. Review

- 18.1 This procedure will be reviewed every three years ~~unless a requirement arises for this to be reviewed within the 3 year period~~ earlier ~~earlier~~.

Appendix 1



Aneurin Bevan ~~University~~ Health CharityBoard

**CHARITABLE FUNDS
 Examples of Items Typically Purchased from Funds**

The Health Board (the trustees) are keen that funds are used as soon as practicable following donation. The list below has been developed as an aid to managers and Charitable Fund Account Managers about the type of items that charitable funds can be used for.

If you wish to discuss any specific issues in more ~~detail~~detail, please contact:

Charitable Funds Team
 Tel No: 01495 765431 (internal calls to ext 55431)
~~Fax No: 01495 765405~~
 E-mail: Charitable.Funds.ABB@wales.nhs.uk

Chat with us on Teams

Patients Expenditure	Notes
Medical equipment	<ul style="list-style-type: none"> • Donations are often received with a wish that equipment is purchased • Individuals fundraise in order to purchase a particular piece of equipment • Providing additional equipment would benefit both patients and staff. For example<u>example</u>, on a cardiology ward where patients are required to be weighed daily, there is a hoist provided at each end of the ward<u>ward</u>, but an additional hoist would improve conditions. • Medical equipment when purchased through the charitable funds is VAT exempt • Maintenance costs and consumables need to be considered as these are usually met by revenue budgets
Seasonal activities/Occasions	<ul style="list-style-type: none"> • Gifts for patients resident in hospital over Christmas • Easter eggs, Halloween items

	<ul style="list-style-type: none"> • Decorations for wards and departments at Christmas, Diamond Jubilee etc • Ward/Department buffets – open to all, patients patients, staff and visitors
Therapies	<ul style="list-style-type: none"> • Dance classes for older adult patients • Musical equipment • Gardening for Mental Health patients • Trips for diabetic and renal patients to show how they can manage their condition in normal day to day activities • Craft items
Environment	<ul style="list-style-type: none"> • Replacement of bay curtains that are adequate but worn • Cot bedding and mobiles • Pictures and murals • Plants at hospital entrances • Christmas trees and lights at hospital entrances • Garden furniture and benches • Refurbishment of areas to provide bereavement rooms • Redecoration to encompass new ideas of highlighting certain features by using different colours for patients to identify them more easily such as toilet doors, toilet seats
Other equipment	<ul style="list-style-type: none"> • Game consoles and games – as well as keeping children occupied it also improves patient co-ordination in stroke patients • Televisions • Music centres • Storage containers to tidy up areas • Dignity pegs – to clip bay curtains together • Bariatric equipment such as toilet seats, commodes, anaesthetic cushions and chairs as the Health Board provides standard items but unfortunately the physical size of patients treated is increasing and this exceeds the working load limit. • Bereavement memory boxes • Sympathy cards • Toys for children play areas

Staff Expenditure	Donations are often given with a wish that they are spent on the staff
Training courses and conferences (including accommodation and travel expenses)	<ul style="list-style-type: none"> • Knowledge gained by an individual on a training course can be passed on to other staff and will indirectly benefit patients
International conferences/courses	<ul style="list-style-type: none"> • Revenue budgets do not usually support international events due to the cost<u>cost</u>, but knowledge gained from this wider platform can improve practise here
Staff Awards (not cash)	<ul style="list-style-type: none"> • Prizes for poster presentations at Nurse Conference • Staff Recognition Award – in the form of a trophy • Team building events
Training equipment	<ul style="list-style-type: none"> • Provide the necessary equipment to enable in-house training • In-house training can be much cheaper than sending staff away on courses as there are no travel costs and staff are on hand in case of emergencies
Other equipment	<ul style="list-style-type: none"> • Kettles, Microwaves, Fridges. Additional items as what is provided is not always within staff proximity • Laptops – so staff can access information while away from their area of work • Computers with higher specifications than Health Board standard required<u>required to</u> run certain types of software • Storage items – to tidy areas • Smart phones – provided in areas such as district nursing so that staff can access information and also in cardiology where GPs can access on call Consultants • Educational books
Other	
Environment	<ul style="list-style-type: none"> • Refurbishment of areas to provide additional storage • Improvements to work station<u>workstation</u> areas
Research	<ul style="list-style-type: none"> • Provided it has gone through the Research and Development Committee • Provided it is for public benefit
Service Promotion	<ul style="list-style-type: none"> • Items for stands at Big Cheese Event in Caerphilly and the Eisteddfod

Appendix 2

Dear Charitable Fund ~~Account Manager~~
Holder

Delegation of Charitable Funds

Fund No: Fund Name:

This letter formally delegates responsibility for the management of the above account to you as a Charitable Funds ~~HolderAccount Manager~~ for the financial year commencing 1 April 20XX.

All charitable funds within Aneurin Bevan University Health Board are managed within the umbrella of a registered charity no 1098728. Good governance is essential and therefore as the Charitable Funds ~~HolderAccount Manager~~ there are ~~a number of several~~ responsibilities that you have and must be aware of and comply with as follows:

Authorised Signatories

All accounts must have two signatories identified to support all requests for expenditure from the account; the second signatory to the account must be at least of equivalent seniority in the organisation. Expenditure over certain thresholds will also require additional authorisation in accordance with the following table:

Purchases Up To	Approvers
£5,000	Two account signatories
Additional approvals for £5,001-£15,000 £15,001-£25,000 >£25,000	Divisional General Manager Executive Director Charitable Funds Committee

Use of the Charitable Account

A "USER GUIDE" for Charitable Fund ~~HoldersAccount Managers~~ has been developed which provides essential information about how to manage an account from receiving donations and income to how to go about making purchases from the account. Please ensure you are familiar with this document which is attached.

The detailed procedures for managing charitable funds are contained in the Charitable Funds Financial Control Procedure with which you should also be familiar. This can be accessed from the Health Board's intranet.

Annual Reporting

The Charitable Funds Committee has introduced a requirement for account managers to provide an annual report on how the fund has been used in the last financial year and what the main sources of income were. Most funds are small in value and so only a brief pro-forma return will be required.

For larger funds that exceed £25K in value a slightly more detailed return is required describing the activities of the previous year and also to set out plans for the forthcoming and future years.

The Charitable Funds Committee reserves the right, as trustee of the charity, to delegate the use of the account to another manager if the requirements set out in this letter are not observed.

I would be grateful if you would sign this letter as acceptance of these terms and return it to the Charitable Funds Team by e-mail by no later than 30th April.
Charitable.Funds.ABB@wales.nhs.uk

If you have any ~~queries~~queries, I would be grateful if you would contact the Charitable Funds Manager on 01495 765414 by TEAMS or by e-mail-
Charitable.Funds.ABB@wales.nhs.uk
Yours sincerely

Director of Finance

Signature 1

Signature 2

Name:

Name:

Appendix 3

**Charitable Fund ~~Holder~~Account Manager – Annual Report 20XX/20XX
For the Charitable Funds Committee
For funds less than £25K**

~~This form must be completed and returned to the Charitable Funds department by 30th April~~

Account No:	
Account Name:	
Provisional Fund Balance as at 2831.023.20XX	£

Financial Summary	
Income	
Expenditure	

Describe your main source of income for the year:

Please describe how the fund was used in the year, including the items purchased and how they were used to improve the service providing examples of benefits to patients and staff. If ~~appropriate~~appropriate, please provide photographs.

Please could you provide quotes from patients and staff about the difference purchases from charitable funds have made to them.

This information is used in the Charitable Funds Annual Report and to provide information to the Charitable Funds Committee.

Non-Cash Items

**Have you received goods donated during the year?
 Excluding food and other perishable items, please could you list these items indicating an approximate monetary value.**

Item	Received from	Approximate Value
<i>Examples</i>		
<i>Toiletries for patients</i>	<i>Abergavenny School</i>	<i>£75</i>
<i>I-Pad</i>	<i>Relatives of patient JB</i>	<i>£300</i>
<i>Hand cream for Staff</i>	<i>Patient JD</i>	<i>£5</i>

We have to include a value for donated goods within our accounts

Signed:	
	Charitable Funds <u>HolderAccount</u> Manager
Date:	

Signed:	
	2nd Signatory
Date:	

If you require assistance in completing this form, please contact the Charitable Funds Manager on 01495 765414, by TEAMS or by e-mail Charitable.Funds.ABB@wales.nhs.uk

This form must be completed and returned to the Charitable Funds department by 30th April

Appendix 4

**Charitable Fund ~~Holder~~Account Manager – Annual Report 20XX/20XX
For the Charitable Funds Committee
For funds more than £25K**

**~~This form must be completed and returned to the Charitable Funds
department by 30th April~~**

Account No:	
Account Name:	
Provisional Fund Balance as at 2831.023.XX	

Financial Summary	
Income	
Expenditure	

Describe your main source of income for the year:

Please describe how the fund was used in the year, including the items purchased and how they were used to improve the service providing examples of benefits to patients and staff. If ~~appropriate~~appropriate, please provide photographs.

Please describe detailed plans with estimated costs for the fund in the next twelve months ~~and also~~and over the medium term of three years, describing the benefits these purchases will make to both staff and patients.

--

Please could you provide quotes from patients and staff about the difference purchases from charitable funds have made to them.

<u>Non-Cash Items</u>		
<u>Have you received goods donated during the year?</u>		
<u>Excluding food and other perishable items, please could you list these items indicating an approximate monetary value.</u>		
<u>Item</u>	<u>Received from</u>	<u>Approximate Value</u>
<i>Examples</i>		
<i>Toiletries for patients</i>	<i>Abergavenny School</i>	<i>£75</i>
<i>I-Pad</i>	<i>Relatives of patient JB</i>	<i>£300</i>
<i>Hand cream for Staff</i>	<i>Patient JD</i>	<i>£5</i>
<u>We have to include a value for donated goods within our accounts</u>		

This information is used in the Charitable Funds Annual Report and to provide information to the Charitable Funds Committee.

Signed:	
	Charitable Funds HolderAccount Manager
Date:	

Signed:	
	2nd Signatory
Date:	

If you require assistance in completing this form, please contact the Charitable Funds Manager on 01495 765414, [by TEAMS or by e-mail Charitable.Funds.ABB@wales.nhs.uk](mailto:Charitable.Funds.ABB@wales.nhs.uk)

This form must be completed and returned to the Charitable Funds department by 30th April

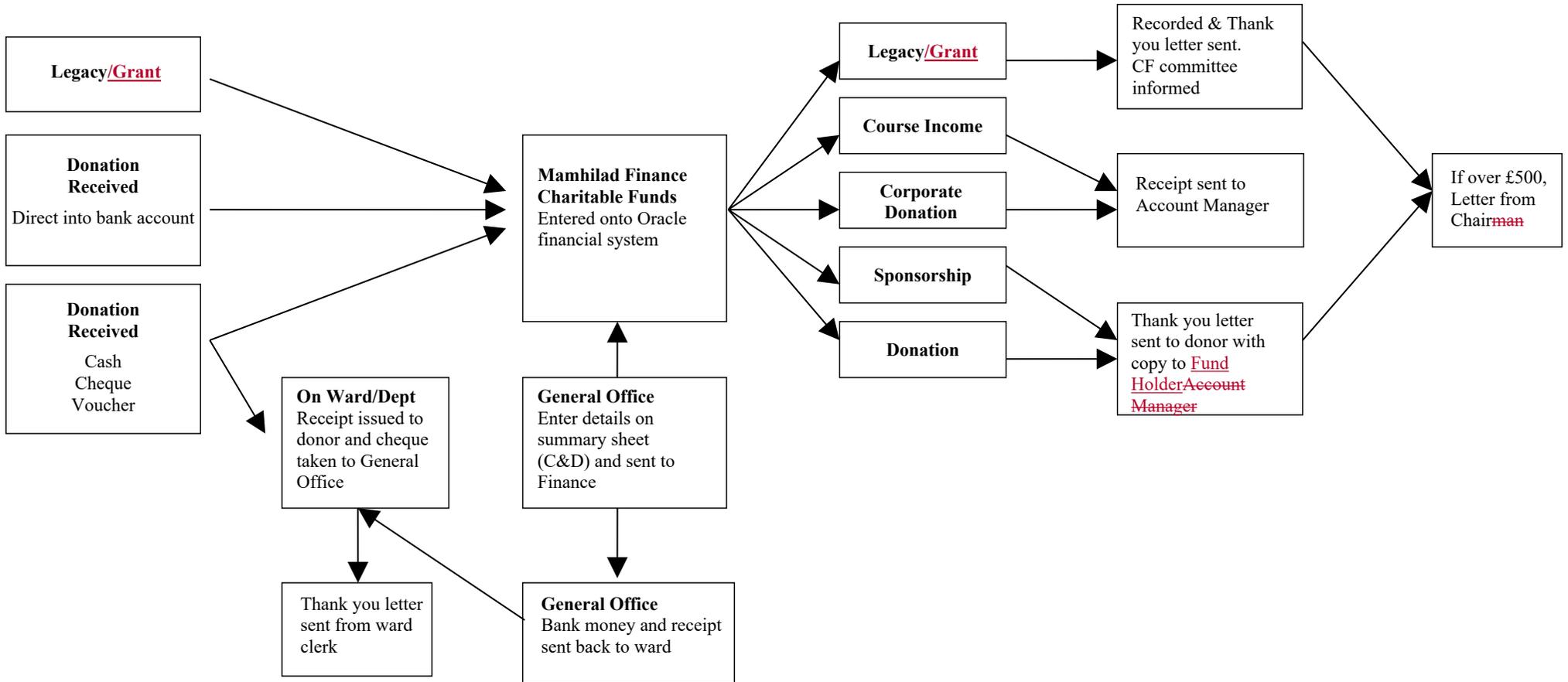
Appendix 5

Request Form to open New Charitable Fund Account Signatories

All delegated charitable fund accounts must have two nominated signatories. The first signatory is the Charitable Fund HolderAccount-Manager who takes primary responsibility for the management of the account and must be aware of and be compliant with this financial control procedure. The second signatory must be a person of equivalent or more senior position to the Charitable Fund HolderAccount Manager.

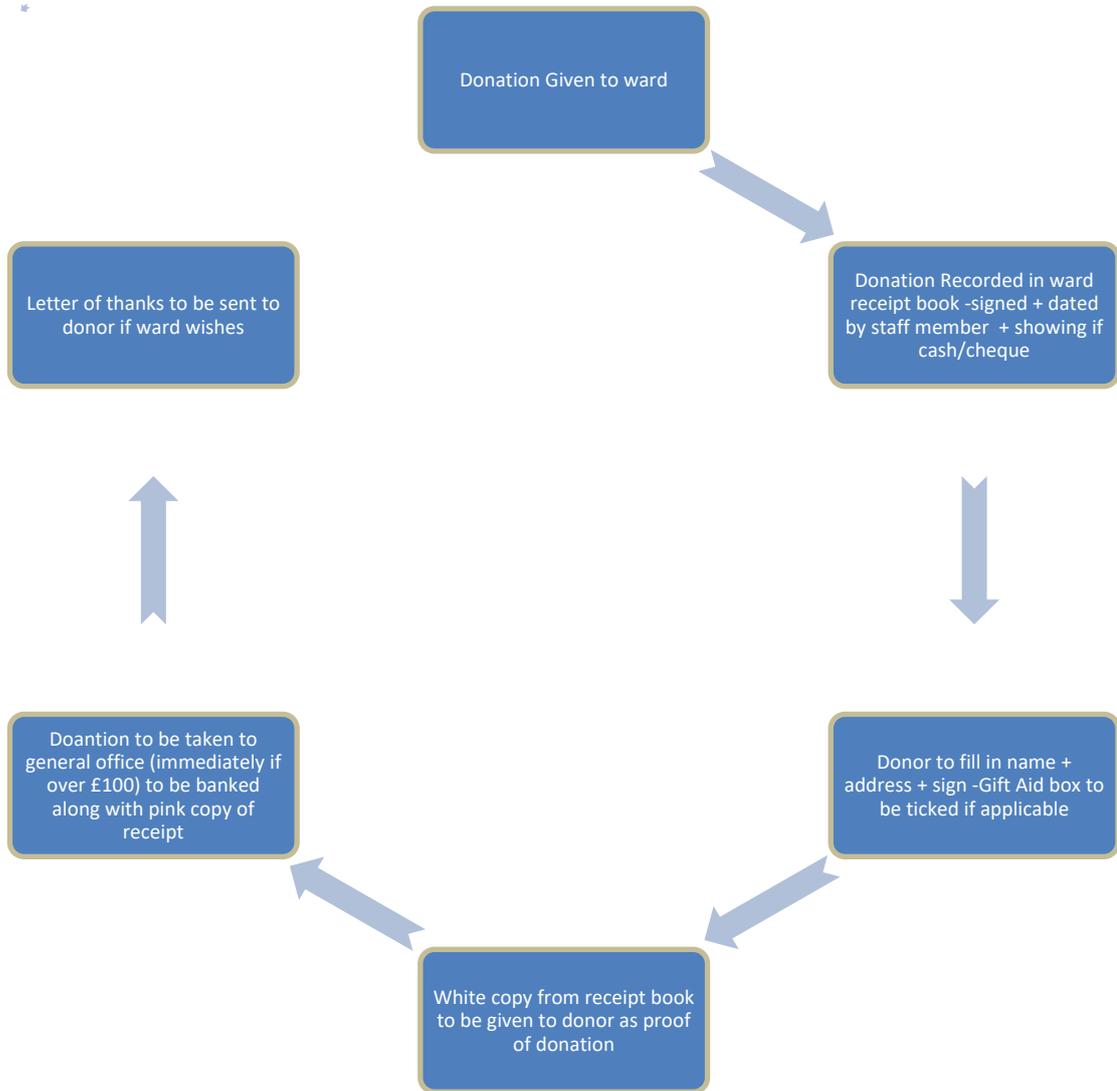
Proposed Name of Account:	
Hospital:	
Department/Ward:	
Purpose of Account:	
1 st Account Signatory:	
Name:	
Designation:	
Signed:	
Date:	
2 nd Account Signatory:	
Name	
Designation	
Signed	
Date	
Please note the second signatory must be of equal or higher grade	
For Finance Use	
Fund Name:	
Fund No:	
Date Set Up:	

APPENDIX 6 - PROCESS for ACKNOWLEDGING DONATIONS



Appendix 6a

Ward Donation Procedure



Appendix 7

Donations Procedure

1 Introduction

This procedure for monetary donations is based on the guidelines and recommendations of the Charity Commission and Wales Audit Office.

All donations must be receipted and paid into the Charitable Funds Account.

2 Poster & Leaflets

A poster and leaflet informing people of how to make monetary donations must be displayed in each ward/department. The poster is not designed to ask people for money but to inform potential donors of the procedure. Both the poster and leaflet emphasise that donors must obtain a receipt for their donation.

The poster is included within this appendix. The Charitable Funds Manager will supply copies of the donation leaflet on request.

3 Ward/Department Level

Authorised Officers, who have been nominated by the Authorised Signatory of each fund, are the only members of staff permitted to accept donations.

Each fund will have its own receipt book.

A receipt must be issued for each donation received. The receipt will be pre-numbered and in three parts (see Appendix 11):

- Top copy (white) to the donor
- Second copy (pink) to be sent either
 - a) to the Charitable Funds Manager, Finance Dept, C Block, Mamhilad House with the donation (**please do not send cash in the post**) or
 - b) taken to the General Office with the donation
- Bottom copy (yellow) to be retained in receipt book

The Authorised Officer must sign the receipt. The receipt should clearly indicate which ward or department the donation is for and whether the donation is cash/cheque or other.

Spoilt receipts (the top two copies) should be sent to the Charitable Funds Manager with the bottom copy being retained at ward level.

~~Account managers~~ Fund Holders may request the Charitable Funds Manager to send a letter of thanks when a receipt is deemed to be insufficient.

Cash and cheques must be kept in a locked safe or cash box in the ward/department until it is convenient to take the donation to the General Office or send to the Charitable Funds Manager. The use of a cash box is only suitable for amounts up to £100. Cash Donations exceeding £100 must be taken to the General Office immediately.

Unauthorised persons should not accept donations but should direct the donor to one of the following: -

- An authorised person
- An information leaflet for making monetary donations
- The General Office.

Account managers should ensure that all staff within their area are aware of the donation process.

The Charitable Manager shall be responsible for: -

- Controlling and issuing pre-printed receipts to wards and departments.
- Monitoring receipts
- Ensuring continuity of receipt numbers
- Recording the income in the accounts.

4 General Office

Donations may be made at any General Office in accordance with the Charitable Funds Financial Procedure.

All receipts received from wards/departments by General Offices must be forwarded to the Charitable Funds Manager with their Cash Receipt and Bank Deposit sheets.

5 Post

All postal donations should be sent to: -

The Charitable Funds Manager
Aneurin Bevan University Health Board
PO Box 10
Pontypool
NP4 0XG

6 Banking

All donations should be banked within one week of receipt.

APPENDIX 7



Charitable Donations

Members of the public sometimes wish to make a donation for the benefit of our patients and staff. All such donations are gratefully accepted into the registered charity of the organisation. If you wish to make a donation please follow the steps below. Thank you.

Give donation to *St*



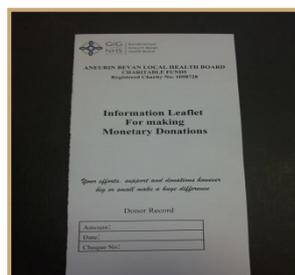
OR



Hand in donation at *G*



Pick up a leaflet for further *i*



Cheques should be made payable to: -
Aneurin Bevan Health Charity

ALWAYS ASK FOR A RECEIPT

Donations are used for the general benefit of patients and staff of Aneurin Bevan University Health Board.

For more details please contact the Charitable Funds Department - Tel No: 01495 765414
Aneurin Bevan University Health Board Charitable Fund and Other Related Charities
Registered Charity No. 1098728

Receipt No: CF D00001

APPENDIX 7

Aneurin Bevan ~~University Health Board~~ Charitable Fund
 Registered Charity No: 1098728
RECEIPT FOR INDIVIDUAL CHARITABLE DONATION

I, Name of Donor		
Of, Address of Donor		
		Post Code:
Give to Aneurin Bevan Health Charity		
The sum of	£ (Cheque/Cash/other) Please make cheque payable to Aneurin Bevan Health Charity	For the general purposes of the charity, to be used for patient and staff welfare.
Without imposing any trust it is my wish that my donation should be used for:	Ward/Dept: Hospital: Other - please specify:	
<p>GIFT AID DECLARATION <i>giftaid it</i></p> <p>We are able to recover the tax on your donation which allows us to claim a further 25p for every £1 donated. In order that we can qualify for tax relief you must supply us with your full name, home address and post code and tick the box below.</p> <p>The amount of Income Tax and /or Capital Gains Tax you pay for each tax year must be at least equal to the amount of tax that the charity will reclaim on your gifts for that tax year.</p> <p>Please Tick if you would like Aneurin Bevan Health Charity to treat this donation as a Gift Aid donation. <input type="checkbox"/></p>		
Donor's Signature:		
Date:		
Receiving Staff's Signature:		
Staff Name: (please print)		
For Finance Use		
Oracle Receipt No:		
Fund No:		
Gift Aid Ref:		

Appendix 8

Example of thank you letters

The information in bold will need to be changed as required. Please note this is just a guide and covers the basic elements of a thank you letter.

General Donation

Dear **Name**

Thank you for your donation of **amount to ward/department.**

We are grateful to receive donations which help to provide additional benefits for the care and treatment of patients, purchase medical equipment, improve the hospital environment and support the continuing education for staff.

On behalf of Aneurin Bevan Health Charity and in particular the staff on the **ward/department** I would like to thank you for this kind gift.

Please do not hesitate to contact me if at some time in the future you would like to know how this money is spent.

Yours sincerely

In Loss

Dear **Name**

We are very sorry to hear of your sad loss. It is kind of you to think of us at this time.

On behalf of Aneurin Bevan Health Charity and in particular the staff on **name** ward I would like to thank you for donations totalling **amount** in memory of **name**. This money will be placed in the charitable fund for the **ward/ department** at the **Hospital** and will be used at the discretion of the Nurses and Doctors to provide additional benefits for the care and treatment of patients and also for the benefit of staff on the **ward/department.**

Please do not hesitate to contact me if at some time in the future you would like to know how this money is spent.

Yours sincerely

In Lieu of Flowers

Dear **Name**

Thank you for your donation received in lieu of flowers at the funeral of **Name**. It is so kind of you to think of us at this sad time.

On behalf of Aneurin Bevan Health Charity and in particular the staff on **ward/department** I would like to thank you for donations totalling **amount**. This money will be placed in the charitable fund for the **ward/department** at the **Hospital** and will be used at the discretion of the Nurses and Doctors to provide additional benefits for the care and treatment of patients and also for the benefit of staff.

Please do not hesitate to contact me if at some time in the future you would like to know how this money is spent.

Yours sincerely

Care Received

Dear **Name**

Thank you for your donation of **amount** in respect of the care you received while a patient at our hospital.

On behalf of Aneurin Bevan Health Charity and in particular the staff on the **ward/department** I would like to thank you for this kind gift. The money will be placed in the charitable fund for the **ward/department** at the **Hospital** and will be used at the discretion of the Nurses and Doctors to provide additional benefits for the care and treatment of patients and also for the benefit of staff on the **ward/department**.

Please do not hesitate to contact me if at some time in the future you would like to know how this money is spent.

Yours sincerely

APPENDIX 9

Aneurin Bevan ~~University Health~~ CharityBoard Charitable Fund

Charitable Fund Procedures

Raffle Request Form



Charitable Fund No.	
Name of Requester:	
Participating Dept:	
Hospital:	

Price per Ticket:	
No of tickets required	

Tickets will be issued in booklets of 4
The maximum number of tickets issued on initial request is 200
Further tickets can be made available for the same raffle if needed.

Date of Draw:	
---------------	--

Please note the closing date will automatically be set to the day before the actual draw

Prize Details	
1st Prize	
2 nd Prize	
3 rd Prize	
4 th Prize	
5 th Prize	

If there are more than 5 prizes, the 5th prize will read "Runner-up prizes"

APPENDIX 10

GUIDELINES RE SPONSORSHIP

Aneurin Bevan University Health Board is grateful to individuals who wish to raise money for its hospitals and clinics through sponsorship. All monies raised in this way are placed within the charitable funds of the Aneurin Bevan University Health Board. Charitable funds are intended to provide those additional amenities that will improve the condition under which patients are cared for and treated or the conditions under which staff work.

The following guidelines are provided to help you the organiser and us to ensure that monies raised for the Health Board via sponsorship does ~~actually come~~ come to us.

By giving us as much information as possible we may adapt the sponsor form to suit your needs. We need to ensure that people contributing know who is participating in the sponsorship, what type of event is being sponsored, where and when the sponsorship is taking place and most importantly what and where the money is being raised for.

- 1) Sponsorship Forms can be obtained from the Charitable Funds Manager.
- 2) If you wish to donate ~~on-line~~ on-line, please visit the website www.justgiving.com and type in Aneurin Bevan and follow the instructions
- 3) All cheques are to be made payable to Aneurin Bevan Health Charity.
- 4) All forms and total sponsorship are to be returned to the Charitable Funds Manager.
- 5) On receiving the ~~sponsorship~~ sponsorship, the Charitable Funds Manager will issue a receipt or certificate showing the total raised.
- 6) Certificates may also be obtained for presentation on the day to thank individuals for participating.
- 7) Arrangements can be made for formal cheque presentation to the relevant department within the Health Board.

If you have any queries or if you require further information, please contact the Charitable Funds Team: -

Charitable Funds Team
Aneurin Bevan University Health Board
P O Box 10, Pontypool NP4 0XG **Tel No: 01495 765431**

Charitable.Funds.ABB@wales.nhs.uk

Appendix 11

Charitable Funds – Investment and Reserves Policy

1. Purpose

Aneurin Bevan University Health Board, as a Corporate Trustee, needs to ensure it can demonstrate effective management of current charitable funds, whether invested or held as liquid assets to meet forecast expenditure. It also needs to ensure donations are spent on a timely basis whilst maintaining a level of reserves that will ensure the ongoing viability of the charity.

The purpose of this document is to detail the current investment and reserves policy for Aneurin Bevan ~~Health Charity~~University Health Board Charitable Funds.

2. Investment Overview

The power of investment given to trustees is detailed in Section 3 of the Trustees Act 2000. This act imposes a duty on those acting as Charity trustees, when exercising their powers of investment, to consider the need for diversification, ~~in order to~~to reduce the risk of loss should an investment fail.

In ~~addition~~addition, as Corporate Trustee, Aneurin Bevan University Health Board, in line with the ethos of promoting ~~p~~Patient care, will attempt to ensure that ~~all~~all investments are ethically and environmentally sound and are not opposed to the purpose of the charity..

3. Investment Policy

The overall aim in investment of funds is to maximise total return whilst balancing risks and requirement for income. It has been agreed that:

- a) The Health Board's Charitable Funds can be invested in ~~a~~a ~~number of several~~ different forms of investments, in line with the Trustees Investment Act 1961.
- b) The Charitable Fund Committee, on behalf of Aneurin Bevan University Health Board, has the delegated authority to appoint investment advisors. The investment management company will operate within the limits set down in ~~this~~this ~~policy~~.
- b)c) The performance of the investment management company will be reviewed annually by the trustee and will

~~be subject to re-appointment on a 3 yearly basis with an agreement to extend for a further 2 years. Any proposed change in provider shall be subject to a formal tender process.~~ ~~Health Board's Charitable Funds Investment Policy.~~

~~d) The managed investment portfolio should equate to will be a minimum of 75% of the total funds held.~~

~~c) no more than 75% of the total funds, with the remaining sum being more readily available~~

~~e) Any~~ The working capital balance will be retained in a Government Banking Service, interest bearing, account which will be distinct from Aneurin Bevan University Health Board's 'revenue' account, to enable daily cash requirements to be met. At all times, it must be ensured that sufficient liquid resources are maintained to meet routine payment requirements.

~~d)f)~~

Investments are to be made within the limits of the Health Board's Ethical Policy, which is to exclude those companies whose main business is related to the production or sale of tobacco or alcohol and companies with significant involvement in coal, oil and gas, armaments, gambling and pornography.

~~e) — exclude those companies whose main business is related to the production or sale of tobacco or alcohol and those companies involved in the arms trade.~~

~~g) The Charitable Funds Committee or a nominated representative should instruct the Investment Management Company to: -~~

- ~~▪ Provide details of all transactions undertaken on behalf of charity.~~
- ~~▪ Hold stock and share certificates for safekeeping.~~
- ~~▪ Provide details of dividends and interest received.~~
- ~~▪ Provide valuations on request.~~
- ~~▪ Attend the Charitable Funds Committee at least annually to formally present the investment performance of the period~~

4. Reserves Policy

~~4.~~

The Charitable Funds Committee has considered the Charity's reserve policy, ~~in light of observing~~ both Charity Commission guidance on reserves and the current level of funds held.

If reserves are too high, the charity is retaining funds without justification and this could constitute a breach of trust. If

reserves are too low, the fund's ability to meet future commitments or needs may be at risk.

~~The Committee has adopted a strategy of applying charitable funds within a reasonable time of receipt. Ideally spend should be within one to two years of the cash receipt unless the donation is made to an area or appeal which is saving towards a specific item over the medium to longer term. All planned expenditure must be to the benefit of NHS care, patient and staff welfare.~~

The Charity operates on the basis that it only spends what it has received and does not rely on future donations to meet its commitments. Therefore, the reserves should be set at a level sufficient to cover the liabilities that face the charity, namely the cost of administering the funds and any unrealised losses.

The value of reserves held will change each year and will be maintained from several sources including those unrestricted funds that have not been committed and are freely available to spend on any of the charity's purposes and any unrealised gain.~~Having examined the circumstances facing the charity, namely its future income and expenditure patterns and value of fixed asset investments held, the target level of reserves is the equivalent of the value of the non-liquid assets of the charity. Maintaining reserves at this level will mitigate the risk of significant fluctuations in the levels of donations and provide financial stability for the charity.~~

5. Review

The Health Board's Charitable Funds Investment and Reserve policy will be reviewed annually by the Charitable Funds Committee.

Appendix 12

PURCHASES FROM CHARITABLE FUNDS

I. Purchases For Goods and Services

Purchases for goods and services, including reimbursements, should be made via the ABUHB Oracle Financial system and be supported by an official order. An order can be issued to a supplier from the procurement department on receipt of an approved requisition. When goods are ~~received~~received, they need to be receipted to allow invoices to be paid. The process of requisition, order, receipt and payment is shown below and included as a flow chart in appendix 12a

A. Requisition

Requisitions are raised via Oracle SSP (Self Service Procurement) and requisitioners must:

- Provide as many details as possible of the goods or services to be ordered and any quotations received must be attached.
- Clearly indicate "CHARITABLE FUNDS".
- Include financial code (fund number).
- Be authorised in accordance with the approval hierarchy set out in section 8 above.
- Ensure that all requisitions are submitted via the Charitable Funds Manager

Before processing the ~~requisition~~requisition, ~~t~~The Charitable Funds Manager will:

- Check that sufficient funds exist against the specific fund being used.
- Check the appropriateness of expenditure from Charitable Funds.
- Check eligibility for VAT exemption.
- Check authorisation as per approval hierarchy.

B. Order

Once the requisition has been approved the Procurement Department will issue an official order together with a VAT exemption certificate where necessary and the supplier will deliver goods or services in due course.

An electronic copy of the order will be available on the Oracle system.

C. Receipt of Goods/Services

When goods have been received, the account manager should immediately acknowledge delivery of goods to enable subsequent invoices to be paid. The delivery must be 'receipted' in the Receipting module of the Oracle SSP system detailing the date of receipt, number of units received etc.

D. Payment

When an invoice is issued from the supplier the Charitable Funds Section will match the invoice to the receipted Oracle order to enable payment to be processed.

E. Payment to Fund-account-manager Holder

Charitable Fund HoldersAccount—managers must obtain authorisation from a second authorised signatory when requesting reimbursement of purchasespurchases, they have made on behalf of the charitable fund.

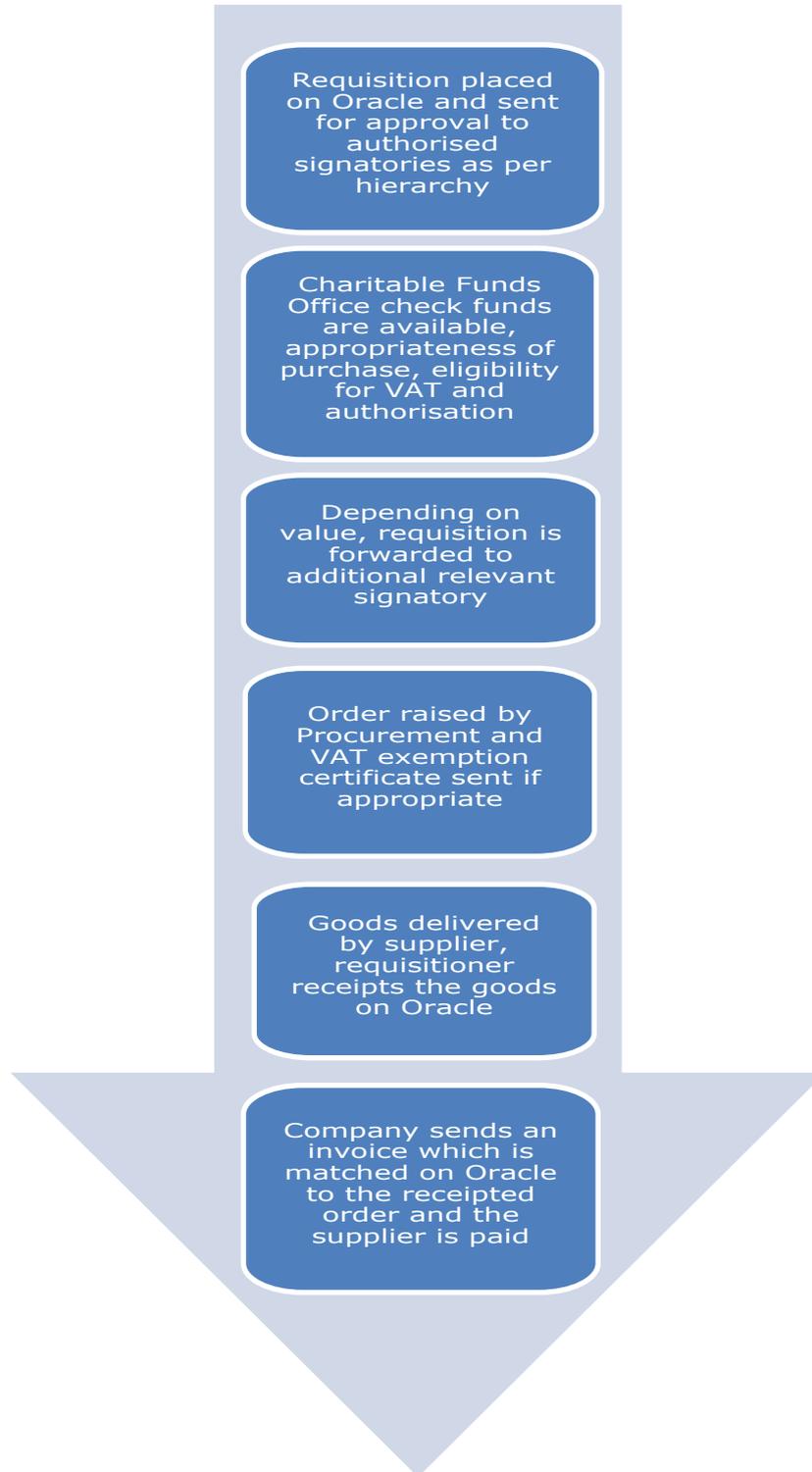
F. Requests to Pay Employees

Where an additional payment is required to be made to an individual employee for undertaking tasks relating to the objects of the charitable fund then a **Staff Payments Claim Form** must be completed. An example is shown in **Appendix 12b**.

Please note that ABUHB has a responsibility to ensure all income due to employees complies with taxation regulations and this responsibility extends to charitable funds, including staff prizes given as cash.

Appendix 12a

Charitable Funds Ordering Process



APPENDIX 12b

**ANEURIN BEVAN UNIVERSITY HEALTH BOARD
CHARITABLE FUNDS
STAFF PAYMENTS - CLAIM FORM**
(For staff that are employed by Aneurin Bevan ULHB)

PAYMENTS TO STAFF THROUGH PAYROLL

To be completed by claimant

Name:

Address:

Payroll No:

Grade:

Dates Worked	Sessions Worked	Payment Claimed

Signed: _____

Date: _____

To be completed by Authorised Signatory / Fund Holder

Payment to be made:

Fund to be charged:

Authorised by:

Date:

Please send claim to Payroll Services, Floor 4, Companies House,
Cardiff or email Payroll.Services2@wales.nhs.uk

Please send a copy of this form to Charitable Funds, Finance Department,
C Block, Mamhilad or email to Charitable.Funds.ABB@wales.nhs.uk

To be completed by Paymaster Services

Actioned by: _____ **Month / Week** _____

Appendix 13

**Charitable Purchases – VAT Guidance
 HM Customs and Excise Notice 701/6 (4.11)
 Charity funded equipment for medical, veterinary etc uses**

Not eligible for relief	Goods	Eligible for relief as:
X	Air Conditioners	
	Air control systems, specialist (capable of precisely controlling pressure, temperature and humidity)	Laboratory equipment
X	Air filters, general	
	Air filtration systems, specialist (built to meet specific circumstances)	Laboratory equipment
X	Air showers	
X	Alarms, security or smoke	
X	Alarm bracelets	
X	Alcohol spray	
	Anaesthetic apparatus	Medical equipment
	Animal cages, specialist (for example, free from chemicals and not available for consumer use)	Laboratory equipment
	Aprons, lead lined for x-ray protection	Medical equipment
X	Aprons, other	
	Artificial Limbs	Goods for use of disabled person
	Autoclaves	Sterilising equipment
X	Bactericides	
	Bandages	Medical equipment
	Barometers	Scientific equipment
	Bedding, specialist (for example, free from chemicals) for animal cages	Laboratory equipment
	Bedpans	Medical equipment
	Bedpan washers, with sterilising steam cycle	Sterilising equipment
X	Bedpan washers, other	
	Beds, highly specialised e.g. net suspension or medical water beds	Medical equipment

	Beds, hospital – with tilting action or variable height features	Goods for use of disabled person
X	Biocidal sprays	
X	Blankets	
	Bunsen burners	Laboratory equipment
	Bottle washers, animal cage specific	Laboratory equipment
	Cages, animal, specialist (for example, free from chemicals and not available for consumer use)	Laboratory equipment
X	Cameras, still	
	Cameras, video	Video equipment
X	Cameras, digital (with video capability)	
	Cameras, thermal imaging	Scientific Equipment
X	Cartridges, printer	
X	Catering equipment	
	Catheters	Medical equipment
X	CD players or recorders	
	Centrifuges	Scientific or laboratory equipment
	Clamps – medical	Medical equipment
X	Cleaning equipment	
X	Closed circuit television systems	
	Commode chairs	Goods for use of disabled person
	Computer disks and tapes	Accessory to computer equipment
	Computer keyboards	Computer equipment
	Computer mouse	Accessory to computer equipment
	Computer printers	Accessory to computer equipment
	Computer screens	<u>Accessory to computer equipment</u>
	Computer screen filters	Accessory to computer equipment
	Computer servers	Computer equipment

X	Computer stationery	
	Computer tablet, including iPads	Computer equipment, provided there is evidence the item is to be used mainly for medical or veterinary research, and so on.
X	Cotton wool	
X	Curtains	
X	Data	
	Deep freezers	Refrigeration equipment
	Dental chairs	Medical equipment
	Dental drills	Medical equipment
	Dental mirrors	Medical equipment
	Dental spittoons	Medical equipment
X	Disinfectants	
	Drip poles	Medical equipment
X	Drugs trolleys	
	DVD players, recorders or blank DVDs	Video equipment
	Endoscopes	Medical equipment
	Electro-cardiographs	Medical equipment
X	Ethernet	
	Eye test charts	Medical equipment
	Examination couches, adjustable	Medical equipment
	First aid kits – supplied as pre-packaged units	Medical equipment
	Forceps	Medical equipment
X	Fuel	
	Fume cupboards	Laboratory equipment
X	Gloves, nitrile	
	Gloves, surgical	Medical equipment
X	Gloves, other	
X	Gymnasium equipment	
X	Hearing aids	
	Heart pacemakers	Medical equipment or goods for use disabled person
	Hoists and patient lifting devices	Goods for use disabled person
	Howie-style lab coats (reusable)	Laboratory equipment

X	Howie-style lab coats (disposable)	
	Hypodermic needles	Medical equipment
	Ice making machines	Refrigeration equipment
	Identification bracelets for patients	Medical equipment
	iPads	Computer equipment
X	iPhones	
	Kidney bowls	Medical equipment
	Lab coats, including Howie-style reusable lab coats	Laboratory equipment
X	Laboratory animals	
	Laboratory benches	Laboratory equipment
	Laboratory glassware	Laboratory equipment
X	Lockers	
	Mattresses, specially designed for the relief/prevention of pressure sores	Medical equipment
	Medicine measures, graduated	Medical equipment
	Microscopes	Scientific or laboratory equipment
X	Mobile phones	
X	Nurse call systems	
X	Occupation therapy materials	
	Operating lights	Medical equipment
X	Overbed tables	
X	Overhead projecting units	
	Pacemakers	Medical equipment or goods for use disabled person
X	Pagers	
	Patient trolleys and stretchers	Medical equipment
	Physiotherapy equipment, specialised - other than gymnasium equipment	Medical equipment
	Pillows orthopaedic, specially designed and used for neck or spinal injuries	Medical equipment

X	Pillows, other	
	Pipettes	Laboratory Equipment
X	Power supplies, including UPS	
X	Printer cartridges	
X	Projectors (including ceiling mounted options)	
	Rack washers, animal cage specific	Medical equipment
	Radiography equipment	Medical equipment
	Renal dialysis units	Medical equipment or goods for use of disabled person
	Resuscitation equipment	Medical equipment
	Resuscitation dummies	Resuscitation training model
X	Routers	
	Scalpels	Medical equipment
X	Screens	
	Sharps bins	Medical equipment
X	Smartphones	
X	Sound systems	
	Specialist animal cages (for example, free from chemicals and not available for consumer use)	<u>Laboratory equipment</u>
	Specialist bedding (for example, free from chemicals) for animal cages	Laboratory equipment
	Sphygmomanometers	Medical equipment
	Splints	Medical equipment
X	Stationery	
X	Sterilising Solutions	
X	Sterilising wipes	
	Stethoscopes	Medical equipment
	Surgical gloves	Medical equipment
	Surgical gowns	Medical equipment
	Surgical masks	Medical equipment
	Suture needles	Medical equipment
	Swabs	Medical equipment
	Syringes	Medical equipment
	Tablet, computer (including iPads)	Computer equipment, provided there is evidence the item is to be used mainly for

		medical or veterinary research, and so on.
X	Tape recorders	
X	Telephones	
X	Television Sets	
	Test tubes	Laboratory equipment
	Thermal imaging cameras	Scientific equipment
	Thermometers, clinical	Medical equipment
	Thermometers, other	Scientific equipment
	Tongue depressors	Medical equipment
X	Towels	
X	Uniforms	
	USB memory sticks	Computer equipment
	Video cameras	Video equipment
	Video tapes	Video equipment
	Video players	Video equipment
	Video monitor	Video equipment
X	Wall screens or monitors	
X	Waste disposal bags, boxes, jars & snacks	
X	Waste disposal machinery	
	Weighing machines	Scientific equipment
	Wheelchairs	Goods for use of disabled person
X	WiFi systems	
X	Wipes, clean room	
X	Wipes, sterilising	
	Wound dressings	Medical equipment
	X-ray films/plates	Medical equipment
	X-ray machines-medical	Medical equipment
	X-ray machines-other	Scientific equipment
	X-ray viewers	Medical equipment

Appendix 14

Aneurin Bevan ~~University Health Board~~ Health Charity

Certificate for purchases/imports using donated funds

Purchase/import by an eligible NHS body of medical, scientific equipment, etc

1	I	
2	of	Aneurin Bevan University Health Board PO Box 10 Pontypool NP4 0XG
3	Which is	A National Health Service Health Board
4	Declare that the above named is purchasing/importing	Relevant Goods (Medical Equipment)
5	Which I believe are	Medical Equipment, Scientific Equipment, Computer Equipment, Video Equipment, Sterilising Equipment, Laboratory Equipment, Refrigeration Equipment or parts of accessories of the equipment named above.
6	From	

and paid for this supply with funds provided entirely by charitable or voluntary contributions.

I also declare that the goods will be used in either medical research, treatment, diagnosis or training and I claim relief from value added tax under item 5, Group 15 of Schedule 8 to the Value Added Tax Act 1994.

SIGNATURE	
DATE	



Aneurin Bevan University Health Board

CHARITABLE FUNDS

Financial Control Procedure

N.B. Staff should be discouraged from printing this document. This is to avoid the risk of out-of-date printed versions of the document. The Intranet should be referred to for the current version of the document.

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Owner: Director of Finance

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1 Introduction

Charitable Funds is the term given to money that is donated to the Aneurin Bevan University Health Board and which is administered through a registered charity, Aneurin Bevan University Local Health Board Charitable Fund and Other Related Charities, number 1098728. The Health Board is the Corporate Trustee of the charity and has appointed the Charitable Funds Committee to oversee the management of its funds. The charity uses the working name "Aneurin Bevan Health Charity" which is used throughout this document.

2 Policy Statement

Aneurin Bevan University Health Board is committed to ensuring that it has sound financial controls in place to ensure that there is good control and probity over the use of charitable funds. It is also committed to ensuring that it is compliant with charity regulations set out by the Charity Commission.

3 Aims

The document will set out procedures that are to be adopted by delegated Charitable Fund Holders in the day-to-day management of charitable funds and in setting out the corporate responsibilities of the Health Board.

4 Scope

The document is relevant to staff within the Corporate Finance Department and specifically the Charitable Funds Office. It is also relevant to staff that have been identified as Charitable Fund Holders and have been delegated a specific charitable fund account to manage on behalf of the trustee.

5 Roles and Responsibilities

5.1 Corporate

5.1.1. The Director of Finance, Procurement and Value Based Healthcare is responsible for ensuring that proper financial controls and segregation of duties exist for charitable funds. The Assistant Director of Finance (Financial Systems & Services) assumes managerial responsibility for Charitable Funds, with the day-to-day management delegated to the Charitable Funds Manager.

5.1.2. Individuals must not set up a charity using the name of the Health Board or any of the Health Boards' hospitals without prior permission from the Health Board.

5.1.3. Individuals must not set up their own bank account to receive monies intended for the Aneurin Bevan Health Charity.

5.1.4. All correspondence relating to charitable funds must be passed to the Charitable Funds Manager immediately. Disciplinary action will be taken where monies are misappropriated or mislaid because staff have not receipted monies

promptly or not informed the Charitable Funds Manager of pertinent information.

5.2 Charitable Funds Committee

The role and responsibility of the Charitable Funds Committee is defined within the Terms of Reference of the committee and their work plan which is reviewed annually.

5.3 Charitable Fund Holders

This policy applies to all staff that have been identified as Charitable Fund Holders to manage those accounts.

6 General Information

6.1 Charitable Funds are variously described as Trust Funds, Endowment Funds, Gift Funds or Non-Exchequer Funds. Property can only be held for charitable purposes if it is for public benefit and exclusively charitable.

6.2 The legal objects of the Aneurin Bevan Health Charity are as follows:

The trustees shall hold the trust funds upon trust to apply income, and at their discretion, so far as permissible, capital, for any charitable purpose or purposes relating to the National Health Service in the area of Gwent.

6.3 All expenditure and activities of the charity and individual accounts within charitable funds must be within the scope of the objects shown above.

6.4 Charitable Funds are used for items of expenditure relating to the Health Service which are not normally paid from revenue funds either because it would be inappropriate to do so or because revenue funds are insufficient. The funds are intended to provide those additional amenities that will improve the conditions under which patients are cared for and treated or staff work. Examples of items typically purchased from charitable funds are shown in Appendix 1.

6.5 Charitable funds may not be used to supplement remuneration directly or indirectly.

6.6 Income generated through the normal course of NHS staff activities should not be accounted through charitable funds but be part of the normal revenue income of the Health Board.

7 Financial Controls

- 7.1 The Director of Finance, Procurement and Value Based Healthcare is responsible for maintaining all financial records to enable the production of reports and annual accounts that comply with accounting standards and Charity Commission regulation.
- 7.2 All transactions must be coded correctly in the General Ledger and all supporting documentation must be retained for audit purposes.
- 7.3 Overdrawn funds are not permitted and therefore expenditure against a specific fund can only be allowed when sufficient funds exist.
- 7.4 In the unlikely event that an overdrawn fund balance occurs the account manager must ensure that the account is returned to credit within a reasonable period. Overdrawn funds must be reported to the Charitable Funds Committee.
- 7.5 Control accounts must be reconciled monthly by the Charitable Funds Manager and approved by the Assistant Head of Financial Accounting.
- 7.6 All inter-organisation balances between the charitable funds and the Health Board's revenue funds must be reviewed and cleared monthly.
- 7.7 The banking services for charitable funds must be in a separate bank account to those used for revenue funds.
- 7.8 All costs directly involved in the administration of the Charitable Funds must be identified in reports and annual accounts to reduce any subsidy from the Health Board.
- 7.9 Procedures, duties and controls must be reviewed for current relevance, practicability and efficiency on an ongoing basis.
- 7.10 Transaction listings and reconciliations must be reviewed for completion, reasonableness and evidence of posting.

8 Charitable Fund Holders

8.1 Signatories

All delegated charitable fund accounts must have two nominated signatories. The first signatory is the Charitable Fund Holder who takes primary responsibility for the management of the account and must be aware of and be compliant with this financial control procedure. The second signatory must be a person of equivalent or more senior position to the Charitable Fund Holder.

8.2 Delegation of Charitable Accounts

Charitable funds are formally delegated to Charitable Fund Holders on an annual basis by letter from the Director of Finance, Procurement and Value Based Healthcare on behalf of the Charitable Funds Committee. The letter which will be issued in March of each financial year is shown in Appendix 2 and will cover the following areas:

- The basis that the account is being delegated.
- The terms of reference of the account.
- Authorised signatories of the account.
- The requirement to read and be familiar with the Charitable Funds Financial Control Procedure and Management Guide.
- The requirement to provide an annual return in relation to the activities and expenditure of the account.
- The withdrawal of the right to be a Charitable Fund Holder if compliance with requirements is not followed.

8.3 Reporting the Use of Delegated Funds

Charitable Funds Holders are required to submit an annual report to the Charitable Funds Committee setting out how the account has been used in the previous financial year. The reporting requirements vary depending on the fund balance on the account and is summarised as follows:

<i>AVERAGE VALUE OF FUND</i>	<i>REQUIREMENT</i>
Less than £25K	<p>A simple proforma return setting out what the fund was used for and the main purchases and income activity made in the year.</p> <p>A proforma is attached in Appendix 3.</p>
Greater Than £25K	<p>A more detailed report setting out the activities and spending over the following headings:</p> <p>In the last Year Main activities Income sources Expenditure – detailing the items purchased and how they have improved the services provided by the ward/dept.</p> <p>Plans for the Forthcoming Year Main activities Income sources Expenditure</p> <p>Plans for Future Years Main activities Income sources Expenditure</p> <p>A proforma is attached in Appendix 4.</p>

Reports must be submitted to the Charitable Funds Manager by 30th April following the end of the preceding financial year.

For significant funds with balances greater than £25K it is important that spending plans are in line with the strategic direction of the Board and additional level of scrutiny is required at a departmental or service level to ensure that funds are used appropriately.

8.4 **New Charitable Fund Accounts**

New charitable fund accounts must be approved by the Charitable Funds Committee by using the form shown in appendix 5. The purpose of the fund must be identified together with two signatories.

9 **Income**

9.1. **Types of Funds**

Monies may be given to be held for a specific or general purpose but how they are accounted for depends on the specific terms on which they have been given:

- Restricted Funds - can only be spent in accordance with written instructions imposed at the time the funds were donated or granted or in accordance with the specific terms of a fundraising appeal. They consist of legacies and grants where a legal document and signed agreement restricts the use to the terms of the bequest/agreement.
- Unrestricted Funds – may be spent at the discretion of the trustees in line with the objectives of the charity and fall into the following below categories.
 - Designated funds whereby a particular part of the hospital or activity was nominated by the donor at the time their donation was made. Whilst their donation is not binding on the trustee, these types of donations are allocated to the designated funds.
 - General Funds – these relate to donations received by the charity where no specific preference has been expressed by the donor as to the utilisation of the funds. This type of donation is assigned to the Charitable Funds Committee to decide how the funds are best used.

9.1 Legacies

9.1.1 The Charitable Funds Manager will: -

- Send a letter of thanks to the Executors, if appropriate.
- Process and act on correspondence to ensure that the bequest is received promptly.
- Record the legacy details in the legacy register.
- Set up a separate restricted fund for each legacy received.
- Advise the Director of Finance of any issues arising from a legacy.
- Inform the Health Board's Property Group of any land and property bequeathed to the Health Board and act on their advice.
- Ascertain paperwork when advised of bequests, to provide a full audit trail.

9.1.2 All legacies must be reported to the Charitable Funds Manager and used in accordance with the terms of the will and within a reasonable timescale.

9.2 Grants

9.2.1 Grants are usually restricted income given for a specific purpose and have terms and conditions on how it can be used by the charity.

9.2.2 Grants will often have additional requirements attached such as performance-related conditions and they are usually subject to numerous monitoring and evaluation reports.

9.2.3 Grant income can only be recognised when there is a formal offer of funding, or the income is received.

9.2.4 Where the charity is unable to meet certain agreed criteria the grant may have to be returned in full.

9.2.5 All paperwork must be ascertained when advised of/on receipt of the grant to provide a full audit trail.

9.3 Donations

- 9.3.1 All monetary donations, including funds raised by the staff such as raffle monies, must be receipted into Charitable Funds. Staff must not keep cash donations at a local level.
- 9.3.2 Charitable Fund Holders must ensure that when a donation is received any condition or direction, which is attached, is noted and complied with. It may be necessary to decline the gift if the attached conditions are unduly onerous or if the Health Board is incapable of meeting the conditions. Charitable Fund holders must report potential donations that could generate additional running costs to their Directorate Manager. The Directorate Manager must determine how these costs are to be met before accepting the donation.
- 9.3.3 The Charitable Funds Manager must ensure that the Charitable Funds do not contain funds received for Clinical Trials. These funds are not deemed to be Charitable as it is the sponsoring company that benefits from the trial. Funds for research are permissible providing the research is published in the public domain.
- 9.3.4 The Charitable Funds Manager must ensure posters and leaflets are distributed across the Health Board informing people how they can make a monetary donation to the charity. Both the poster and leaflet must emphasise that donors must obtain a receipt for their donation. The procedure for making a monetary donation, with a sample poster, is shown in Appendix 7.
- 9.3.5 Documentation should include an option for the donor to make a 'Gift Aid' declaration allowing the Health Board to reclaim tax.
- 9.3.6 Cheques should be made payable to Aneurin Bevan Health Charity.
- 9.3.7 The Charitable Fund Holder or their nominated individual or the Charitable Funds Manager must send a letter of acknowledgement

to the donor. Some examples of wording to be included within thank you letters can be found in Appendix 8.

- 9.3.8 Small personal gifts such as chocolates and flowers given by grateful patients, relatives or friends need not be accounted for in the formal sense.
- 9.3.9 Gift cards and vouchers can be accepted and must be recorded as a donation and used for the benefit of the ward/department.

9.4 **Fundraising**

- 9.4.1 Most health service bodies raise funds on a regular basis through fetes, coffee mornings, lotteries and appeals etc. For small society lotteries, the charity must be registered with the licensing authority in the area where the principal office of the charity is located. Aggregated proceeds from all lotteries that take place across the Health Board must not be more than £250,000 in any one year.
- 9.4.2 Raffles may take place in Aneurin Bevan University Health Board, providing the following points are complied with:
- Raffles must be registered with the Charitable Funds Team using the 'Raffle Request Form' in Appendix 9.
 - The Charitable Funds Team will issue pre-printed raffle tickets together with a Raffle Return Form
 - Every ticket in the raffle must cost the same and the ticket fee must be paid before entry into the draw is allowed
 - Tickets must not be sold to, or by, those under the age of 16
 - Proceeds must not exceed £5,000 for a single draw
 - All proceeds of the raffle must be credited to the Charitable Funds account using the ward/department receipt book
 - No single prize may be worth more than £1,000
 - Alcohol donated as raffle prizes may be accepted at the discretion of the Ward/Department Manager
 - Prizes may be purchased from charitable funds if sufficient funds are available, but alcohol must not be purchased. Prizes should cost significantly less than the anticipated income from the raffle
 - Raffle tickets must be drawn randomly and the winners must be notified by telephone or in writing by the designated staff member
 - The Raffle Return Form must be completed and returned to the Charitable Funds Team together with any unused tickets within a month of the actual draw
 - The winning tickets must be attached to the Raffle Return Form
 - The rules governing the use of raffles will be printed on the back of the raffle return form for ease of reference
 - The Charitable Funds Team will maintain a register of raffles in order to complete the required lottery return to the licensing authority in Torfaen County Borough Council.
 - Aggregated proceeds from all raffles that take place across the

Health Board must not be more than £250,000 in any one year.

9.4.3 Guidelines on sponsorship are detailed in Appendix 10.

9.5 Gift Aid

9.5.1 Donations and Fundraising (Sponsorship) Income can be Gift Aided.

9.5.2 The Gift Aid scheme allows the Charity to collect an additional amount over and above the donation in lieu of income tax.

9.5.3 Donors must sign a declaration, prior to making their donation or undertaking their fundraising activity, that

- they wish the Charity to reclaim the tax relief
- they are currently UK taxpayers and the amount of tax they pay exceeds the amount of tax reclaimable

9.5.4 The Charitable Fund Manager can provide gift aid declarations and advice on the scheme.

9 Acknowledgement

The process for acknowledging donations, legacies and grants is shown in the diagram in Appendix 6

10. Investments

10.1 The investment policy is attached in Appendix 11.

10.2 The Charitable Funds Committee is responsible for appointing an investment management company or companies to manage the Charitable Fund's investments. The Investment Management Company must be informed of the Investment Policy of the charity and the trustees may rely on the professional advice of the Investment Management Company in formulating the policy. The policy should be reviewed annually to ensure it still fits with the overall aims of the charity.

10.3 The Charitable Funds Committee or a nominated representative should instruct the Investment Management Company to: -

- Provide details of all transactions undertaken on behalf of charity.
- Hold stock and share certificates for safekeeping.
- Provide details of dividends and interest received.
- Provide valuations on request.
- Attend the Charitable Funds Committee at least annually to formally present the investment performance of the period.

10.4 The Assistant Director of Finance (Financial Systems & Services) is responsible for: -

- Maintaining an Investment Register to record details of all investments held.
- Calculating realised gains or losses (profit/loss) on sale of investments.
- Calculating unrealised gains or losses on investments.
- Informing the Charitable Funds Committee at each meeting of the investment valuation.
- Ensuring all interest and dividends received are apportioned to individual funds based on the average monthly fund balance.
- Ensuring any unrealised gains or losses on investments are allocated/utilised in accordance with the wishes and agreement of the Charitable Funds Committee
- Ensuring the investments held is reflected in the charity’s annual accounts.
- Ensuring working balances are kept in a Government Banking Service, interest bearing, bank account.

11. Expenditure

11.1 The detailed procedure for purchasing goods and services from Charitable Funds is detailed in Appendix 12– Purchases from Charitable Funds.

11.2 All purchases are subject to the following approval hierarchy:

Purchases Up To	Approvers
£5,000	Two individual fund holders Divisional General Manager Executive Director Charitable Funds Committee
Additional approvals for £5,001 - £15,000	
£15,001 - £25,000	
>£25,000	

11.3 In addition to the approval hierarchy set out in the previous table for more significant funds, because of their relatively high value, an additional level of scrutiny is required at a departmental or service level to ensure that funds are used for the strategic benefit of the service or department and where a wider engagement would be desirable. Therefore, evidence of planning engagement and specific plans for the account is required to support purchases where fund balances exceed £25K.

11.4 Any expenditure relating to the employment of staff must also be approved by the Charitable Funds Committee to ensure that contracts are fixed term and under a period of two years.

11.5 An authorised signatory list is maintained by the Charitable Funds Manager. The approval hierarchy is also contained in the Oracle iProcurement module.

- 11.6 The Charitable Funds Manager will be responsible for ensuring that certification of expenditure by Authorised Signatories is within the limits set out in this procedure.
- 11.7 Expenditure can be incurred provided it falls within the remit of the fund from which it is being paid and satisfies the following criteria:
- 11.6.1 It is not for the benefit of an individual (e.g., retirement gifts) unless it is a payment to an individual that benefits a wider group – an example being a training course for the benefit of the department or service.
 - 11.6.2 Charitable funds cannot be used as funding support for staff without the approval of the Charitable Funds Committee.
 - 11.6.3 No alcohol to be purchased.
 - 11.6.4 Where meals are provided (for example as part of a conference for speakers) alcohol and tobacco cannot be claimed.
 - 11.6.5 A distinction should be made between work and work networking opportunities as opposed to purely social activities; the latter being inappropriate.
 - 11.6.6 The need to be proportionate and reasonable in expenditure.
 - 11.6.7 Consumable items should be paid from NHS funds not charitable funds.
 - 11.6.8 All minor works requests not available on Oracle should be submitted via the Charitable Funds Office where availability of funds and authorised signatory will be confirmed before the Works department initiates any works.
 - 11.6.9 Where expenses and reimbursements are to be reclaimed via charitable funds, claims must be made within 3 months of the date the expenditure was incurred in line with the wider Health Board policy.
 - 11.6.10 Loyalty cards may only be used to purchase goods if the card is registered to the department and not the individual.
 - 11.6.11 Examples of items typically purchased from charitable funds are shown in Appendix 1.

12. Value Added Tax - VAT

- 12.1 Certain items purchased from charitable funds may be exempt from VAT where the goods are: -
- Purchased wholly from charitable funds.

- Purchased by an eligible body wholly from funds provided by a charity or voluntary contributions.
- 12.2 The following items are exempt from VAT if used for the purposes stated
- Medical, scientific, computer, video, sterilising, laboratory, or refrigeration equipment used in medical research, training, diagnosis, or treatment
 - Parts and accessories for use with the above items
 - Qualifying aids for people with disabilities
 - Computer software solely for use in medical research, diagnosis or treatment and its repair and maintenance
- 12.3 Zero rating only applies when the item being purchased is used solely for the declared purpose e.g., a computer may qualify where used entirely for medical research. However, zero rating does not apply if the computer were used partly for research and partly for general administrative work.
- 12.4 Charitable Fund Holders should refer to the VAT Guidelines - HM Custom & Excise - Notice 701/6 (4.11) Appendix 13 to determine the eligibility of purchases for VAT exemption.
- 12.5 The Procurement Department will complete a VAT exemption certificate, when placing the order, for those goods that are zero rated. A proforma VAT exemption certificate is shown in Appendix 14.
- 12.6 The Charitable Funds Manager will be responsible for clarifying VAT issues.

13. Accounting

- 13.1 The Assistant Director of Finance (Financial Systems & Services) is responsible for configuring the Oracle Financials System to be able to satisfy financial reporting regulation for Charities.
- 13.2 Accounts must be produced annually and be subject to external audit opinion and be filed with the Charities Commission before 31 January following the accounting year end.
- 13.3 The accounts must be submitted to the Charitable Funds Committee for approval and signed off by the Aneurin Bevan University Health Board, who act as Corporate Trustee for the charity

14. Administration Charges

- 14.1 All costs of administering the funds must be charged to the Charitable Funds accounts. Exchequer funds must not be used to subsidise charges.
- 14.2 The administration fee should cover the cost of administering the funds on a day-to-day basis and includes charges from the investment companies, finance and general administrative costs and auditors' fees.

14.3 Administration charges are charged to the funds annually. The total charges incurred by the Charity are apportioned based on the average monthly fund balance. During the year an estimated charge may be applied to ensure that individual fund accounts do not exceed available funds.

15. Corporate Reporting

15.1 On an annual basis the Assistant Director of Finance (Financial Systems & Services) will ensure that year end accounts and reports are prepared, in line with current accounting regulation for Charities and that the Charitable Funds Committee approve the audited accounts.

15.2 The Assistant Director of Finance (Financial Systems & Services) will provide a financial report to each Charitable Funds Committee meeting giving details of the current financial position.

15.3 The Charitable Funds Manager will ensure that reports, showing opening and closing balances together with transactions, on each fund are available to view by fund managers through the Oracle Reporting Suite – Financial Business Intelligence (FBI).

16. Training

16.1 In addition to this Financial Control Procedure a Management User Guide has been developed which is issued to all Charitable Fund Holders. The guide gives practical advice to help managers know their responsibilities and to assist them in common activities such as receiving donations and purchasing goods or services from funds.

16.2 The Charitable Funds Team will meet with Charitable Fund Holders on a regular basis to ensure they understand and comply with these procedures.

16.3 Further advice and training is available if necessary and can be arranged through the Charitable Funds Office.

17. Audit

17.1 Internal Audit and Audit Wales will audit Charitable Fund Holders, General Offices and the Finance department periodically to determine the effectiveness of this procedure.

17.2 Auditors will present a report of their findings and recommendations to the Audit, Finance and Risk Committee, Charitable Funds Committee and the Health Board.

18. Review

18.1 This procedure will be reviewed every three years unless a requirement arises for this to be reviewed. earlier.

Appendix 1



Aneurin Bevan Health Charity

CHARITABLE FUNDS

Examples of Items Typically Purchased from Funds

The Health Board (the trustees) are keen that funds are used as soon as practicable following donation. The list below has been developed as an aid to managers and Charitable Fund Account Managers about the type of items that charitable funds can be used for.

If you wish to discuss any specific issues in more detail, please contact:

Charitable Funds Team
 Tel No: 01495 765431 (internal calls to ext 55431)
 E-mail: Charitable.Funds.ABB@wales.nhs.uk

Chat with us on Teams

Patients Expenditure	Notes
Medical equipment	<ul style="list-style-type: none"> • Donations are often received with a wish that equipment is purchased • Individuals fundraise to purchase a particular piece of equipment • Providing additional equipment would benefit both patients and staff. For example, on a cardiology ward where patients are required to be weighed daily, there is a hoist provided at each end of the ward, but an additional hoist would improve conditions. • Medical equipment when purchased through the charitable funds is VAT exempt • Maintenance costs and consumables need to be considered as these are usually met by revenue budgets
Seasonal activities/Occasions	<ul style="list-style-type: none"> • Gifts for patients resident in hospital over Christmas • Easter eggs, Halloween items • Decorations for wards and departments at Christmas, Diamond Jubilee etc

	<ul style="list-style-type: none"> • Ward/Department buffets – open to all, patients, staff and visitors
Therapies	<ul style="list-style-type: none"> • Dance classes for older adult patients • Musical equipment • Gardening for Mental Health patients • Trips for diabetic and renal patients to show how they can manage their condition in normal day to day activities • Craft items
Environment	<ul style="list-style-type: none"> • Replacement of bay curtains that are adequate but worn • Cot bedding and mobiles • Pictures and murals • Plants at hospital entrances • Christmas trees and lights at hospital entrances • Garden furniture and benches • Refurbishment of areas to provide bereavement rooms • Redecoration to encompass new ideas of highlighting certain features by using different colours for patients to identify them more easily such as toilet doors, toilet seats
Other equipment	<ul style="list-style-type: none"> • Game consoles and games – as well as keeping children occupied it also improves patient co-ordination in stroke patients • Televisions • Music centres • Storage containers to tidy up areas • Dignity pegs – to clip bay curtains together • Bariatric equipment such as toilet seats, commodes, anaesthetic cushions and chairs as the Health Board provides standard items but unfortunately the physical size of patients treated is increasing and this exceeds the working load limit. • Bereavement memory boxes • Sympathy cards • Toys for children play areas
Staff Expenditure	Donations are often given with a wish that they are spent on the staff

Training courses and conferences (including accommodation and travel expenses)	<ul style="list-style-type: none"> • Knowledge gained by an individual on a training course can be passed on to other staff and will indirectly benefit patients
International conferences/courses	<ul style="list-style-type: none"> • Revenue budgets do not usually support international events due to the cost, but knowledge gained from this wider platform can improve practise here
Staff Awards (not cash)	<ul style="list-style-type: none"> • Prizes for poster presentations at Nurse Conference • Staff Recognition Award – in the form of a trophy • Team building events
Training equipment	<ul style="list-style-type: none"> • Provide the necessary equipment to enable in-house training • In-house training can be much cheaper than sending staff away on courses as there are no travel costs and staff are on hand in case of emergencies
Other equipment	<ul style="list-style-type: none"> • Kettles, Microwaves, Fridges. Additional items • as what is provided is not always within staff proximity • Laptops – so staff can access information while away from their area of work • Computers with higher specifications than Health Board standard required to run certain types of software • Storage items – to tidy areas • Smart phones – provided in areas such as district nursing so that staff can access information and also in cardiology where GPs can access on call Consultants • Educational books
Other	
Environment	<ul style="list-style-type: none"> • Refurbishment of areas to provide additional storage • Improvements to workstation areas
Research	<ul style="list-style-type: none"> • Provided it has gone through the Research and Development Committee • Provided it is for public benefit
Service Promotion	<ul style="list-style-type: none"> • Items for stands at Big Cheese Event in Caerphilly and the Eisteddfod

Appendix 2

Dear Charitable Fund Holder

Delegation of Charitable Funds

Fund No: Fund Name:

This letter formally delegates responsibility for the management of the above account to you as a Charitable Funds Holder for the financial year commencing 1 April 20XX.

All charitable funds within Aneurin Bevan University Health Board are managed within the umbrella of a registered charity no 1098728. Good governance is essential and therefore as the Charitable Funds Holder there are several responsibilities that you have and must be aware of and comply with as follows:

Authorised Signatories

All accounts must have two signatories identified to support all requests for expenditure from the account; the second signatory to the account must be at least of equivalent seniority in the organisation. Expenditure over certain thresholds will also require additional authorisation in accordance with the following table:

Purchases Up To	Approvers
£5,000	Two account signatories
Additional approvals for £5,001-£15,000	Divisional General Manager
£15,001-£25,000	Executive Director
>£25,000	Charitable Funds Committee

Use of the Charitable Account

A "*USER GUIDE*" for Charitable Fund Holders has been developed which provides essential information about how to manage an account from receiving donations and income to how to go about making purchases from the account. Please ensure you are familiar with this document which is attached.

The detailed procedures for managing charitable funds are contained in the Charitable Funds Financial Control Procedure with which you should also be familiar. This can be accessed from the Health Board's intranet.

Annual Reporting

The Charitable Funds Committee has introduced a requirement for account managers to provide an annual report on how the fund has been used in the last

financial year and what the main sources of income were. Most funds are small in value and so only a brief pro-forma return will be required.

For larger funds that exceed £25K in value a slightly more detailed return is required describing the activities of the previous year and also to set out plans for the forthcoming and future years.

The Charitable Funds Committee reserves the right, as trustee of the charity, to delegate the use of the account to another manager if the requirements set out in this letter are not observed.

I would be grateful if you would sign this letter as acceptance of these terms and return it to the Charitable Funds Team by e-mail by no later than 30th April.

Charitable.Funds.ABB@wales.nhs.uk

If you have any queries, I would be grateful if you would contact the Charitable Funds Manager on 01495 765414 by TEAMS or by e-mail

Charitable.Funds.ABB@wales.nhs.uk

Yours sincerely

Director of Finance

Signature 1

Signature 2

Name:

Name:

Appendix 3

**Charitable Fund Holder – Annual Report 20XX/20XX
For the Charitable Funds Committee
For funds less than £25K**

Account No:	
Account Name:	
Provisional Fund Balance as at 28.02.20XX	£

Financial Summary	
Income	
Expenditure	

Describe your main source of income for the year:

Please describe how the fund was used in the year, including the items purchased and how they were used to improve the service providing examples of benefits to patients and staff. If appropriate, please provide photographs.

Please could you provide quotes from patients and staff about the difference purchases from charitable funds have made to them.

This information is used in the Charitable Funds Annual Report and to provide information to the Charitable Funds Committee.

Non-Cash Items		
Have you received goods donated during the year? Excluding food and other perishable items, please could you list these items indicating an approximate monetary value.		
Item	Received from	Approximate Value

<i>Examples</i>		
<i>Toiletries for patients</i>	<i>Abergavenny School</i>	<i>£75</i>
<i>I-Pad</i>	<i>Relatives of patient JB</i>	<i>£300</i>
<i>Hand cream for Staff</i>	<i>Patient JD</i>	<i>£5</i>
<i>We have to include a value for donated goods within our accounts</i>		

Signed:	
	Charitable Funds Holder
Date:	

Signed:	
	2nd Signatory
Date:	

If you require assistance in completing this form, please contact the Charitable Funds Manager on 01495 765414, by [TEAMS](#) or by e-mail Charitable.Funds.ABB@wales.nhs.uk

This form must be completed and returned to the Charitable Funds department by 30th April

Appendix 4

**Charitable Fund Holder – Annual Report 20XX/20XX
For the Charitable Funds Committee
For funds more than £25K**

Account No:	
Account Name:	
Provisional Fund Balance as at 28.02.XX	

Financial Summary	
Income	
Expenditure	

Describe your main source of income for the year:

Please describe how the fund was used in the year, including the items purchased and how they were used to improve the service providing examples of benefits to patients and staff. If appropriate, please provide photographs.

Please describe detailed plans with estimated costs for the fund in the next twelve months and over the medium term of three years, describing the benefits these purchases will make to both staff and patients.

Please could you provide quotes from patients and staff about the difference purchases from charitable funds have made to them.

Non-Cash Items		
Have you received goods donated during the year? Excluding food and other perishable items, please could you list these items indicating an approximate monetary value.		
Item	Received from	Approximate Value
<i>Examples</i>		
Toiletries for patients	Abergavenny School	£75
I-Pad	Relatives of patient JB	£300
Hand cream for Staff	Patient JD	£5
We have to include a value for donated goods within our accounts		
This information is used in the Charitable Funds Annual Report and to provide information to the Charitable Funds Committee.		

Signed:	
	Charitable Funds Holder
Date:	

Signed:	
	2nd Signatory
Date:	

If you require assistance in completing this form, please contact the Charitable Funds Manager on 01495 765414, [by TEAMS](#) or by e-mail Charitable.Funds.ABB@wales.nhs.uk

This form must be completed and returned to the Charitable Funds department by 30th April

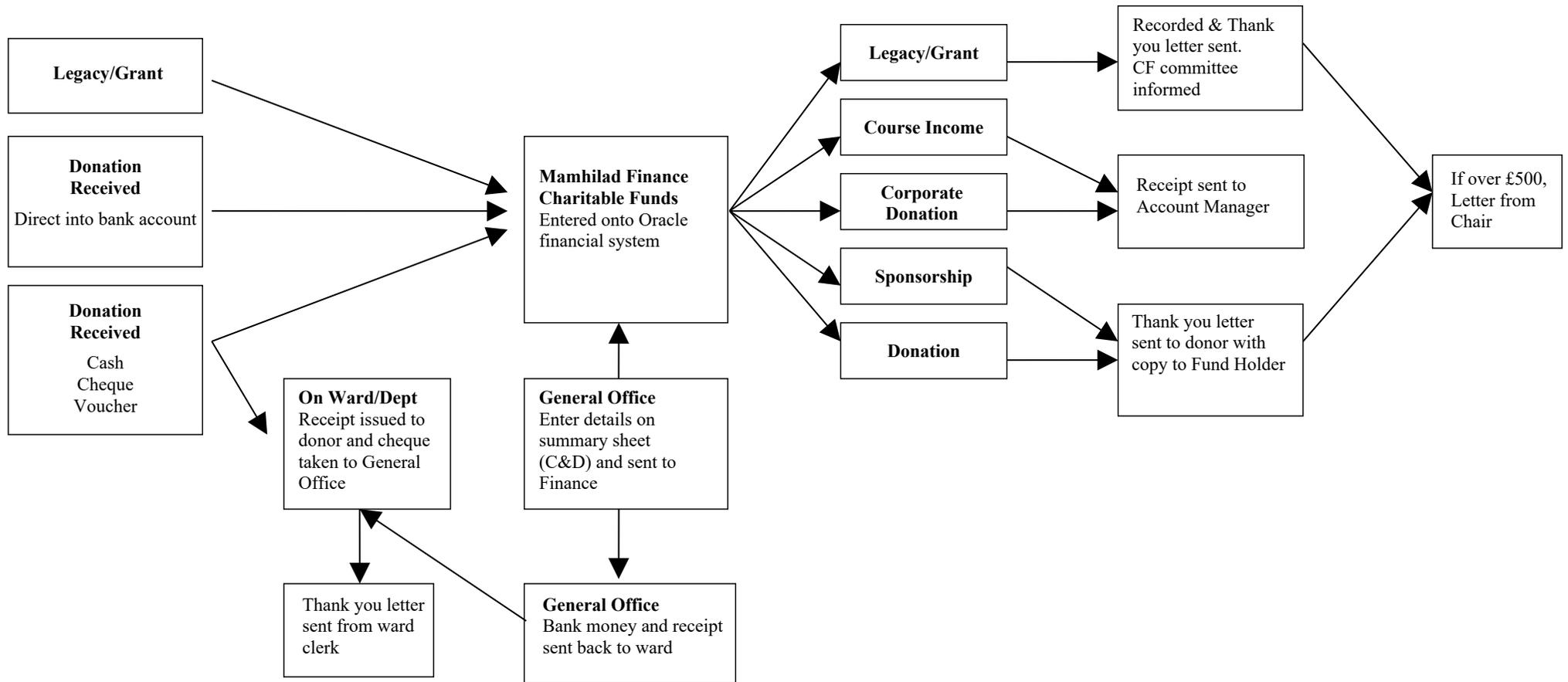
Appendix 5

Request Form to open New Charitable Fund Account Signatories

All delegated charitable fund accounts must have two nominated signatories. The first signatory is the Charitable Fund Holder who takes primary responsibility for the management of the account and must be aware of and be compliant with this financial control procedure. The second signatory must be a person of equivalent or more senior position to the Charitable Fund Holder.

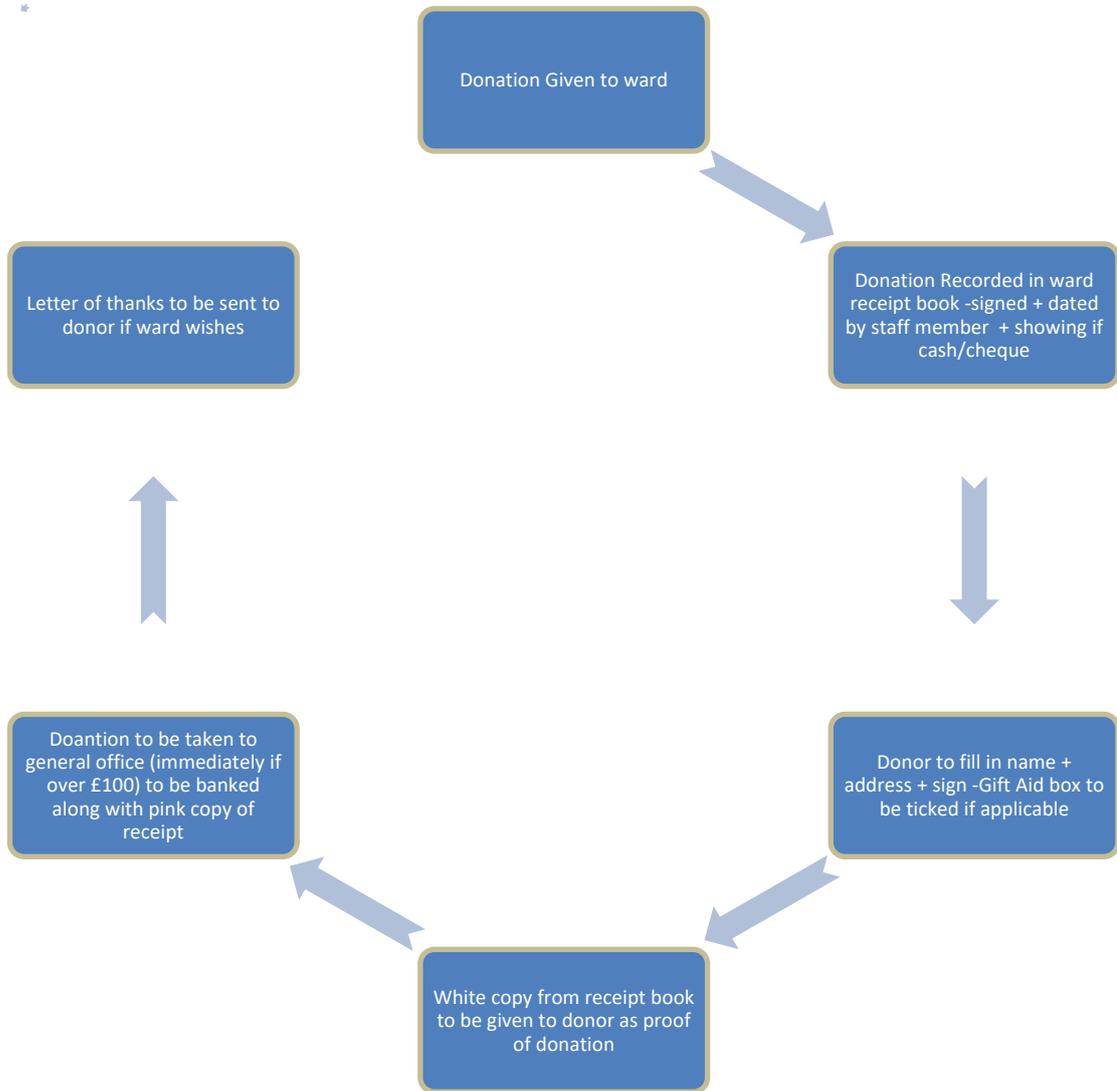
Proposed Name of Account:	
Hospital:	
Department/Ward:	
Purpose of Account:	
1 st Account Signatory:	
Name:	
Designation:	
Signed:	
Date:	
2 nd Account Signatory:	
Name	
Designation	
Signed	
Date	
Please note the second signatory must be of equal or higher grade	
For Finance Use	
Fund Name:	
Fund No:	
Date Set Up:	

APPENDIX 6 - PROCESS for ACKNOWLEDGING DONATIONS



Appendix 6a

Ward Donation Procedure



Appendix 7

Donations Procedure

1 Introduction

This procedure for monetary donations is based on the guidelines and recommendations of the Charity Commission and Wales Audit Office.

All donations must be receipted and paid into the Charitable Funds Account.

2 Poster & Leaflets

A poster and leaflet informing people of how to make monetary donations must be displayed in each ward/department. The poster is not designed to ask people for money but to inform potential donors of the procedure. Both the poster and leaflet emphasise that donors must obtain a receipt for their donation.

The poster is included within this appendix. The Charitable Funds Manager will supply copies of the donation leaflet on request.

3 Ward/Department Level

Authorised Officers, who have been nominated by the Authorised Signatory of each fund, are the only members of staff permitted to accept donations.

Each fund will have its own receipt book.

A receipt must be issued for each donation received. The receipt will be pre-numbered and in three parts (see Appendix 11):

- Top copy (white) to the donor
- Second copy (pink) to be sent either
 - a) to the Charitable Funds Manager, Finance Dept, C Block, Mamhilad House with the donation (**please do not send cash in the post**) or
 - b) taken to the General Office with the donation
- Bottom copy (yellow) to be retained in receipt book

The Authorised Officer must sign the receipt. The receipt should clearly indicate which ward or department the donation is for and whether the donation is cash/cheque or other.

Spoilt receipts (the top two copies) should be sent to the Charitable Funds Manager with the bottom copy being retained at ward level.

Fund Holders may request the Charitable Funds Manager to send a letter of thanks when a receipt is deemed to be insufficient.

Cash and cheques must be kept in a locked safe or cash box in the ward/department until it is convenient to take the donation to the General Office or send to the Charitable Funds Manager. The use of a cash box is only suitable for amounts up to £100. Cash Donations exceeding £100 must be taken to the General Office immediately.

Unauthorised persons should not accept donations but should direct the donor to one of the following: -

- An authorised person
- An information leaflet for making monetary donations
- The General Office.

Account managers should ensure that all staff within their area are aware of the donation process.

The Charitable Manager shall be responsible for: -

- Controlling and issuing pre-printed receipts to wards and departments.
- Monitoring receipts
- Ensuring continuity of receipt numbers
- Recording the income in the accounts.

4 General Office

Donations may be made at any General Office in accordance with the Charitable Funds Financial Procedure.

All receipts received from wards/departments by General Offices must be forwarded to the Charitable Funds Manager with their Cash Receipt and Bank Deposit sheets.

5 Post

All postal donations should be sent to: -

The Charitable Funds Manager
Aneurin Bevan University Health Board
PO Box 10
Pontypool
NP4 0XG

6 Banking

All donations should be banked within one week of receipt.

APPENDIX 7



Charitable Donations

Members of the public sometimes wish to make a donation for the benefit of our patients and staff. All such donations are gratefully accepted into the registered charity of the organisation. If you wish to make a donation please follow the steps below. Thank you.

Give donation to *St*



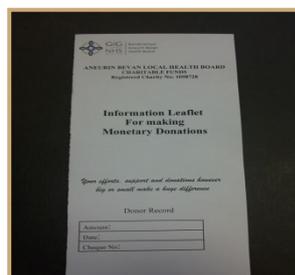
OR



Hand in donation at *G*



Pick up a leaflet for further *i*



Cheques should be made payable to: -
Aneurin Bevan Health Charity

ALWAYS ASK FOR A RECEIPT

Donations are used for the general benefit of patients and staff of Aneurin Bevan University Health Board.

For more details please contact the Charitable Funds Department - Tel No: 01495 765414
Aneurin Bevan University Health Board Charitable Fund and Other Related Charities
Registered Charity No. 1098728

Receipt No: CF D00001

APPENDIX 7

Aneurin Bevan Health Charity
Registered Charity No: 1098728
RECEIPT FOR INDIVIDUAL CHARITABLE DONATION

I, Name of Donor		
Of, Address of Donor		Post Code:
Give to Aneurin Bevan Health Charity		
The sum of	£ (Cheque/Cash/other) Please make cheque payable to Aneurin Bevan Health Charity	For the general purposes of the charity, to be used for patient and staff welfare.
Without imposing any trust it is my wish that my donation should be used for:	Ward/Dept: Hospital: Other - please specify:	
<p>GIFT AID DECLARATION <i>giftaid it</i></p> <p>We are able to recover the tax on your donation which allows us to claim a further 25p for every £1 donated. In order that we can qualify for tax relief you must supply us with your full name, home address and post code and tick the box below.</p> <p>The amount of Income Tax and /or Capital Gains Tax you pay for each tax year must be at least equal to the amount of tax that the charity will reclaim on your gifts for that tax year.</p> <p>Please Tick if you would like Aneurin Bevan Health Charity to treat this donation as a Gift Aid donation. <input type="checkbox"/></p>		
Donor's Signature:		
Date:		
Receiving Staff's Signature:		
Staff Name: (please print)		
For Finance Use		
Oracle Receipt No:		
Fund No:		
Gift Aid Ref:		

Appendix 8

Example of thank you letters

The information in bold will need to be changed as required. Please note this is just a guide and covers the basic elements of a thank you letter.

General Donation

Dear **Name**

Thank you for your donation of **amount to ward/department.**

We are grateful to receive donations which help to provide additional benefits for the care and treatment of patients, purchase medical equipment, improve the hospital environment and support the continuing education for staff.

On behalf of Aneurin Bevan Health Charity and in particular the staff on the **ward/department** I would like to thank you for this kind gift.

Please do not hesitate to contact me if at some time in the future you would like to know how this money is spent.

Yours sincerely

In Loss

Dear **Name**

We are very sorry to hear of your sad loss. It is kind of you to think of us at this time.

On behalf of Aneurin Bevan Health Charity and in particular the staff on **name** ward I would like to thank you for donations totalling **amount** in memory of **name**. This money will be placed in the charitable fund for the **ward/ department** at the **Hospital** and will be used at the discretion of the Nurses and Doctors to provide additional benefits for the care and treatment of patients and also for the benefit of staff on the **ward/department.**

Please do not hesitate to contact me if at some time in the future you would like to know how this money is spent.

Yours sincerely

In Lieu of Flowers

Dear **Name**

Thank you for your donation received in lieu of flowers at the funeral of **Name**. It is so kind of you to think of us at this sad time.

On behalf of Aneurin Bevan Health Charity and in particular the staff on **ward/department** I would like to thank you for donations totalling **amount**. This money will be placed in the charitable fund for the **ward/department** at the **Hospital** and will be used at the discretion of the Nurses and Doctors to provide additional benefits for the care and treatment of patients and also for the benefit of staff.

Please do not hesitate to contact me if at some time in the future you would like to know how this money is spent.

Yours sincerely

Care Received

Dear **Name**

Thank you for your donation of **amount** in respect of the care you received while a patient at our hospital.

On behalf of Aneurin Bevan Health Charity and in particular the staff on the **ward/department** I would like to thank you for this kind gift. The money will be placed in the charitable fund for the **ward/department** at the **Hospital** and will be used at the discretion of the Nurses and Doctors to provide additional benefits for the care and treatment of patients and also for the benefit of staff on the **ward/department**.

Please do not hesitate to contact me if at some time in the future you would like to know how this money is spent.

Yours sincerely

APPENDIX 9

Aneurin Bevan Health Charity
Charitable Fund Procedures
Raffle Request Form



Charitable Fund No.	
Name of Requester:	
Participating Dept:	
Hospital:	

Price per Ticket:	
No of tickets required	

Tickets will be issued in booklets of 4
The maximum number of tickets issued on initial request is 200
Further tickets can be made available for the same raffle if needed.

Date of Draw:	
---------------	--

Please note the closing date will automatically be set to the day before the actual draw

Prize Details	
1st Prize	
2 nd Prize	
3 rd Prize	
4 th Prize	
5 th Prize	

If there are more than 5 prizes, the 5th prize will read "Runner-up prizes"

APPENDIX 10

GUIDELINES RE SPONSORSHIP

Aneurin Bevan University Health Board is grateful to individuals who wish to raise money for its hospitals and clinics through sponsorship. All monies raised in this way are placed within the charitable funds of the Aneurin Bevan University Health Board. Charitable funds are intended to provide those additional amenities that will improve the condition under which patients are cared for and treated or the conditions under which staff work.

The following guidelines are provided to help you the organiser and us to ensure that monies raised for the Health Board via sponsorship does come to us.

By giving us as much information as possible we may adapt the sponsor form to suit your needs. We need to ensure that people contributing know who is participating in the sponsorship, what type of event is being sponsored, where and when the sponsorship is taking place and most importantly what and where the money is being raised for.

- 1) Sponsorship Forms can be obtained from the Charitable Funds Manager.
- 2) If you wish to donate on-line, please visit the website www.justgiving.com and type in Aneurin Bevan and follow the instructions
- 3) All cheques are to be made payable to Aneurin Bevan Health Charity.
- 4) All forms and total sponsorship are to be returned to the Charitable Funds Manager.
- 5) On receiving the sponsorship, the Charitable Funds Manager will issue a receipt or certificate showing the total raised.
- 6) Certificates may also be obtained for presentation on the day to thank individuals for participating.
- 7) Arrangements can be made for formal cheque presentation to the relevant department within the Health Board.

If you have any queries or if you require further information, please contact the Charitable Funds Team: -

Charitable Funds Team
Aneurin Bevan University Health Board
P O Box 10, Pontypool NP4 0XG **Tel No: 01495 765431**
Charitable.Funds.ABB@wales.nhs.uk

Appendix 11

Charitable Funds – Investment and Reserves Policy

1. Purpose

Aneurin Bevan University Health Board, as a Corporate Trustee, needs to ensure it can demonstrate effective management of current charitable funds, whether invested or held as liquid assets to meet forecast expenditure. It also needs to ensure donations are spent on a timely basis whilst maintaining a level of reserves that will ensure the ongoing viability of the charity.

The purpose of this document is to detail the current investment and reserves policy for Aneurin Bevan Health Charity.

2. Investment Overview

The power of investment given to trustees is detailed in Section 3 of the Trustees Act 2000. This act imposes a duty on those acting as Charity trustees, when exercising their powers of investment, to consider the need for diversification, to reduce the risk of loss should an investment fail.

In addition, as Corporate Trustee, Aneurin Bevan University Health Board, in line with the ethos of promoting patient care, will attempt to ensure that all investments are ethically and environmentally sound and are not opposed to the purpose of the charity.

3. Investment Policy

The overall aim in investment of funds is to maximise total return whilst balancing risks and requirement for income. It has been agreed that:

- a) The Health Board's Charitable Funds can be invested in several different forms of investments, in line with the Trustees Investment Act 1961.
- b) The Charitable Fund Committee, on behalf of Aneurin Bevan University Health Board, has the delegated authority to appoint investment advisors. The investment management company will operate within the limits set down in this policy.
- c) The performance of the investment management company will be reviewed annually by the trustee and will be subject to re-appointment on a 3 yearly basis with an agreement

- to extend for a further 2 years. Any proposed change in provider shall be subject to a formal tender process.
- d) The managed investment portfolio will be a minimum of 75% of the total funds held.
- e) The working capital balance will be retained in a Government Banking Service, interest bearing, account which will be distinct from Aneurin Bevan University Health Board's 'revenue' account, to enable daily cash requirements to be met. At all times, it must be ensured that sufficient liquid resources are maintained to meet routine payment requirements.
- f) Investments are to be made within the limits of the Health Board's Ethical Policy, which is to exclude those companies whose main business is related to the production or sale of tobacco or alcohol and companies with significant involvement in coal, oil and gas, armaments, gambling and pornography.
- g) The Charitable Funds Committee or a nominated representative should instruct the Investment Management Company to: -
- Provide details of all transactions undertaken on behalf of charity.
 - Hold stock and share certificates for safekeeping.
 - Provide details of dividends and interest received.
 - Provide valuations on request.
 - Attend the Charitable Funds Committee at least annually to formally present the investment performance of the period

4. Reserves Policy

The Charitable Funds Committee has considered the Charity's reserve policy, observing both Charity Commission guidance on reserves and the current level of funds held.

If reserves are too high, the charity is retaining funds without justification and this could constitute a breach of trust. If reserves are too low, the fund's ability to meet future commitments or needs may be at risk.

The Charity operates on the basis that it only spends what it has received and does not rely on future donations to meet its commitments. Therefore, the reserves should be set at a level sufficient to cover the liabilities that face the charity, namely the cost of administering the funds and any unrealised losses.

The value of reserves held will change each year and will be maintained from several sources including those unrestricted funds that have not been committed and are freely available to spend on any of the charity's purposes and any unrealised gain.

5. Review

The Health Board's Charitable Funds Investment and Reserve policy will be reviewed annually by the Charitable Funds Committee.

Appendix 12

PURCHASES FROM CHARITABLE FUNDS

I. Purchases For Goods and Services

Purchases for goods and services, including reimbursements, should be made via the ABUHB Oracle Financial system and be supported by an official order. An order can be issued to a supplier from the procurement department on receipt of an approved requisition. When goods are received, they need to be receipted to allow invoices to be paid. The process of requisition, order, receipt and payment is shown below and included as a flow chart in appendix 12a

A. Requisition

Requisitions are raised via Oracle SSP (Self Service Procurement) and requisitioners must:

- Provide as many details as possible of the goods or services to be ordered and any quotations received must be attached.
- Clearly indicate "CHARITABLE FUNDS".
- Include financial code (fund number).
- Be authorised in accordance with the approval hierarchy set out in section 8 above.
- Ensure that all requisitions are submitted via the Charitable Funds Manager

Before processing the requisition, the Charitable Funds Manager will:

- Check that sufficient funds exist against the specific fund being used.
- Check the appropriateness of expenditure from Charitable Funds.
- Check eligibility for VAT exemption.
- Check authorisation as per approval hierarchy.

B. Order

Once the requisition has been approved the Procurement Department will issue an official order together with a VAT exemption certificate where necessary and the supplier will deliver goods or services in due course.

An electronic copy of the order will be available on the Oracle system.

C. Receipt of Goods/Services

When goods have been received, the account manager should immediately acknowledge delivery of goods to enable subsequent invoices to be paid. The delivery must be 'receipted' in the Receipting module of the Oracle SSP system detailing the date of receipt, number of units received etc.

D. Payment

When an invoice is issued from the supplier the Charitable Funds Section will match the invoice to the receipted Oracle order to enable payment to be processed.

E. Payment to Fund Holder

Charitable Fund Holders must obtain authorisation from a second authorised signatory when requesting reimbursement of purchases, they have made on behalf of the charitable fund.

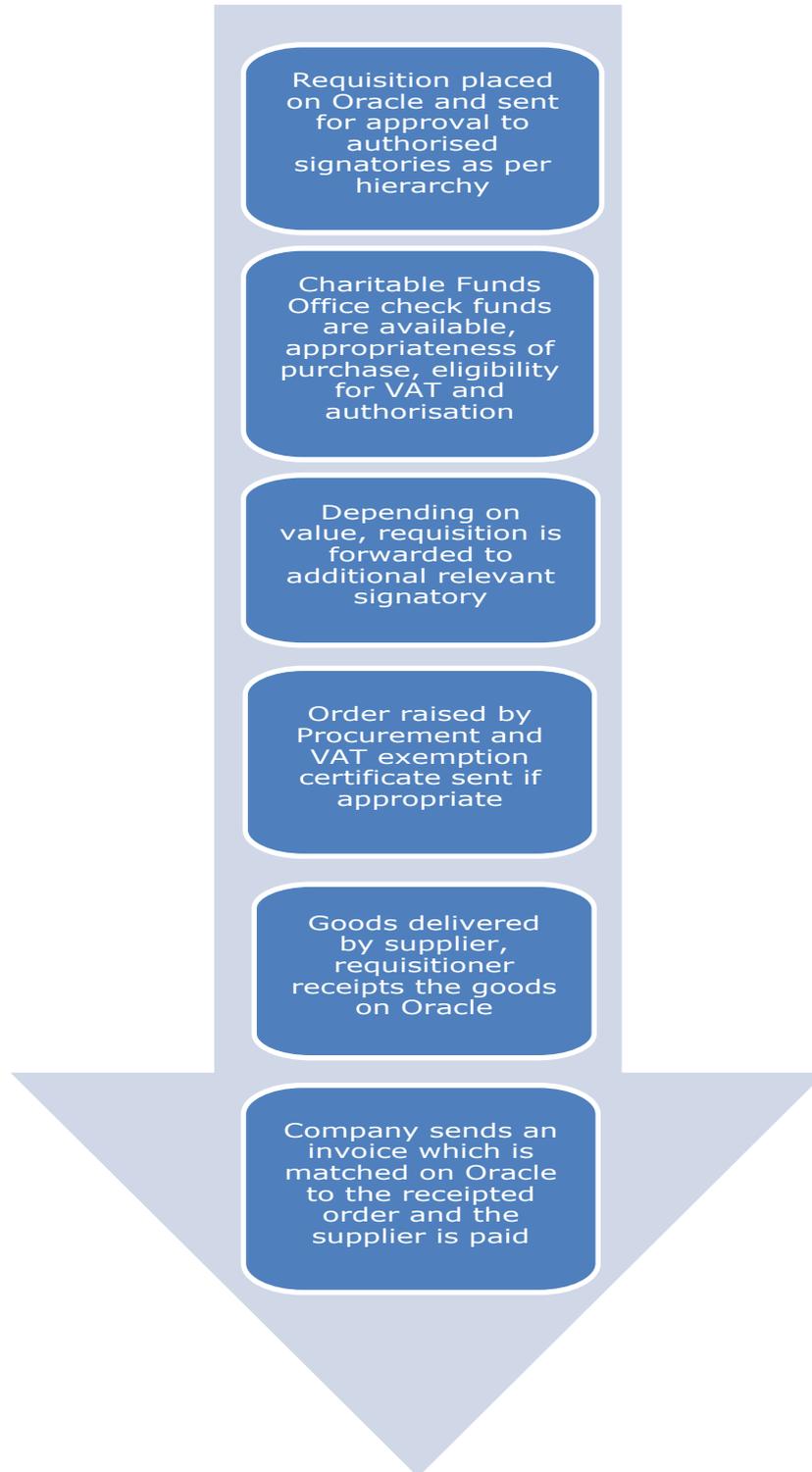
F. Requests to Pay Employees

Where an additional payment is required to be made to an individual employee for undertaking tasks relating to the objects of the charitable fund then a **Staff Payments Claim Form** must be completed. An example is shown in **Appendix 12b**.

Please note that ABUHB has a responsibility to ensure all income due to employees complies with taxation regulations and this responsibility extends to charitable funds, including staff prizes given as cash.

Appendix 12a

Charitable Funds Ordering Process



APPENDIX 12b

**ANEURIN BEVAN UNIVERSITY HEALTH BOARD
CHARITABLE FUNDS
STAFF PAYMENTS - CLAIM FORM**
(For staff that are employed by Aneurin Bevan ULHB)

PAYMENTS TO STAFF THROUGH PAYROLL

To be completed by claimant

Name:

Address:

Payroll No:

Grade:

Dates Worked	Sessions Worked	Payment Claimed

Signed: _____

Date: _____

To be completed by Authorised Signatory / Fund Holder

Payment to be made:

Fund to be charged:

Authorised by:

Date:

Please send claim to Payroll Services, Floor 4, Companies House,
Cardiff or email Payroll.Services2@wales.nhs.uk

Please send a copy of this form to Charitable Funds, Finance Department,
C Block, Mamhilad or email to Charitable.Funds.ABB@wales.nhs.uk

To be completed by Paymaster Services

Actioned by: _____ **Month / Week** _____

Appendix 13

**Charitable Purchases – VAT Guidance
 HM Customs and Excise Notice 701/6 (4.11)
 Charity funded equipment for medical, veterinary etc uses**

Not eligible for relief	Goods	Eligible for relief as:
X	Air Conditioners	
	Air control systems, specialist (capable of precisely controlling pressure, temperature and humidity)	Laboratory equipment
X	Air filters, general	
	Air filtration systems, specialist (built to meet specific circumstances)	Laboratory equipment
X	Air showers	
X	Alarms, security or smoke	
X	Alarm bracelets	
X	Alcohol spray	
	Anaesthetic apparatus	Medical equipment
	Animal cages, specialist (for example, free from chemicals and not available for consumer use)	Laboratory equipment
	Aprons, lead lined for x-ray protection	Medical equipment
X	Aprons, other	
	Artificial Limbs	Goods for use of disabled person
	Autoclaves	Sterilising equipment
X	Bactericides	
	Bandages	Medical equipment
	Barometers	Scientific equipment
	Bedding, specialist (for example, free from chemicals) for animal cages	Laboratory equipment
	Bedpans	Medical equipment
	Bedpan washers, with sterilising steam cycle	Sterilising equipment
X	Bedpan washers, other	
	Beds, highly specialised e.g. net suspension or medical water beds	Medical equipment

	Beds, hospital – with tilting action or variable height features	Goods for use of disabled person
X	Biocidal sprays	
X	Blankets	
	Bunsen burners	Laboratory equipment
	Bottle washers, animal cage specific	Laboratory equipment
	Cages, animal, specialist (for example, free from chemicals and not available for consumer use)	Laboratory equipment
X	Cameras, still	
	Cameras, video	Video equipment
X	Cameras, digital (with video capability)	
	Cameras, thermal imaging	Scientific Equipment
X	Cartridges, printer	
X	Catering equipment	
	Catheters	Medical equipment
X	CD players or recorders	
	Centrifuges	Scientific or laboratory equipment
	Clamps – medical	Medical equipment
X	Cleaning equipment	
X	Closed circuit television systems	
	Commode chairs	Goods for use of disabled person
	Computer disks and tapes	Accessory to computer equipment
	Computer keyboards	Computer equipment
	Computer mouse	Accessory to computer equipment
	Computer printers	Accessory to computer equipment
	Computer screens	Accessory to computer equipment
	Computer screen filters	Accessory to computer equipment
	Computer servers	Computer equipment

X	Computer stationery	
	Computer tablet, including iPads	Computer equipment, provided there is evidence the item is to be used mainly for medical or veterinary research, and so on.
X	Cotton wool	
X	Curtains	
X	Data	
	Deep freezers	Refrigeration equipment
	Dental chairs	Medical equipment
	Dental drills	Medical equipment
	Dental mirrors	Medical equipment
	Dental spittoons	Medical equipment
X	Disinfectants	
	Drip poles	Medical equipment
X	Drugs trolleys	
	DVD players, recorders or blank DVDs	Video equipment
	Endoscopes	Medical equipment
	Electro-cardiographs	Medical equipment
X	Ethernet	
	Eye test charts	Medical equipment
	Examination couches, adjustable	Medical equipment
	First aid kits – supplied as pre-packaged units	Medical equipment
	Forceps	Medical equipment
X	Fuel	
	Fume cupboards	Laboratory equipment
X	Gloves, nitrile	
	Gloves, surgical	Medical equipment
X	Gloves, other	
X	Gymnasium equipment	
X	Hearing aids	
	Heart pacemakers	Medical equipment or goods for use disabled person
	Hoists and patient lifting devices	Goods for use disabled person
	Howie-style lab coats (reusable)	Laboratory equipment

X	Howie-style lab coats (disposable)	
	Hypodermic needles	Medical equipment
	Ice making machines	Refrigeration equipment
	Identification bracelets for patients	Medical equipment
	iPads	Computer equipment
X	iPhones	
	Kidney bowls	Medical equipment
	Lab coats, including Howie-style reusable lab coats	Laboratory equipment
X	Laboratory animals	
	Laboratory benches	Laboratory equipment
	Laboratory glassware	Laboratory equipment
X	Lockers	
	Mattresses, specially designed for the relief/prevention of pressure sores	Medical equipment
	Medicine measures, graduated	Medical equipment
	Microscopes	Scientific or laboratory equipment
X	Mobile phones	
X	Nurse call systems	
X	Occupation therapy materials	
	Operating lights	Medical equipment
X	Overbed tables	
X	Overhead projecting units	
	Pacemakers	Medical equipment or goods for use disabled person
X	Pagers	
	Patient trolleys and stretchers	Medical equipment
	Physiotherapy equipment, specialised - other than gymnasium equipment	Medical equipment
	Pillows orthopaedic, specially designed and used for neck or spinal injuries	Medical equipment

X	Pillows, other	
	Pipettes	Laboratory Equipment
X	Power supplies, including UPS	
X	Printer cartridges	
X	Projectors (including ceiling mounted options)	
	Rack washers, animal cage specific	Medical equipment
	Radiography equipment	Medical equipment
	Renal dialysis units	Medical equipment or goods for use of disabled person
	Resuscitation equipment	Medical equipment
	Resuscitation dummies	Resuscitation training model
X	Routers	
	Scalpels	Medical equipment
X	Screens	
	Sharps bins	Medical equipment
X	Smartphones	
X	Sound systems	
	Specialist animal cages (for example, free from chemicals and not available for consumer use)	Laboratory equipment
	Specialist bedding (for example, free from chemicals) for animal cages	Laboratory equipment
	Sphygmomanometers	Medical equipment
	Splints	Medical equipment
X	Stationery	
X	Sterilising Solutions	
X	Sterilising wipes	
	Stethoscopes	Medical equipment
	Surgical gloves	Medical equipment
	Surgical gowns	Medical equipment
	Surgical masks	Medical equipment
	Suture needles	Medical equipment
	Swabs	Medical equipment
	Syringes	Medical equipment
	Tablet, computer (including iPads)	Computer equipment, provided there is evidence the item is to be used mainly for

		medical or veterinary research, and so on.
X	Tape recorders	
X	Telephones	
X	Television Sets	
	Test tubes	Laboratory equipment
	Thermal imaging cameras	Scientific equipment
	Thermometers, clinical	Medical equipment
	Thermometers, other	Scientific equipment
	Tongue depressors	Medical equipment
X	Towels	
X	Uniforms	
	USB memory sticks	Computer equipment
	Video cameras	Video equipment
	Video tapes	Video equipment
	Video players	Video equipment
	Video monitor	Video equipment
X	Wall screens or monitors	
X	Waste disposal bags, boxes, jars & snacks	
X	Waste disposal machinery	
	Weighing machines	Scientific equipment
	Wheelchairs	Goods for use of disabled person
X	WiFi systems	
X	Wipes, clean room	
X	Wipes, sterilising	
	Wound dressings	Medical equipment
	X-ray films/plates	Medical equipment
	X-ray machines-medical	Medical equipment
	X-ray machines-other	Scientific equipment
	X-ray viewers	Medical equipment

Appendix 14

Aneurin Bevan Health Charity

Certificate for purchases/imports using donated funds

Purchase/import by an eligible NHS body of medical, scientific equipment, etc

1	I	
2	of	Aneurin Bevan University Health Board PO Box 10 Pontypool NP4 0XG
3	Which is	A National Health Service Health Board
4	Declare that the above named is purchasing/importing	Relevant Goods (Medical Equipment)
5	Which I believe are	Medical Equipment, Scientific Equipment, Computer Equipment, Video Equipment, Sterilising Equipment, Laboratory Equipment, Refrigeration Equipment or parts of accessories of the equipment named above.
6	From	

and paid for this supply with funds provided entirely by charitable or voluntary contributions.

I also declare that the goods will be used in either medical research, treatment, diagnosis or training and I claim relief from value added tax under item 5, Group 15 of Schedule 8 to the Value Added Tax Act 1994.

SIGNATURE	
DATE	



GIG
CYMRU
NHS
WALES

Bwrdd Iechyd Prifysgol
Aneurin Bevan
University Health Board

Charitable Funds Committee
Thursday, 3rd March 2022
Agenda Item: 4.1

Charitable Funds Committee

Financial Report for the Period Ending 31 January 2022

Executive Summary

This financial report is a standard agenda item that covers:

- Financial update including investment valuation
- Report on significant donations
- Overdrawn accounts
- Key Performance Indicators (KPI's)

The Charitable Funds Committee is asked to approve the set-up of 6 new funds

- 5 funds for legacies received and legacies pending,
- 1 request for new service

The Charitable Funds Committee is asked to note the remainder of the report.

The Board is asked to: (please tick as appropriate)

Approve the Report

Discuss and Provide Views

Receive the Report for Assurance/Compliance

✓

Note the Report for Information Only

Executive Sponsor: Robert Holcombe, Interim Director of Finance, Procurement and Value Based Healthcare

Report Author: Estelle Evans, Head of Financial Services and Accounting

Report Received consideration and supported by:

Executive Team

Committee of the Board

**Charitable Funds
Committee**

Date of the Report: 14th February 2022

Supplementary Papers Attached: None

Purpose of the Report

This financial report is a standard agenda item that covers:

- Financial update including investment valuation
- Report on significant donations
- Overdrawn accounts

- Key Performance Indicators (KPI's)
- New fund requests

Background and Context

1. Background

This report provides a general financial update to the Committee and includes some standing items that were agreed as part of the annual work plan.

2. Issues

2.1 Financial Position as of 31 January 2022

Table 1 below shows the financial position for the period to 31 January 2022 (month 10) compared to the previously reported position (September - month 06) and the final 2020/21 Annual Accounts.

Table 1

Financial Statement to 31 January 2022	Final Accounts 2020/21 £000	Month 06 2021/22 £000	Month 10 2021/22 £000
<u>Income & Expenditure</u>			
Income			
Donations	685	128	348
Legacies	42	0	116
Grants	176	60	110
Investment Income	181	98	156
Other Income	87	36	125
	1,171	322	855
Expenditure	1,241	508	860
Gains / (losses) on investment assets	671	389	465
Surplus / (Deficit)	601	203	460
<u>Balance Sheet</u>			
Property	246	246	246
Investments	5,004	5,393	5,469
Debtors	188	96	225
Current Liabilities	-260	-275	-370
Cash at Bank	238	186	306
Cash on Deposit	0	0	0
Net Assets	5,416	5,646	5,876
Funds of the Charity	5,416	5,646	5,876
Total Charity Funds	5,416	5,646	5,876

The following commentary supports the figures in Table 1:

2.1.1 Income

Month 10 income totals £855K. This extrapolates for a full year on a straight-line basis to £1,026K which is a decrease on the previous year of £145K. This can be analysed across:

- Donations -£267K
- Legacies +£97K
- Grant Income -£44K
- Other Income +£63K
- Investment Income +£6K

To date in this financial year, we have received five new legacies

- Brian Calcraft Fund £9k
- Cardiology Fund GUH £9k
- Brian Calcraft Fund £100k
- Cardiology Acute Catheter Lab, GUH £20k (Received Feb 22)
- St Woolos Chest Clinic £13k (Received Feb 22)

Donations and Grant income is projected to be lower in 2021/22 due to the high levels of Covid funding received in 2020/21.

Investment income is projected to be slightly higher than in 2020/21, mainly due to an increase in the income distributions on our CCLA investments.

Donations, legacies & grant income

The following table shows donations, legacies & grant income exceeding £1,000 received since the previous report:

Fund Ref	Received From	Amount £	Location
Oct-21			
F703 ABUHB JACKS APPEAL	Portskewett & Sudbury	1,000.00	ABUHB
F703 ABUHB JACKS APPEAL	Nicola Prew	1,000.00	ABUHB
F703 ABUHB JACKS APPEAL	Rita Lloyd	1,000.00	ABUHB
F703 ABUHB JACKS APPEAL	Usk Athletics	1,000.00	ABUHB
F703 ABUHB JACKS APPEAL	G Jones	2,000.00	ABUHB
F277 NHH WINDSOR SUITE	S Al-Wahid	10,000.00	Nevill Hall
F303 ABUHB BREAST CENTRE	Rotary Club Blackwood	4,195.19	ABUHB
		20,195.19	
Nov-21			
F303 ABUHB BREAST CENTRE	Just Giving Donation	1,183.67	ABUHB
F703 ABUHB JACKS APPEAL	D Symonds	1,050.00	ABUHB
F703 ABUHB JACKS APPEAL	Griffithstown Primary School	1,000.00	ABUHB
F999 ABUHB COVID 19	Blazepark Ltd - Manic Street Preachers	35,000.00	ABUHB
F569 YYF OAKDALE WARD 2/1 (REHAB)	Mr D Isaacs	1,000.00	YYF
		39,233.67	
Dec-21			
F003 ABUHB HOLDING ACCOUNT INT & ADMIN	Jacklyn Dawson - Legacy re John Griffiths	100,000.00	ABUHB
F703 ABUHB JACKS APPEAL	J Thomas	1,992.75	ABUHB
		101,992.75	
Jan-22			
F703 ABUHB JACKS APPEAL	Abigail Phillips	1,325.00	ABUHB
F303 ABUHB BREAST CENTRE	The Provincial Grange / Masons	1,000.00	ABUHB
F265 ABUHB GUH CRITICAL CARE UNIT	Horan Construction	1,000.00	ABUHB
F436 ABUHB SCUF SPECIAL CHILDREN'S UNIT FUND	L J Cook	2,921.00	ABUHB
F303 ABUHB BREAST CENTRE	Friends of the new Breast Unit	2,030.00	ABUHB
F231-ABUHB DINKY DRAGONS	Hi Tek Tanning	2,360.00	ABUHB
F003 ABUHB HOLDING ACCOUNT INT & ADMIN	Legacy re Elizabeth Morgan	17,972.08	ABUHB
		28,608.08	
Overall Total		190,029.69	

2.1.2 Expenditure

The year-to-date expenditure totals £860K and is currently expected to be lower than in 2020/21.

2.1.3 Gains / Losses on Investment Assets

At the 31 January 2022, the CCLA investment is presenting an unrealised gain of £465K against the 2020/21 year end value. However, given the market volatility of the underlying equity and bond investments, it is not possible to predict the final year end position at this stage.

2.1.4 Overall Position

The overall position for the period is an increase in funds of £460K. Excluding investment gains there would be an underlying decrease of £5K, which indicates that expenditure has slightly exceeded the income received so far this year.

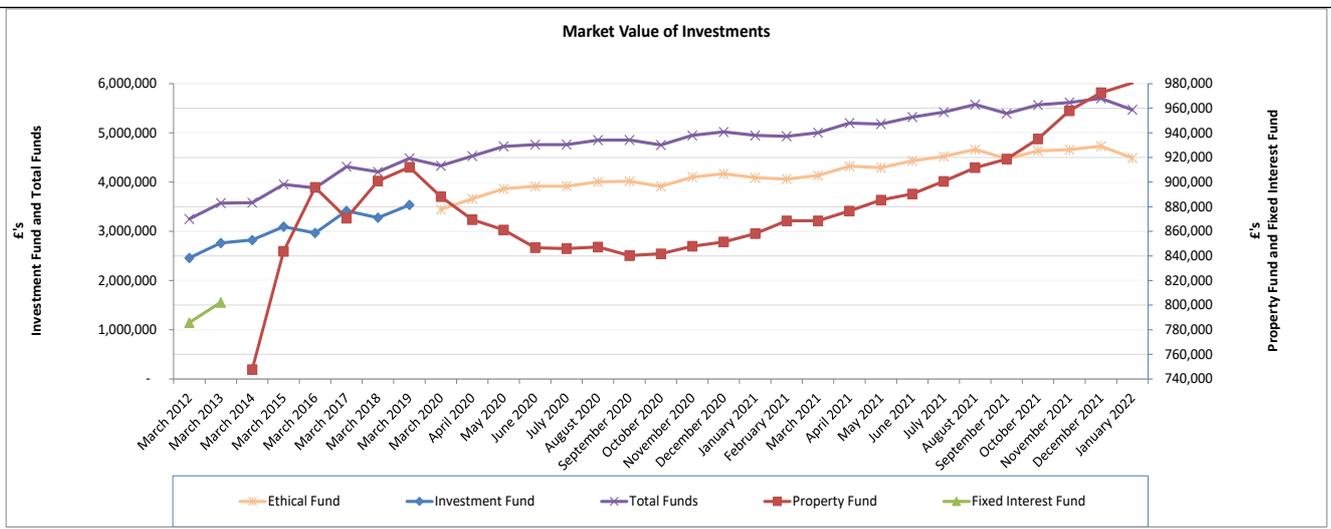
2.1.5 Balance Sheet

Value of Investments

The investments valuation for CCLA as of 31 January 2022 is as follows:

Investment Valuation	No of Units	Valuation / Unit as at 31/01/22 Pence/Unit	Total Valuation £000
Property Fund	769,509	127.42	980
Investment Fund	-	-	-
Ethical Fund	1,511,068	297.05	4,489
Deposit Fund			-
Total			5,469

The following chart shows the movements in the market value of the CCLA funds since March 2012.



Cash Balances

Overall cash balances have increased since the start of the year, and at the end of January we held £306K in current / bonus accounts as follows:

- £0.021M in the Santander Bonus Account (immediate access) at 0.01%.
- £0.284M in the RBS Current Account.
- £0.001M in petty cash.

2.2 Overdrawn Accounts

There are no overdrawn accounts as of 31 January 2022.

3. Streamlining of funds & Closed Funds

The following 4 funds have been closed because of funds being merged with other funds.

Merged

F380 ABUHB SOUTH WEST OPHTHALMOLOGICAL SOCIETY	Merged with	F386 RGH POST GRADE EYE
F381 NHH DAY SURGERY - OPHTHALMOLOGY	Merged with	F386 RGH POST GRADE EYE
F382 NHH EYE DEPT	Merged with	F386 RGH POST GRADE EYE
F464 RGH MICROBIOLOGY STAFF	Merged with	F459 RGH MICROBIOLOGY

There is an ongoing review of all funds with the aim, where possible, to streamline and reduce the number of charitable funds.

4. New Funds

Five new legacy funds have been set up as restricted funds as shown below:

- LEGACY CALCRAFT FUND
- LEGACY CALCRAFT FUND
- LEGACY GUH CARDIOLOGY
- LEGACY GUH CARDIOLOGY ACUTE CATHETER LAB
- LEGACY STW CHEST CLINIC

A request has been received to open a new fund as per the attached form for the Care After Death Service. We are currently receiving donations for this service.

5. Key Performance Indicators (KPIs)

The Committee are asked to consider what KPIs are required to be reported on as it is a number of years since any KPIs were presented to the Committee.

Areas reported on previously included:

- Expenditure as a Proportion of Net Assets – to comply with the key strategy of the charity to increase expenditure and reduce the asset base.
- Income as a proportion of expenditure.
- Static Funds
- Overdrawn Accounts
- Number of Accounts held
- Number of legacies and donations received
- Number of projects/schemes funded

Once the KPI requirements have been confirmed we will present the relevant information to the June Charitable Funds Committee meeting.

6. 2020/21 Annual Accounts

The final accounts were approved by the Board on the 26th of January and by the Auditor General on 28th January 2022. The accounts were lodged with the Charities Commission by the 31st of January 2022 deadline.

Assessment and Conclusion

This report provides a financial update for the Charitable Funds Committee for the period ending 31 January 2022.

Recommendation

The Charitable Funds Committee are asked to approve the setting up of the six new funds and to note the remainder of this report.

Supporting Assessment and Additional Information	
Risk Assessment (including links to Risk Register)	<i>Sound reporting of the charity's financial position helps ensure good financial management of the charity and reduces financial risk.</i>
Financial Assessment	<i>The charity finances show a similar position in terms of income and expenditure and net assets to previous periods and does not present any significant risks currently</i>
Quality, Safety and Patient Experience Assessment	<i>The ability of the charity to support donations to the NHS in Gwent help deliver an improved patient experience.</i>
Equality and Diversity Impact Assessment (including child impact assessment)	<i>A co-ordinated approach to the use of monetary donations will ensure that all patient groups and associated wellbeing needs are fully considered and spend prioritised.</i>
Health and Care Standards	<i>No impact</i>
Link to Integrated Medium Term Plan/Corporate Objectives	<i>Indirect link in as much as some purchases made through the charity could reduce pressure on the capital and revenue financial pressures of the main Health Board.</i>
The Well-being of Future Generations (Wales) Act 2015 – 5 ways of working	<i>No impact</i>
Glossary of New Terms	<i>KPI's - Key Performance Indicators</i>