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</tr>
<tr>
<td>NHSCT/12/549</td>
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<tr>
<td>Target audience:</td>
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<td>The procedure is intended to be a working guide for members of Trust staff who handle charitable trust funds within the Trust. The operational procedure will be particularly relevant to ward staff, staff at facilities and staff in the various cash offices.</td>
</tr>
<tr>
<td>Sources of advice in relation to this document:</td>
</tr>
<tr>
<td>Ian Winton, General Finance Manager</td>
</tr>
<tr>
<td>Rhonda Hilditch, Treasury Manager</td>
</tr>
<tr>
<td>Liam O’Kane, Assistant Director Financial Accounting &amp; Financial Services</td>
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<tr>
<td>Replaces (if appropriate):</td>
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<td>Type of Document:</td>
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<td>Trust Wide</td>
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<td>Approved by:</td>
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<td>Policy Committee</td>
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<td>Date Approved:</td>
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<td>31 May 2012</td>
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<tr>
<td>Date Issued by Policy Unit:</td>
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<td>7 June 2012</td>
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**NHSCT Mission Statement**

To provide for all the quality of services we would expect for our families and ourselves
Operational Procedure

Charitable Trust Funds
Charitable Trust Funds Procedure

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Introduction

Endowments and Gifts are now referred to as Charitable Trust Funds. The term ‘Charitable Trust Funds’ is used to describe gifts, donations and endowments received by Northern Health & Social Care Trust from members of the public, acting individually or as a group, or other agencies.

While Charitable Trust Funds are distinct from public or exchequer funds, they must be managed and used to the same high standards of accountability applied to all resources employed by the Northern Health & Social Care Trust in line with Standing Financial Instructions (SFIs).

The Charitable Trust Funds Advisory Committee is an advisory committee established by the Trust Board to advise on and monitor income & expenditure relating to charitable funds within the Trust. It is chaired by a Non-Executive Director of the Trust and its membership is representative of the various directorates.

Types of Charitable Trust Funds

**General Funds:** should be used at the discretion of the fund manager, the Director or the Chief Executive.

The scope of expenditure on general funds will not be specifically defined.

Such expenditure can be applied to any of the following:

1. For the provision of **Comforts for the Benefit of Patients, Residents or Clients** using the Trust’s services. For the provision of any service or facility planned to improve the comfort of the patients, residents or clients using the hospital/social services facility and its environs.
2. For the purchase of **Equipment and Facilities** for use by the staff in the facility concerned.
3. For the encouragement of **Research** into any aspect of the work in a hospital.

**Specific Funds:** will be defined explicitly and no other use of the fund is permitted. Where a substantial donation is accepted for a specific purpose it is therefore desirable that the donor should include in the terms of the donation power to the Trust to use its discretion in spending any residual balance.

Purpose or aim of the policy

This manual sets out the policy of the Trust and the standards of organisational procedures expected to be applied in the operation and control of Charitable Trust Funds. It is also intended as a working guide for staff members who are actively engaged with Charitable Trust Funds or who have involvement with Charitable Trust Funds on an occasional basis. In addition to this procedure, there is an Information sheet (4 pages) entitled “Trust Funds – Information for Managers and Fund Managers” which can be accessed via the Trust intranet.

Policy statement

The application of this procedure will assist staff who handle charitable trust fund monies so as to minimise risk of loss and ensure proper accountability and safeguarding of the funds.
**Target audience**

The procedure is intended to be a working guide for members of Trust staff who handle charitable trust funds within the Trust. The operational procedure will be particularly relevant to ward staff, staff at facilities and staff in the various cash offices.

**Responsibilities**

It is the responsibility of all trust staff who handle charitable trust funds to adhere to these procedures so as to properly account for all such items.

**Legislative compliance**

The Trust has a duty under Article 91 of the Health and Personal Social Services (NI) Order 1972 to make sure that property held on trust for health and personal social services purposes is properly accounted for. The governing circular, HSS (F) 16/88, was issued by the Department on 16 August 1988.

The Charities Act (NI) 1964 sets out the powers of the Department for Social Development in relation to charities in Northern Ireland. It imposes a duty on trustees to keep proper accounts. The Trustee Act (NI) 2001 sets out the general duties and powers of trustees and is broadly equivalent to the Trustee Act 2000, which extended trustees’ investment powers and introduced a statutory duty of care.

The Standing Financial Instructions apply at all times. All procedure notes should be read and applied in conjunction with the Trust’s Standing Financial Instructions (SFI’s).
General

1. Definition of Donations

1.1 Donations may be classified as follows:

- Donations from all sources
- Cash including all forms of bank drafts, foreign currency etc., from the general public;
- Fund raising events;
- Charities Aid Foundation income – Give As You Earn;
- Gift Aid;
- Legacies;
- Miscellaneous other income.

1.2 All donations from whatever source must be recorded in a receipt book as soon as possible in order to protect the integrity of those who actually receive the donation. (Appendix 1 – Charitable Trust Funds Receipt)

1.3 Where appropriate, donations should be acknowledged to the donor by the head of department/facility manager. Where a substantial donation (i.e. over £1,000) is accepted for a specific purpose the acknowledgement letter must include a request to the donor to release power to the Trust to use its discretion in spending any residual balance. (Appendix 2 – Charitable Trust Funds Acknowledgement Letter).

1.4 The Central Cash Office co-ordinate and maintain all the Charitable Trust Fund accounts for the Trust. All donations and expenditure to and from these funds, throughout the Trust will be notified to the Central Cash Office where the balance of the fund accounts is updated.

1.5 The actual lodgement of donations is done by authorised staff in the facility where the donation is made. Staff in the Central Cash Office process authorised expenditure from Charitable Trust funds.

2. Expenditure Procedures

2.1 When items or services are required by the hospital/facility and it is considered appropriate to make the expense out of CT funds, standard purchasing procedures (available under the Supplies Department Procedures in the Public Folders) should be used including use of non-stock requisition forms clearly stating which Charitable Trust Fund Account the expenditure is to be funded from. Appendix 3 (Request for Approval of Expenditure form: CTRE) should be completed and forwarded to the Central Cash Office.

2.2 Where a non-stock requisition is not appropriate e.g. course expenses patient/residents outings etc a Charitable Trust Fund Request for Expenditure form (Appendix 3 should be used, stating the details of the fund, the amount required, and the purpose of the request. This form should be forwarded to the Central Cash Office.
2.3a All non-stock requisitions require approval before procurement. The current procurement authorisation levels are shown below.

<table>
<thead>
<tr>
<th>Expenditure amount</th>
<th>Approval by</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to and including £4,000</td>
<td>Level 4</td>
</tr>
<tr>
<td>Up to £15,000</td>
<td>Assistant Director</td>
</tr>
<tr>
<td>Up to £30,000</td>
<td>Trust Director</td>
</tr>
<tr>
<td>Over £30,000</td>
<td>Chief Executive</td>
</tr>
</tbody>
</table>

2.3b All Request for Approval of Expenditure forms (Appendix 3) must be authorised as per the following expenditure banding before payment will be made from a Charitable Trust Fund.

<table>
<thead>
<tr>
<th>Expenditure amount</th>
<th>Approval by</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to and including £500</td>
<td>Head of Department*</td>
</tr>
<tr>
<td>Over £500 and up to and including £2,500</td>
<td>Assistant Director</td>
</tr>
<tr>
<td>Over £2,500 and up to and including £5,000</td>
<td>Trust Director</td>
</tr>
<tr>
<td>Over £5,000</td>
<td>Chief Executive</td>
</tr>
</tbody>
</table>

*Note: the Head of Department is at the level of staff reporting to an Assistant Director*

2.4 Before procurement is authorised, fund-holders should ensure that there are sufficient funds to meet the expenditure. To aid this requirement, a monthly statement showing transactions and balances of CTF accounts will be sent by the Central Cash Office to the relevant Fund Managers to notify them of the amount of funds available. Fund Managers can contact the Central Cash Office between the dates of reports being issued.

2.5 The completed CTRE form (Appendix 3) appropriately authorised should be forwarded to the Central Cash Office together with receipts, course application forms or other relevant documentation for payment.

2.6 Completed non-stock requisition forms should be forwarded to the Trust Supplies Department who will process the requisition in the normal way and forward the Pink copy of the order **clearly marked with the fund details** to the Central Cash Office. **Incomplete/Unauthorised documentation will be returned to the requisitioner.**

2.7 The Trust Supplies Department should, where relevant (e.g. medical/surgical equipment), claim VAT exemption on expenditure by using Appendix 4 (VAT Exemption form).
2.8 When the goods or services have been received, the relevant documentation (i.e. Blue copy of the buying order signed by an authorised signatory, invoice, delivery docket etc.) should be forwarded immediately to the Central Cash Office where payment will be made.

2.9 A flow chart showing the Charitable Trust Funds procurement process for goods and services is shown in Appendix 5. (Appendix 5 – Flowchart of Process to be followed for the Procurement of Goods and Services from a Charitable Trust Fund form).

3. Fund-raising Events

3.1 Fund-raising events may be organised by members of staff within the Trust or the general public. As these are on behalf of the Trust, it is essential that management approval is received in advance, and the Trust name and logo are used.

3.2 The Trust welcomes donations to Charitable Trust funds from all sources. This aspect is covered in the “Trust Funds – Guidance for Managers and Fund Managers” which has been issued throughout the Trust.

3.3 Advice should be sought from the Director of Finance at an early stage as to the nature of the proposed event. The Trust will not be associated with any proposed event that would embarrass the Trust or hold up to ridicule any member of staff or in any way impinge upon the reputation, discipline and good order of the Trust.

3.4 Further guidance may be obtained from the publication “Fund-raising and Charities” (CC20) Charity Commissioners for England and Wales.

Hospital Donations

4. Donations Received at Ward Level

4.1 All donations of cash and cheques received at this source must be receipted as soon as possible in a Charitable Trust Funds Receipt Book (Appendix 1) in order to protect the integrity of staff and ensure that all monies received have been recorded. All monies must be passed to the hospital Cash Office without delay.

4.2 Receipt books are in three parts and are distributed as follows:

- White (original top copy. This goes to the donor or collecting agent (where donations are received in bulk)
- Pink copy. This is sent/taken to the local Cash Office
- Yellow copy. This copy remains in the book

The receipt book (Appendix 1) should be held securely in the Hospital Cash Office/Ward but be readily available at all times.
4.3 Receipts should be issued in sequence. The white and pink copy of any cancelled receipts should be sent to the Central Cash Office. The yellow copy should remain in the receipt book for audit purposes.

4.4 Only official controlled stationery receipts (Appendix 1) should be used to record donations received and should be forwarded with a Summary of Lodgement form (Appendix 6 – Summary of Lodgement form) to the Central Cash Office.

5. Off-Ward Donations

5.1 On occasions staff members other than Ward staff may receive donations directly either from patients, former patients, relatives or members of the general public or businesses. In these situations a receipt book may not be immediately available. Great care should be taken to have such monies receipted at the earliest opportunity in order to protect the integrity of the member of staff concerned.

5.2 Persons making these donations should be directed to the nearest Cash Office where the donation will be initially recorded in a CTF receipt book (Appendix 1) and the donor will be given a receipt. If the staff member is asked by the donor to deal with the donation staff should ascertain, as far as possible, the fund or funds for which the donation(s) is/are intended, and the name and address of the donor(s) for acknowledgement purposes. They should then take the donation to the Cash Office without delay.

5.3 Donors should be encouraged to consider general as opposed to specific funds for their donations.

5.4 All cheques should be made payable to Northern Health & Social Care Trust.

Cash Offices (Excluding the Central Cash Office)

6. Receipting Donations – Hospitals

6.1 Normally ward/admin staff will bring donations to the hospital Cash Office.

6.2 If a cash receipt (Appendix 1) has been issued at ward level, cash office staff will count the cash/cheques in the presence of the ward officer and sign the ward receipt book to acknowledge the receipt amount. The pink copy of the receipt is retained with the cash/cheques by cash office staff.

6.3 If a receipt (Appendix 1) has not been issued at ward level, cash office staff will count the cash/cheques in the presence of the ward officer. A receipt (Appendix 1) is completed in the name of the donor and the ward officer counter-signs the receipt to acknowledge receipt amount and donor details. The white copy of the receipt is issued to the ward officer to forward to the donor with an acknowledgement letter (Appendix 2).

6.4 The CTF monies and pink copy receipts are put immediately into the cash box in the safe.
7. Receipting Donations – Social Services Facilities

7.1 Donations to social services facilities will normally be received by post or in person by the donor or a representative.

7.2 Cash or cheques should be counted by an identified authorised official in the facility and a receipt issued (Appendix 1) in the name of the donor.

7.3 The CTF monies and pink copy receipts are put immediately into the cash box in the safe.

8. Lodgements

8.1 All cash and cheques relating to CTF donations should be lodged at least weekly to the appropriate bank account.

8.2 The donations recorded on the CTF receipt copies are totalled and the amount is recorded on Summary of Lodgement form (Appendix 6). This total must agree with the cash/cheques held in the CTF cash box.

8.3 A lodgement slip is prepared and CTF monies are taken to the bank to be lodged in the usual way.

8.4 The Summary of Lodgement form (Appendix 6) with the supporting pink receipts should be sent immediately to the Central Cash Office.

9. Legacies

9.1 Legacies may consist of bequests of stocks and shares, property, cash and investment income, including rental income. A letter and a cheque may be received into the hospital from the solicitor of a deceased donor. The letter will give details of the donor’s name and the intended fund for/or purpose of the donation. These donations will be brought to the Cash Office. Generally solicitors provide an attached receipt, which should be completed and returned to them. The cheque should be lodged to the CTF account in the normal manner by Cash Office staff.

9.2 All such documentation relating to legacies should be sent to the Trust Central Cash Office.

9.3 The Trust does not hold shares in private companies, as they do not fall within the “narrow” range of investments. Any such shares, which are donated to the Trust, will have to be sold. The Director of Finance will arrange for any sale of shares.

10. Gift Aid

10.1 Where a donation of cash has been received from a taxpayer, the Trust may claim up to 25% further income for the charitable trust fund from the Inland Revenue through a reclaim of tax under the gift aid scheme. Directorates should therefore have internal processes in place to maximise this source of potential additional income.
10.2 Donors should be provided with a Gift Aid Declaration Form (Appendix 7 – Gift Aid Declaration form) if they wish to increase their donation using this scheme. These forms are available from Central Cash Office and a supply should be held with all CTF receipt books. Alternatively, you may find it convenient to print these forms using Appendix 7.

10.3 Completed forms should be forwarded immediately to the Central Cash Office at Braid Valley site where details will be transferred to a Charity Repayment Claim form R68 (2000) and forwarded to the Inland Revenue for payment.

10.4 All gift declaration forms must be retained by the Central Cash Office in a separate file for inspection by HM Revenue & Customs if required.

10.5 When payment is received from the Inland Revenue, the amount should be posted as a donation to the appropriate fund.

**Procedures for the Central Cash Office**

11. **Maintenance and Register of Charitable Trust Funds**

11.1 The function of the Central Cash Office in relation to donations is to control and co-ordinate the receipts and expenditure, to and from all CTF accounts.

11.2 A register of all charitable trust funds within the Trust should be maintained with the fund reference number and the name of the Fund Manager/Director for each fund. (Appendix 9 - Register of Charitable Funds)

12. **Receipts**

12.1 The Central Cash Office should maintain a record of all CTF receipt books (Appendix 1) sent to all locations within the Trust so that at any one time the Central Cash Office is aware of the whereabouts of all books. The person receiving the receipt book must sign a stationery receipt acknowledgement form and return it to the Central Cash Office. (Appendix 10 – Cash Receipt Acknowledgement form).

12.2 The person who maintains the register of all CFT receipt books in circulation should be independent of the person who holds the receipt books in the Central Cash Office.

12.3 CTF receipt books are three part pre-numbered (white, pink and yellow) and have provision for the following:

- Name and address of donor(s);
- Amount of donation(s);
- Analysis of cash/cheques
- Date of donation(s);
- Name of fund for which donation is intended;
- Account number of fund;
- An acknowledgement for the donation;
- Signature of receipting officer
Reference to Gift Aid

12.4 The Summary of Lodgement form (Appendix 6) and supporting pink copy receipts are received into the Central Cash Office from other facilities. These amounts are entered on the CTF computerised system with CTF receipts from Central Cash Office. Items are posted to the computer system dated as they appear on the bank statement.

12.5 Cash Office staff must ensure that all donations have been credited to the correct fund.

12.6 An independent spot check must be carried out monthly by a member of Cash Office staff who is not involved with the original input to ensure the accuracy of the computer entries.

13. Legacies

13.1 If any of the donations notified to or received into the Cash Office relate to legacies, the Central Cash Office staff should contact the relevant solicitor and request a copy of the Will. All copies of Wills and accounts should be examined by the Assistant Director of Financial Accounting and Financial Services to check that legacies are in accordance with the original documentation.

13.2 The Central Cash Office must also ensure that forms of discharge are signed and returned to solicitors or banks as appropriate.

13.3 Legacies are recorded and highlighted in the CTF computer system as “Legacy”.

13.4 A separate file containing all legacy documentation should be maintained.

14. Expenditure

14.1 The function of the Central Cash Office in relation to expenditure is to control and co-ordinate all requests for approval of expenditure of charitable trust funds.

The Central Cash Office staff should ensure:

- Expenditure is properly authorised by those qualified to do so;
- Goods and services are ordered through normal purchasing channels, e.g. Supplies Distribution Centre, IT, Estates;
- Goods and services are received by those requesting the expenditure;
- All transactions are accurately recorded;
All relevant expenditure of £5,000 and above and all IT equipment purchased are recorded as donated assets for capital charging purposes. Further information is contained in the Capital Assets Manual, or enquiries may be made to the Finance Directorate.

14.2 On receipt of the CTRE (Appendix 3) or Yellow buying order for expenditure, the Central Cash Office should ensure that there are sufficient funds in the CTF account by referring to the computer records. The payment is then processed in the normal way.

14.3 If funds are not sufficient to cover the expense, the Fund Manager for that particular fund should be contacted for further instructions.

14.4 A list of Fund Managers and appropriate Directors for Charitable Trust Funds should be retained in the Cash Office. (Appendix 9).

14.5 Expenditure requests using CTRE forms (Appendix 3) duly authorised, are received in the Central Cash Office.

14.6 Expenditure requests using Buying Orders are processed after goods and services have been received. All relevant documentation i.e. buying orders, invoices, goods received notes etc will be received by Central Cash Office. (Appendix 5).

14.7 After all checks have been made a remittance advice will be produced on computer by cash office staff. The remittance advice is in two parts. Part A is issued to the payee. Part B is retained by the central cash office (Appendix 11 – Remittance advice). The following information will be shown on the remittance advice.

- Fund Name
- Fund Number
- Fund Balance
- Payment category
- Payment prepared by (signature of officer)
- Payment authorised by (signature of officer)

14.8 A cheque will be prepared from charitable trust funds. The cheque should be written to the payee as instructed on the CTRE/Invoice form and crossed “Account Payee Only.” All accompanying documentation must be stamped “PAID” to prevent reuse.

14.9 The appropriate number of authorised signatories for the cheque should be obtained and the cheque is then sent with copy A of the remittance advice to the payee.

14.9 The Central Cash Office should file copy B of the remittance advice (Appendix 11) with all CTRE/Invoice forms and any additional payment documentation in cheque number order.
14.10 Details of the payment should then be input to the CTF computer system ensuring that the correct amounts are debited from the appropriate funds under the correct category.

14.11 All VAT payments should be coded to a specified Control Account set up for this purpose within the Charitable Funds computer system. A report should be generated from the Charitable Funds computer system detailing VAT paid on purchases for the period. This must be forwarded to the Treasury Manager within the specified timetable for inclusion in the VAT Return.

14.12 An independent spot check must be carried out monthly by a member of cash office staff who was not involved with the original input to ensure the accuracy of the documentation and computer entries.

15. **Bank Reconciliation**

15.1 A Bank Reconciliation should be prepared monthly by a finance officer in the Financial Accounting and Governance section and signed by the preparer. It should be verified as correct by a senior finance officer independent of the preparer. The procedures for Bank Reconciliations are covered in the Cash Collection and Receipting manual.

15.2 The bank reconciliation is performed by agreeing the total in the detailed printout from the computer and the CTF bank statement showing receipts and payments for the month.

16. **Setting up a New Fund**

16.1 All requests for the establishment of a new Charitable Trust Fund should be made by completing the Appendix 12 form (Establishment/Closure of a Charitable Trust Fund form), which should be supported by the Directorate representative on the CTF Advisory Committee and approved by the appropriate Assistant Director and then forwarded to the Central Cash Office. All new funds applications require the consideration and approval of the Assistant Director of Financial Accounting and Financial Services.

16.2 Requests to set up new funds may be received from a wide variety of sources, e.g.

- Medical staff
- Nursing staff
- Clinical professions
- Administration Support staff
- Social Services staff

16.3 The reasons for establishing a new fund fall into a number of well defined categories:

a) No existing fund fulfils the purposes of the proposed fund.
b) A legacy has been received to establish a fund in memory of the testator/testatrix or other named person.
c) Funds may need to be split when two wards are created out of a separation of a joint Ward.

d) Circumstances have arisen which have altered the original purposes of a charitable gift so that cy-pres scheme would have to be applied.

16.4 Generally before a new charitable fund can be formally approved certain criteria should be fulfilled:

i) The fund should be relevant to the work of those wishing to establish the charitable fund.

ii) Those setting up the fund must be aware that the fund is established within the confines of the Charities Act (Northern Ireland) 1964 and as such the trustees or fund-holders must not profit from their position or allow their duties and responsibilities to conflict with their personal interests.

iii) The existence of any similar or allied funds should be brought to the attention of those wishing to establish a new fund.

iv) The name of the fund should be such as to avoid confusion with existing funds.

It is expected that only in exceptional circumstances will it be necessary to open a new CTF.

16.5 On the establishment of a new charitable trust fund, an appropriate fund manager will be identified. Fund managers are responsible for the day-to-day management and control of funds on an operational basis.

16.6 Generally fund managers will be appointed for the period they remain in a particular post and when they vacate that post their replacements will become fund-holders. All changes relating to fund managers should be notified to the Central Cash Office by the appropriate Director, or his/her nominee, using Appendix 12.

16.7 Normally a new fund will not be approved if the sum involved is less than £100.

16.8 A summary of all new funds proposed should be presented to the Charitable Trust Funds Committee by the Director of Finance in order that all such funds may be formally reviewed.

16.9 When a receipt is presented and no suitable Charitable Trust Fund exists the relevant Head of Department should be contacted for further instructions.

16.10 A fund number is given to the fund being the next sequential number within the facility on the Register of CT Funds (Appendix 9). This is input to the computer Charitable Trust Fund account.

16.11 The Central Cash Office Manager should seek authorisation from the Assistant Director of Financial Accounting and Financial Services for the closure of any inactive/immaterial funds. (Appendix 12 Establishment/Closure of a Charitable Trust Fund form).
16.12 **Directorate management and fund managers have a responsibility to ensure that unspent balances do not accumulate in CTFs; the Trust policy is to incur appropriate spend to offset ongoing income, and also to reduce balances that may already exist.**

17. **Closure of a Trust Fund**

17.1 All requests for the closure of a Charitable Trust Fund should be made by completing section 3 of the Appendix 12 form (Establishment/Closure of a Charitable Trust Fund form), which should be signed and dated by the Fund Manager and by the appropriate Director and then forwarded to the Central Cash Office for processing.

18. **Termination, Amalgamation of a Charitable Trust Fund**

18.1 From time to time certain charitable trust funds may become dormant due to the passage of time. It shall be the responsibility of the Central Cash Office Manager to identify such funds together with their respective balances and highlight them to the respective fund managers.

18.2 The criteria for identifying such funds will vary according to circumstances. As a general guideline the following should be considered:

- Fund-holders can no longer be identified
- No transactions have taken place (donations/expenditure) over a twelve month period
- The value of the fund is less than £50 and transactions have not occurred for six months
- Other such reasonable cause

18.3 A schedule of dormant funds terminated, transferred or subsumed including proposals should be presented to the Assistant Director of Financial Accounting and Financial Services, or his/her nominee on a regular basis using Appendix 13 (Dormant Charitable Trust Funds – Review of Balances form).

18.4 All closed funds should be added to the Register of closed Charitable Trust Funds (Appendix 8 – Register of closed Charitable Trust Funds).

19. **Sources of Advice**

19.1 If you require further advice or assistance, please contact one of the following members of Trust staff (where possible, please use the tie line, by prefixing the extension number with 7631).

<table>
<thead>
<tr>
<th>Name</th>
<th>Email address</th>
<th>Telephone number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Evelyn Stephens</td>
<td><a href="mailto:evelyn.stephens@northerntrust.hscni.net">evelyn.stephens@northerntrust.hscni.net</a></td>
<td>2563 5696</td>
</tr>
<tr>
<td>Barbara Fullerton</td>
<td><a href="mailto:Barbara.fullerton@northerntrust.hscni.net">Barbara.fullerton@northerntrust.hscni.net</a></td>
<td>2563 5597</td>
</tr>
<tr>
<td>Barbara Pyper</td>
<td><a href="mailto:barbara.pyper@northerntrust.hscni.net">barbara.pyper@northerntrust.hscni.net</a></td>
<td>7672 5017</td>
</tr>
<tr>
<td>Roy Thompson</td>
<td><a href="mailto:roy.thompson@northerntrust.hscni.net">roy.thompson@northerntrust.hscni.net</a></td>
<td>7555 2219</td>
</tr>
</tbody>
</table>
20. **Review**  
**20.1** This procedure will be kept under review, and its operation and effectiveness will be examined on a two-yearly basis and revised if appropriate.

21. **Equality, Human Rights and DDA**  
**21.1** This policy has been drawn up and reviewed in the light of Section 75 of the Northern Ireland Act (1998) which requires the Trust to have due regard to the need to promote equality of opportunity. It has been screened to identify any adverse impact on the 9 equality categories and no significant differential impacts were identified, therefore, an Equality Impact Assessment is not required.

22. **Alternative formats**  
**22.1** This document can be made available on request on disc, larger font, Braille, audio-cassette and in other minority languages to meet the needs of those who are not fluent in English.
Charitable Trust Funds - Listing of Appendices

Appendix 1 - Charitable Trust Funds Cash Receipt
Appendix 2 - Charitable Trust Funds Acknowledgment Letter
Appendix 3 - Request for Approval of Expenditure Form
Appendix 4 - VAT Exemption form
Appendix 5 - Flow Chart: Process to be followed for the Procurement of Goods and Services from a Charitable Trust Fund
Appendix 6 - Summary of Lodgement form
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Appendix 12 - Establishment/Closure of a Charitable Trust Fund
Appendix 13 - Dormant Charitable Trust Funds – Review of Balances
### CHARITABLE TRUST FUNDS - RECEIPT

**Unit/facility:** 

**Received from:** 

**Address:** 

---

**Details Of Gift**

**Gifts In Kind**

**Purpose Of Gift**

**Signed:** 

**Designation:** 

**Date:** 

**Is Gift Aid Appropriate?** Yes/No 

**If yes has Gift Aid form been signed?**
Appendix 2

Charitable Trust Funds Acknowledgement Letter

To acknowledge donations to General Funds choose paragraphs 1 2 4 5
To acknowledge donations to Specific Funds choose paragraphs 1 3 4 5

Dear

1. On behalf of Northern Health & Social Care Trust, I wish to acknowledge receipt and thank you for your kind & generous donation of £00.00.

2. The Trust most gratefully accepts this gift that has been credited to the fund where it will be used to the best possible advantage of the Hospital/Unit and its patients/residents.
   OR

3. The Trust most gratefully accepts this gift that has been credited to the fund for the purpose of ___________________________.
   The Trust accepts liability to ensure that any residual balance will be used to the best possible advantage of the Hospital/Unit and its patients/residents.

4. An official receipt for your donation is enclosed.

5. I have also enclosed a document entitled: “Gift Aid – Helping Your Gift Go Further”. If you consider it appropriate, please complete the Gift Aid Declaration on this document and return it to me at the address below. This will enable the Trust to claim 25% back from the Inland Revenue on your donation.

Yours Sincerely

_________________________
# CHARITABLE TRUST FUND ACCOUNT

**REQUEST FOR APPROVAL OF EXPENDITURE**

(Please complete in BLOCK CAPITALS)

<table>
<thead>
<tr>
<th>Please issue a cheque from Charitable Trust Funds for</th>
<th>£</th>
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<tbody>
<tr>
<td>Fund Name</td>
<td></td>
</tr>
<tr>
<td>Fund Number</td>
<td></td>
</tr>
<tr>
<td>Description of expenditure requested:</td>
<td></td>
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</tbody>
</table>

| Payee Name                                           |   |
| Payee Address                                        |   |

Name of person requesting expenditure

<table>
<thead>
<tr>
<th>Designation</th>
<th>Department</th>
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<tr>
<th>Signature</th>
<th>Date</th>
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## EXPENDITURE AUTHORISATION

(Appropriate authorisation MUST be obtained by the requisitioner Unauthorised forms will be returned)

<table>
<thead>
<tr>
<th>Expenditure up to £500</th>
<th>(Head of Dept)</th>
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<tbody>
<tr>
<td>£500</td>
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</table>

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<tr>
<th>Expenditure in excess of £500 (Up to £2,500)</th>
<th>(+ Ass’t Director)</th>
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<tr>
<th>Expenditure in excess of £2,500 (Up to £5,000)</th>
<th>(+ Trust Director)</th>
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<th>Expenditure in excess of £5,000</th>
<th>(+ Chief Executive)</th>
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**Note: Completed forms should be forwarded to The Central Cash Office Braid Valley site, Cushendall Road, Ballymena**

For use by Finance Dept

<table>
<thead>
<tr>
<th>Fund Balance Checked</th>
<th>Payment Category</th>
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<th>Payment Prepared By</th>
<th>Payment Certified By</th>
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<tr>
<td>Cheque No</td>
<td>Cheque Amount</td>
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<tr>
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</tbody>
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VAT Exemption Form

PURCHASE BY AN ELIGIBLE BODY OF MEDICAL, SCIENTIFIC ETC. EQUIPMENT

Order Number: ---------------------------------------------

(Tick boxes as appropriate)

PART 1 - To be completed by the Purchaser

I: ........................................................................

(Full name)

of: ........................................................................

(Status in organisation)

(Name and address of organisation)

Declare that the above named organisation is: Buying ☐ or hiring ☐ from

(Name and address of supplier)

The following: (Description of goods or services)

which I believe are:

- Medical Equipment ☐
- Laboratory Equipment ☐
- Video Equipment ☐
- Refrigeration Equipment ☐
- Sterilizing equipment ☐
- Computer equipment ☐
- Scientific equipment ☐

Parts or accessories of the equipment indicated above ☐

Repairs or maintenance of the equipment indicated above ☐

I also declare that the goods are to be used in:

- Medical Research ☐
- Medical Diagnosis ☐
- Medical Training ☐
- Medical Treatment ☐
- Veterinary Research ☐
- Veterinary Diagnosis ☐
- Veterinary Training ☐
- Veterinary Treatment ☐

I have read the guidance in the Customs and Excise VAT Notice 701/6 and apply for zero-rating of the supply under group 15, items 5 or 6 of the zero-rate schedule to the Act 1994

(Signed) ..........................................................(Date) ..........................................................

Part 2 – for the supplier

I have read the guidance Customs and Excise Vat Notice 701/6 and agree that the goods/services come within the category indicated above (or come within the alternative eligible category of equipment)

Notes (e.g. any steps taken to verify the declared particulars) .................................................................
Appendix 5

Process to be followed for the Procurement of Goods & Services from a Charitable Trust Fund

1. **FUND MANAGER AUTHORISES PAYMENT FOR ITEM FROM CT FUND**
   - IS A NON STOCK REQUISITION REQUIRED
     - NO → **CTRE FORM COMPLETED, RECEIPTS, COURSE APPLICATION FORMS ETC ATTACHED**
     - YES → **APPROPRIATE AUTHORIZATION OBTAINED BY REQUISITIONER**

2. **NON-STOCK REQUISITION COMPLETED CLEARLY STATING CT FUND NAME & NUMBER AND APPROPRIATELY AUTHORISED**
   - DOES REQUISITION REQUIRE IT APPROVAL
     - NO → **SEND REQUISITION TO REGIONAL SUPPLIES**
     - YES → **SEND TO I.T. FOR APPROVAL**

3. **IS ALL DOCUMENTATION COMPLETE AND CORRECTLY AUTHORISED**
   - NO → **RETURN TO REQUISITIONER FOR COMPLETION**
   - YES → **ORDER RAISED BY REGIONAL SUPPLIES CLEARLY STATING FUND DETAILS**

4. **WHITE COPY TO SUPPLIER** → **GOODS DELIVERED** → **BLUE COPY TO POINT OF DELIVERY** → **GOODS RECEIVED** → **PINK COPY TO CENTRAL CASH OFFICE**

5. **BLUE COPY SIGNED AND FORWARDED TO CENTRAL CASH OFFICE** → **INVOICE ISSUED TO CENTRAL CASH OFFICE** → **PAYMENT PROCESSED BY CENTRAL CASH OFFICE**
Appendix 6

Summary of Lodgement Form

CHARITABLE TRUST FUNDS

SUMMARY OF LODGEMENT

Facility: ________________________________________________

Lodgement Date: ___________ Lodgement No: ___________

**Lodgement Details**

Receipt Numbers: ________________ to ________________

Total value of cheques: £_________ Total value of Cash: £_________

Total Lodgement: £______________________________

I confirm the above lodgement has been made to Northern Health & Social Care Trust Charitable Trust Fund Bank Account:

Signed: __________________________________________________________________

Designation: __________________________________________________________________

Date: __________________________________________________________________

This completed form should be attached to relevant receipts and forwarded immediately to the Central Cash Office (Braid Valley site) for processing.
Charity No: XXXXXXX

GIFT AID – HELPING YOUR GIFT GO FURTHER

Are you a Taxpayer?

If so, you could increase your gift to Northern Health & Social Care Trust by 25% at no extra cost to yourself!

Simply sign the gift aid declaration below and the Trust can claim 25% back from the Inland Revenue on your donation or any future donation. The only requirement is that you must be a taxpayer paying sufficient income tax or capital gains tax to cover the tax deducted from your donations. If you require any further details please contact us. Thank you.

GIFT DECLARATION FORM

Donor details (Please PRINT)

Name: ________________________________

Address: ______________________________

___________________________________________________________________________

Details of Donation: __________________________________________________________

Amount of Donation: £_______________ Date of Donation: _________________

Receipt No: ______________________

PLEASE SIGN THE DECLARATION BELOW

I want Northern H&SC Trust to claim back tax on this gift and any further donations I make to Northern H&SC Trust from: ________________ as Gift Aid donations.

I confirm I am a UK taxpayer and I pay sufficient income tax or capital gains tax to cover the tax deducted on my donations in each tax year.

I realise I can cancel this declaration at any time.

SIGNED: ____________________________ Date: ____________________________
## REGISTER OF CLOSED/SUBSUMED CHARITABLE TRUST FUNDS

<table>
<thead>
<tr>
<th>Fund No</th>
<th>Fund Name</th>
<th>Director</th>
<th>Fund Manager</th>
<th>Reason For Closure</th>
<th>Date Closed</th>
<th>Approved by Director of Finance</th>
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</table>
## REGISTER OF CHARITABLE TRUST FUNDS

<table>
<thead>
<tr>
<th>Fund No</th>
<th>Fund Name</th>
<th>Director</th>
<th>Fund Manager</th>
<th>Address for correspondence</th>
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Cash Receipt Acknowledgement Form

Acknowledgement of Receipts

Date: ________________

Receipt No: ________________ To: ______________________

For the purpose of: ________________________________________

Issued to: ________________ Dept: ______________________

Issued by: ______________________

I acknowledge receipt of the above receipts from Central Cash Office NHSCT.

SIGNED: ______________________ Date: ______________________

PLEASE SIGN & RETURN THIS RECEIPT TO CENTRAL CASH OFFICE
Braid Valley site, Cushendall Road, Ballymena
### PART A

**Northern Health and Social Care Trust**

<table>
<thead>
<tr>
<th>Your Reference Or Date</th>
<th>Details of Payment</th>
<th>Amount</th>
</tr>
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<tbody>
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</table>

**Remittance Advice**

Remittance address:

**Date:**

**Cheque No:**

**Sub Total** £ -

**Vat** £ -

**Cheque Enclosed** £ -

---

### PART B (Retained)

**Remittance Advice**

Remittance Address:

**Date:**

**Cheque No:**

**Fund No:**

<table>
<thead>
<tr>
<th>Your Reference or Date</th>
<th>Details of Payment</th>
<th>Amount</th>
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</table>

**For Cash Office Use Only**

<table>
<thead>
<tr>
<th>P.P.P. Acc. No:</th>
<th>Account Balance:</th>
<th>Payment Prepared By:</th>
<th>Payment Authorised By:</th>
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---
## ESTABLISHMENT/CLOSURE OF A CHARITABLE TRUST FUND

### Section 1 - Establishment Of A New Charitable Trust Fund

<table>
<thead>
<tr>
<th>Fund Name:</th>
<th></th>
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</thead>
<tbody>
<tr>
<td>The Purpose of the fund is:</td>
<td></td>
</tr>
<tr>
<td>Fund Manager:</td>
<td></td>
</tr>
<tr>
<td>Designation/Department:</td>
<td>Ext No:</td>
</tr>
<tr>
<td>Director’s name:</td>
<td>Ext No:</td>
</tr>
<tr>
<td>Monthly Charitable Trust Fund Statement to be issued to:</td>
<td></td>
</tr>
<tr>
<td>Name of Secondary Fund Holder</td>
<td></td>
</tr>
</tbody>
</table>

Signed: ______________________ (Fund Manager) Date: ________________

Application supported by Directorate representative on CTF Advisory Committee

Signed: __________________________ Date: ________________

Approval of Assistant Director _________________ Date: ________________

### Section 2 – Change of Fund Manager in respect of a Charitable Trust Fund

<table>
<thead>
<tr>
<th>Fund Name:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund Number:</td>
<td></td>
</tr>
<tr>
<td>Transfer From:</td>
<td>Transfer To:</td>
</tr>
<tr>
<td>(Fund Manager)</td>
<td>(Fund Manager)</td>
</tr>
<tr>
<td>Address:</td>
<td></td>
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</table>

I consent to the above transfer: __________________________ Date: ________________

(Director)
Form CTNF

Section 3 – Closure of a Charitable Trust Fund

| Fund Name: | ___________________________________________________________ |
| Fund Number: | ___________________________________________________________ |
| Reason for closure: | ___________________________________________________________ |

Fund Manager | Signature__________________________________Date____________________ |
Signed: | Signature____________________________________Date____________________ |
(Director) |

NOTE: COMPLETED FORM TO BE FORWARDED TO CENTRAL CASH OFFICE AT BRAID VALLEY SITE, BALLYMENA

Section 4 – For use by Finance Dept.

1. New Fund approved by Assistant Director of Finance: __________________(Signature)

   Fund Number: | ___________________________________________________________ |

   Fund Opened: | ___________________________________________________________ | (Date)

2. Fund Transfer: | ___________________________________________________________ | (Date)

   ____________________________ (Approved by Director of Finance)

3. Fund Closed: | ___________________________________________________________ | (Date)

   Finance Officer: | ___________________________________________________________ | (Signature)

Revised 29/5/2012
# DORMANT CHARITABLE TRUST FUNDS - REVIEW OF BALANCES

<table>
<thead>
<tr>
<th>Fund No</th>
<th>Fund Name</th>
<th>Fund Manager</th>
<th>Fund Balance</th>
<th>Date of last transaction</th>
<th>Proposal</th>
<th>Accepted/Declined*</th>
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Recommended By: ___________________________ Date: ______________

Approved By: ___________________________ Date: ______________

* to be completed by Director of Finance