South Eastern Health and Social Care Trust

ANNUAL REPORT OF BOARD COMMITTEE EFFECTIVENESS: CHARITABLE FUNDS COMMITTEE 2025/26

1.0 Introduction

1.1 As part of the Charitable Funds Committee's obligations to Trust Board, the Committee is required to provide assurance on an annual basis that it is discharging its remit as set out in its Terms of Reference including details of how this was achieved. The Committee is also required to confirm it has reviewed its Terms of Reference (again on at least an annual basis) to ensure they remain fit for purpose. In addition, the Committee is required to consider its overall effectiveness and review the operation of its Programme of Work for the preceding year.

1.2 This Annual Report brings together an overview of the Committee's work during 2025/26 including a summary of key achievements.

1.3 *The Report in draft version was reviewed and approved by Members on 17 June 2026. The final version was tabled at the Board meeting held on 24 June 2026*.

2.0 Chair's Foreword: Ms Siobhan McCauley

2.1 2025/26 marks my first full year as Chair of the Charitable Funds Committee. I have been struck by the numerous examples of charitable giving to the Trust and wish to acknowledge the many individuals (including our own staff) as well as external groups who have donated in support of service users and staff wellbeing. I remain encouraged by the generosity of spirit from so many and thank everyone for your support particularly in these financially constrained times.

2.2 I wish to record my appreciation to Mr Norman McKinley who has become an established Non-Executive Member of the Committee as well as to Executive Directors for their contribution throughout 2025/26 with a special thank you to Mr Charlie Martyn who retired as Medical Director in November 2025. Charlie's commitment to the Committee has been invaluable over many years and we wish him the very best for the future. We welcomed Professor Stephen Kirk - as Medical Director and Committee Member - who brings a wealth of experience not just from his extensive professional career but also as an experienced charity trustee. We look forward to drawing on his expertise in the years ahead. Finally, the Committee has also been very ably supported by the Finance Directorate - my sincere thanks to Ms Lyn Benson and her team for their ongoing collective efforts.

2.3 I am conscious of the significant work undertaken between, in preparation of and during meetings to ensure the best possible assurance for Charitable Funds. Amongst key matters covered during 2025/26, we made important progress in restructuring our funds in preparation for Charity Commission of Northern Ireland (CCNI) registration. This has been a long running process but I am pleased we are

entering its final phases. CCNI registration highlights the duties of charity trustees to have regard to the public benefit requirement and how we show we meet it. I envisage further work to ensure proposals presented to the Committee meet three key features namely that the clearly identified benefit must:

- Flow from the charitable purposes for which we hold funds in trust i.e. that there is a clear understanding of our purposes and the benefit which flows from them while noting benefit may be direct, indirect or wider by definition;
- Be capable of being demonstrated i.e. by being recognisable, identifiable, definable or capable of description;
- Be beneficial – not harmful.

2.4 I am satisfied the Committee has discharged its duties in line with its Terms of Reference in so far as it has had the ability to do so based on the information presented throughout 2025/26. I am also pleased to report the Committee followed a Programme of Work (PoW) subject to a number of in-year changes. I envisage Members will continue to refine the PoW to ensure we remain on a strong footing to provide robust assurances to Trust Board and the Accounting Officer that a sound system of internal control is in place with respect to the Committee's defined remit.

3.0 Membership of Committee

3.1 The Committee is comprised of two Non-Executive Directors alongside three Executive Directors as determined by Trust Board. Following review, the Chair of Trust Board has asked for a Non-Executive Director to be added to ensure parity between Non-Executive and Executive Directors with the Chair of the Committee having a casting vote - strengthening overall resilience and business continuity.

3.2 Appendix 1 hereto details Committee membership and attendance during 2025/26. 67% attendance is expected of Members (as per the Governance Controls Assurance KPI) though it is recognised there can be absence for unavoidable reasons. Given the relatively small number of Members, efforts were made to ensure availability was confirmed in advance so business could be transacted. The addition of another Non-Executive Director will assist in this regard.

4.0 Frequency of Meetings

4.1 In accordance with the Terms of Reference, meetings should be held no less than three times each financial year which was achieved by way of meetings on 18 June 2025, 24 September 2025 and 30 January 2026.

5.0 Remit of Committee

5.1 The Committee's remit (as set out in its Terms of Reference) is reviewed on an annual basis. As part of the 2025/26 review, the Chair initiated a piece of work to ensure appropriate narrative on existing charity legislation was clearly set out in the Terms of Reference with a revised draft endorsed by Committee and subsequently approved by Trust Board on 26 November 2025 (SET/144/25).

5.2 In order to discharge its remit effectively, the Committee also maintains a Programme of Work to be reviewed on an annual basis. The 2025/26 review was considered on 18 June and 24 September 2025 resulting in minor changes. For 2026/27, the Committee plans to complete the review in January 2026.

5.3 In terms of evidencing how the Committee approached its work during 2025/26, the discharge of its remit (based on its current Terms of Reference) is outlined below:

Remit	**How is this discharged**	**When last performed**
The role of the Committee is to review the administration, including banking arrangements, of Charitable Funds, their investment and disbursement.	The issuing of appropriate agendas and detailed papers for Committee meetings Ensuring Terms of Reference (ToR) and Programme of Work (PoW) are fit for purpose via annual review. Considering a Financial Report prepared by the Finance Team.	Actioned: as per the agreed meeting schedule. Actioned: 18 June & 24 September with Board update on 26 November 2025. A detailed Financial Report was considered on 24 September 2025 & 30 January 2026.
Ensure the purposes to which funds may be applied are to assist in the provision of health and social care in accordance with current legislation, policies and procedures relevant to Charitable Funds in accordance with Standing Financial Instructions and other associated regulations.	Considering a Financial Report prepared by the Finance Team. Consideration of written Proposals for support of projects to be undertaken.	A detailed Financial Report was considered on 24 September 2025 & 30 January 2026. Written Proposals were considered on 18 June 2025 & 30 January 2026.
Delegated approval for expenditure in support of sponsored projects for values over £50,000. Delegated authority can be taken forward with the agreement of the Chair and an Executive Director member of the Committee (acting jointly) when approval is required.	Consideration of written Proposals for support of projects to be undertaken. Via e-mail outwith meetings.	Written Proposals were considered on 18 June 2025 & 30 January 2026. During 2025/26, 1 proposal was approved outside of meetings.

The Committee holds delegated authority to approve documents listed in its Terms of Reference.	Review and endorse for Board approval: 1. Draft Charitable Funds Accounts. 2. Revisions to its ToR.	 Actioned: 18 June 2025. Actioned: 24 September 2025.
The Committee will report to Trust Board annually.	Preparation of an Annual Report on Committee's work and effectiveness (2024/25).	Actioned: 18 June & 24 September then Board update on 26 November 2025.
The Committee will undertake:		
To manage Charitable Funds in line with Standing Financial Instructions, relevant Departmental guidance and current legislative requirements.	Considering a Financial Report prepared by the Finance Team. Receiving regular updates on the Common Investment Fund (CIF). Receiving updates on any Internal Audit recommendations.	A detailed Financial Report was considered on 24 September 2025 & 30 January 2026. Members received the 2024/25 CIF Annual Accounts & Report on 18 June 2025 as well as verbal updates on 24 September 2025 & 30 January 2026 following CIF meetings attended by the Chair & Director of Finance. As of 2025/26, this is now a standing agenda item at each meeting.
To review proposals & business cases to ensure they enhance patient care or staff wellbeing in accordance with relevant charity law including – but not limited to – Charities Act (NI) 2008, Charities Act (NI) 2013, Charities (Accounts & Reports) Regulations (NI) 2015 & Charities Act (NI) 2022.	Consideration of written Proposals for support of projects to be undertaken.	Written Proposals were considered on 18 June 2025 and 30 January 2026. A written update and proposed amendments to previously authorised uses of Charitable Funds was reviewed on 24 September.

To consider ratification of the creation of any new funds proposed by the Director of Finance where funds and/or other assets are received from donors in circumstances where the wishes of the donor cannot be accommodated within the scope of an existing fund.	Consideration of written proposals from the Director.	Members approved a written tabled proposal from the Director for the removal of designation of 5 named Funds on 30 January 2026.
Make recommendations as the Committee may consider appropriate on the potential for rationalisation of funds within statutory guidelines.	Consideration of written proposals from the Director.	There is an ongoing process of fund mergers in preparation for CCNI registration with updates set out in the Financial Report.
Ensure assets in ownership of, or used by, Charitable Funds will be maintained with the Trust's general estate and inventory of assets.	Considering a Financial Report prepared by the Finance Team.	A written update and proposed amendments to previously authorised uses of Charitable Funds reviewed on 24 September.
Ensure funds are not unduly or unnecessarily accumulated.	Considering a Financial Report prepared by the Finance Team.	An update is included within each Financial Report highlighting relevant funds.
Ensure expenditure from Charitable Funds is subject to appropriate Value for Money (VfM) considerations including procurement procedures.	Consideration of written Proposals for support of projects to be undertaken.	Members sought additional assurance on updates on sponsored projects brought to Committee. A template is being prepared to ensure key details are provided.
Ensure Annual Accounts are prepared in accordance with DoH guidelines & submitted to Trust Board within agreed timescales.	Considering the draft Annual Accounts prepared by the Finance Team in line with DoH/DoF guidance	Actioned: 18 June 2025.
On behalf of Trust Board, and, on the advice of EMT, consider and authorise appropriate policies & procedures in relation to Charitable Funds.	Considering draft policies & procedures tabled by the Finance team.	No draft policies or procedures were tabled during 2025/26.

6.0 Reporting Arrangements

Reporting Arrangements	How Discharged
Committee deliberations formally recorded and submitted to Trust Board.	Formal minutes are produced for each meeting with verbal reports to Trust Board as required. Approved minutes from the meeting held on 18 June 2025 were tabled at Public Trust Board on 26 November 2025 (SET/146/25), approved minutes from 24 September 2025 were tabled at Public Trust Board on 25 February 2026 (SET/36/26) and approved minutes from 30 January 2026 were tabled at Public Trust Board on 24 June 2026 (SET/106/26).
Annual Report/Review of Effectiveness submitted to Trust Board including assurance on the following:	Annual Report approved on 24 September 2025 & tabled at Trust Board on 26 November 2025 (SET/149/25).
- Completeness of relevant financial & performance reporting.	Actioned in so far as this Committee has a remit and based on the information presented to Members throughout 2025/26.
- Integration of governance arrangements.	Actioned in so far as this Committee has a remit and based on the information presented to Members throughout 2025/26.

7.0 Other Matters

The Committee will be administratively supported by the Board Secretary (or nominee).	Actioned: Committee secretariat support was provided for all meetings. Closer alignment of work undertaken by the secretariat and the Finance team to be taken forward.
Papers & agenda issued in sufficient time in advance of each meeting.	Actioned: Most Papers issued no later than five days prior to each scheduled meeting date. Further efforts will be made in the next financial year to ensure more timely receipt of papers ahead of meetings for Members.

8.0 Conclusion & Recommendations

Following discussion on 17 June 2026 and based on the information presented herein, Members concluded they were satisfied the Committee had carried out its duties appropriately during the year 1 April 2025 to 31 March 2026.

In the preparation of this Annual Report, a number of recommendations arise for consideration for 2026/27 namely:

(1) Ensuring a standard template is produced for the provision of written progress updates to ensure funds are being appropriately put to use;

(2) Ensuring consistent use of a standard template for written proposals;

(3) Development of an annual Progress or Impact Trust Board Report to demonstrate to the general public the public benefit arising from the use of Charitable Funds in support of the Trust's charitable purposes;

(4) Consideration of how to report outcomes from the use of delegated authority outwith meetings and for projects with a value below the threshold of £50k to assure Trust Board on the management of funds in line with Standing Financial Instructions, relevant Departmental guidance and legislative requirements as well as Value for Money considerations;

(5) Consideration on how to refresh the Annual Accounts – a recent example being the inclusion of five year trends on income and expenditure to evidence movement of funds;

(6) Further work to be completed to develop 'easy-read' guidance for the Committee and Trust Board on their obligations as Trustees with specific reference to those duties arising from CCNI registration;

(7) Closer alignment of work undertaken by the Committee secretariat and the Finance team in ensure documents are prepared in line with other Board Committees;

(8) Review and approval of the 2026/27 Committee Programme of Work to be actioned at the Committee meeting to be held in January 2026 in advance of the start of the new financial year.

Appendix 1

Summary of Charitable Funds Committee Meeting Attendance: 2025/26

		18.06.2025	24.09.2025	30.01.2026	%
Non-Executive Directors					
Siobhan McCauley	Chair of Committee & Non-Executive Director	✓	✓	✓	100
Norman McKinley	Non-Executive Director	✓	✓	✓	100
Executive Directors					
Wendy Thompson	Deputy Chief Executive, Director of Finance, Contracts & Estates	✓	✓	✓	100
Professor David Robinson	Deputy Chief Executive, Executive Director of Nursing, Midwifery & AHPs & Director of Support Services	✓	✓	✓	100
Mr Charlie Martyn	Medical Director	✓	Apology	N/A	50
Professor Stephen Kirk	Medical Director	N/A	N/A	✓	100
In Attendance					
Lyn Benson	Head of Financial Accounting & Financial Governance	✓	✓	✓	N/A
Martine McNally	Board Secretary/Assistant Director, Risk Management & Governance	✓	Apology (nominee present)	Apology (nominee present)	N/A