



YOUR CHARITY PROCEDURES

Version: June 2024



Elusen GIG Gogledd Cymru
**Awyr Las
Blue Sky**
The North Wales NHS Charity

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Contact the Charitable Support Team - BCU.CharitableSupport@wales.nhs.uk

Introduction

The North Wales NHS Charity, Awyr Las, which is also commonly known as charitable funds, and formally known as the Betsi Cadwaladr University Health Board (BCUHB) Charity aims to help ensure exceptional care is provided in our hospitals and help people lead healthier lives in our communities. The charity aims to bring together supporters, volunteers, advocates, funders and health care professionals who recognise that we need to sometimes go above and beyond what the NHS alone can provide to achieve these two aims.

If you are a BCUHB member of staff, this charity is your charity. The charity has over 400 different funds so people, voluntary groups and businesses across your local communities can support the ward or service that's closest to their hearts to help enhance and sometimes transform patient care and treatment. It's your charity, and you can help positively change the service you provide and greatly improve your patients' experiences in our hospitals and in our communities through encouraging support, participating in fundraising, submitting requests for funding, and raising awareness of the difference that donations make for patients, service users, volunteers and colleagues and our wider communities.

The Charity's registered Charity number is 1138976. Information on the charity's financial history can be found here: [Charity overview, BETSI CADWALADR UNIVERSITY HEALTH BOARD CHARITY AND OTHER RELATED CHARITIES - 1138976, Register of Charities - The Charity Commission](#)). Like many other NHS Charities, the Charity has a corporate trustee model (for more information, please see: [NHS charities guidance - GOV.UK \(www.gov.uk\)](#)). The Betsi Cadwaladr University Health Board's Charitable Funds Committee makes and monitors arrangements for the control and management of the Charity (charitable funds). Charitable Funds Committee Meeting records are publicly available here: [Charitable Funds Committee - Betsi Cadwaladr University Health Board \(nhs.wales\)](#).

It's important that the charity's procedures are adhered to by all BCUHB members of staff.

- 1.1** These procedures are intended as a guide for Fund Advisors and staff involved in the receipt and use of the charity's funds, herein described as 'charitable funds'. These procedures have been developed to underpin the [Charity's Standing Financial Instructions](#) and are reviewed annually by the Charitable Funds Committee.
- 1.2** For a list of up-to-date contacts in the Charitable Support Teams, please see the Awyr Las BetsiNet page.

Designated Funds

2.1 General

- 2.1.1** Within the charity there are numerous designated funds which support specific wards, services or programmes. These designated funds are established for internal purposes only and are not registered with the Charity Commission. There are also limited undesignated (general funds) within the charity. Within the designated and undesignated funds there are funds that are restricted, which can only be used for a particular purpose due to a legally binding agreement, and unrestricted funds which can be allocated at the discretion of the charity.
- 2.1.2** Every fund has at least two Fund Advisors, who act as the authorised signatories on the fund for purchases up to £5,000 (see section 4.1 Delegated Authorisation Levels). All Fund Advisors receive monthly statements listing the income and expenditure on the Fund, and all Fund Advisors must complete a Fund Advisor Accountability Agreement before taking on the role.
- 2.1.3** The Finance Director – Operational, acts as the Fund Advisor for undesignated (general) Funds.
- 2.1.4** Fund Advisors are responsible for ensuring that the expenditure they authorise from their funds is appropriate and fits in with the objects of the fund and the Charity. They are also responsible for ensuring that their designated fund is never in a deficit position.
- 2.1.5** The Charitable Support Team maintains a record of all Fund Advisors and must be notified of any changes on the Notification of Fund Amendments Form. All changes must be authorised by either one of the current Fund Advisors for the specific fund or the relevant Senior Manager (see list in section 4.1 Delegated Authorisation Levels).
- ## 2.2 Request for a New Fund
- 2.2.1** New designated funds can be requested by completion of the 'New Fund Request Form'. New funds require authorisation from the Assistant Charity Accountant and Head of Charitable Support before they can be set up.
- 2.2.2** New funds must only be set up where there is no other appropriate fund available and where the Fund Advisors agree to put plans in place to generate a minimum income of £500 per annum into the fund.
- 2.2.3** Before a new fund is activated, the Fund Advisors must sign a Fund Advisor Accountability Agreement to accept the roles and responsibilities that come with managing a fund.

Income

3.1 Donations

- 3.1.1** All gifts and donations shall be received and held in the name of the charity and administered in accordance with BCUHB's policy for cash and cheque receipts.
- 3.1.2** Where practical, donors should be directed to one of the General Offices or the Charitable Support Team to pass on their donation. Charitable donation receipt books are available in most wards.
- 3.1.3** If a donation is to be made by cheque, the donor should be advised to make the cheque payable to 'BCUHB'.
- 3.1.4** All cheques and cash income items are to be formally receipted on the day of arrival at the local General Offices.
- 3.1.4** Cash or cheques received directly by any BCUHB site which does not have access to a local General Office facility, must be forwarded to the General Office in Ysbyty Gwynedd, for the attention of the Charitable Support Team, as soon as possible and no later than within 5 working days of the original receipt date. A receipt should be requested for retaining locally and to ensure the safe receipt by that department.
- 3.1.5** Post or forward dated cheques should be, in the majority of cases, returned to sender for amendment. However, should the maturity date be within 10 working days, it is permissible to hold the cheque in a safe for banking on or just after that maturity date.
- 3.1.6** BCUHB has the facilities to receive card payments (in person or by telephone) at the Wrexham Maelor Hospital General Office. Anyone wishing to donate using a credit or cash card must call the General Office team on 03000 847575 / contact the Wrexham Maelor Hospital and request to speak with the General Office team or visit in person.
- 3.1.7** An official charity thank you letter must be issued to donors for all donations received where donor contact details are provided. This must be issued through the Charitable Support Team and act as a receipt, to ensure that:
- The donors' intentions have been clearly identified, but do not impose a trust;
 - The terms of the donation are not too restrictive and do not impose undesirable or administratively difficult objectives;
 - The terms of the donation do not legally create a new charitable fund; and
 - The donation is for a charitable purpose.
- 3.1.8** A charitable donation receipt should be completed by the member of staff who accepts a charitable donation on a ward / in a department / in a General Office. A copy of this receipt should be given to the donor or their representative.

Income (continued)

- 3.1.9** All donors must be thanked by the Charitable Support Team. Should a BCUHB member of staff wish to send a separate personal thank you note, they are of course permitted to do so.
- 3.1.10** The charity reserves the right to refuse certain donations if they are not considered appropriate, in accordance with Charity Commission guidance. For further advice on this, please consult the Charitable Support Team.
- 3.1.11** All donations must be banked and recorded in the official Charity's bank account. Staff are specifically not authorised to hold unofficial bank or other accounts for monies received as part of their NHS work, or received under the auspices of the charity or BCUHB. Staff not complying with this requirement may be referred to the Counter Fraud Team and risk disciplinary action.
- 3.1.12** All Gifts in Kind (non-monetary gifts) must be recorded here [Logging non-monetary donations.](#)

3.2 Gift Aid

- 3.2.1** If a taxpayer makes a donation to a registered charity and completes a Gift Aid declaration, then the Charity can re-claim the basic rate tax on that donation. Currently, this is an additional 25% of the original donation.
- 3.2.2** When a donation is received, the donor should always be asked to complete the Gift Aid declaration section of the Charitable Funds receipt, if they are eligible (i.e. a UK taxpayer). This maximises the donation to the Charity, at no additional cost to the donor.
- 3.2.3** Should an opportunity to claim Gift Aid be missed on receipt of the donation, the Charitable Support Team will send a retrospective claim form to the donor.

3.3 Legacies

- 3.3.1** The Charitable Support Team is responsible for dealing with all aspects of legacies and bequests. Any emails, letters or documentation received in relation to legacies should be forwarded to the Charitable Support Team. The Charitable Support Team should be notified of any funds or other assets received from a legacy or bequest.
- 3.3.2** Any enquiries regarding the wording of Wills must be referred to the Charitable Support Team.

Income (continued)

3.4 Fundraising

- 3.4.1** All fundraising activities should be covered by suitable measures so as to protect the Charity's name and reputation by inadvertent association with disreputable methods or organisations and individuals. When developing fundraising plans or planning events and appeals, or upon being made aware of a fundraising event, staff must complete a [Fundraising Registration Form](#).
- 3.4.2** All Fundraising activities and events held by BCUHB staff members and members of the public to raise money for a charitable fund must be recorded here [Fundraising Registration Form](#) by the staff member or by the member of the public organising the event or activity.
- 3.4.3** All monies raised through fundraising activities and events should be passed on to the charity within 6 weeks of completing the fundraising event or activity. If fundraisers are having difficulty collecting sponsorship money, the Charitable Support Team should be informed.
- 3.4.4** All monies raised in aid of healthcare services or hospitals must be paid over in full to the charity unless an alternative arrangement has been agreed with the Charitable Support Team. All cheques must be made out to 'BCUHB'.
- 3.4.5** All monies raised from fundraising in the Charity's name must be banked and recorded in the Charity's bank account.
- 3.4.6** Fundraising advice, support and materials are available through the Charitable Support Team.
- 3.4.7** Where appropriate, Gift Agreements or Joint Working Agreements between the Charity and the donor should be drawn up by the Charitable Support Team.

3.5 Gifts in Kind

- 3.5.1** A gift in kind is a non-monetary donation of any amount. All gifts in kind to hospitals and healthcare services must be registered with the Charitable Support Team, including vouchers of all amounts and food or items that are donated for events and activities.
- 3.5.2** All gifts in kind must be recorded on the [Gifts in Kind \(non-monetary donations\) Log](#) by the staff member who receives the gift or donation.

Income (continued)

- 3.5.3** All gifts in kind that meet two or more of the following criteria must have approval from the relevant Integrated Healthcare Community (IHC) Director (or equivalent) and Finance Director - Operational, before receipt of the gift in kind can be approved:
- a) The total value of the donated items is over £5,000
 - b) More than one ward / department / service to benefit from the donated items
 - c) Deemed to be high risk by the Charitable Support Team for reasons including potential reputational damage or a health and safety risk
- 3.5.4** Should a staff member wish to approach businesses or community organisations for gifts in kind for events or fundraising activities (for example for staff development sessions or raffles) they must first receive approval to do so from the Charitable Support Team by completing a Request for Gifts in Kind Form.
- 3.5.5** All staff that wish to organise a raffle on BCUHB premises or online / off site for their ward or department must first complete a Fundraising Registration Form. It is important that all raffles held are compliant with Gambling Commission regulations.
- 3.5.6** All staff that are made aware of online fundraising pages that have been set up to raise money for a ward or service must report them through completing a Fundraising Registration Form. It is important that the Charitable Support Team are made aware of all online fundraisers to maximise potential income, as some online services have high charges and do not enable donors to increase the value of their donations through Gift Aid.
- 3.6 Other Income**
- 3.6.1** Sponsorship (additional funding to support event or activity costs in return for benefits for the sponsor) can be sought for events or activities. Staff that wish to secure sponsors must first complete a Sponsorship Opportunities Registration Form.
- 3.6.2** Staff that want to raise money or approach an external charitable funder for an item or project with costs that exceed £5,000 must complete an 'Establish a Fundraising Appeal' form in order to receive the necessary permissions to do so.
- 3.6.3** Not all income received by BCUHB for health purposes is charitable. If you are unsure whether something should be classed as charitable or not, please contact the Charitable Support Team.
- 3.6.4** Monies received from organisations for work done by members of staff during BCUHB's time should not be banked into one of the Charity's funds, but should be banked into exchequer funds.

Income (continued)

3.6.5 Monies received from organisations in order to carry out a specific piece of research should not be put into the Charity. Please speak to the Charitable Support Team about how to deal with any research monies.

3.6.6 All charitable income from charitable sources should be reported to the Charitable Support Team, even when a decision has been made for the funding to be received by BCUHB and not through charitable funds.

Expenditure

4.1 Delegated Authorisation Levels

4.1.2 Authorisation of expenditure from the charity is subject to the following approvals (inclusive of VAT where applicable):

Expenditure amount	Approval required
Up to £5,000	<ul style="list-style-type: none"> • A Designated Fund Advisor (NB, a minimum of one Fund Advisor needs to approve a funding request) • Assistant Charity Accountant
£5,001 +	<ul style="list-style-type: none"> • Designated Fund advisor; plus • Charity Accountant; plus • Relevant Senior Manager; plus • Relevant Executive Lead Sponsor; plus • Relevant Chief Financial Officer • If applicable, the application / business case needs to have the approval of the Medical Devices Group (MDG), Research and Development Team (R&D) or the Information Management (IM&T) Group and the Capital Improvement Group (CIG) • Executive Team approval for capital assets over £5,000 • plus Charitable Funds Committee approval
£1m +	<ul style="list-style-type: none"> • All of the above • BCUHB Board • Welsh Government

Senior Managers would include one or more of the relevant persons below:

- IHC Directors
- MH&LD
- North Wales Services (inc. radiology, pathology, cancer)
- Women and Children's

All requests for the funding of the following expenditure must need to receive Charitable Funds Committee approval irrespective of the value

- Staff salaries
- Research and development expenditure
- Overseas training requests including conferences and seminars requiring the attendance of participants outside of the UK
- Higher award and academic studies for which significant benefit to the Health Board can be quantified through training and development objectives
- Requests of any nature resulting in ongoing charitable funds/grants commitment
- Unusual or novel expenditure requests

All charitable funding requests MUST be submitted through the following forms:

- **Funding Application Form (Under £5,000)**

Or

- **Funding Application Form (Over £5,000)**

All applicants are expected to request a quote from procurement in advance of requesting funding for all tangible items (medical and non-medical equipment including furniture). The Procurement Team are usually able to provide a quote within 2 working days. You can obtain a quote by emailing NWSSP.nwales.procurement@wales.nhs.uk.

Additionally, all requests for the funding of staff salaries, regardless of value, must be approved by the Charitable Funds Committee.

4.2 Ordering via Oracle

- 4.2.1** Wherever possible, expenditure of charitable funds should be processed through the Oracle requisition system.

Please see flowcharts in Section 6 for a guide on what approvals are required before funding can be granted

- 4.2.2** If the order is for less than £5,000 and from a designated fund then it can be placed directly onto Oracle. A non-catalogue requisition should be created and coded to the relevant fund. The financial code will be 050-9999-93045-xxxx-000000 where xxxx is the fund number.

- 4.2.3** The requisition should be forwarded to a Fund Advisor for the fund that is to be charged. A list of Fund Advisors is available on the Awyr Las BetsiNet page, or from the Charitable Support Team. To send a requisition to a person who is not your normal approver, in the Approvals section of the requisition process, click on 'Manage Approvals', search for and select the required approver. If the Fund Advisor is not included on the list of approvers, please attach an email of support for the funding from the Fund Advisor and select the Assistant Charity Accountant (see names of Charitable Support Staff on the Awyr Las BetsiNet) as the First Approver. The requisition should then be submitted.
- 4.2.4** When a Fund Advisor receives a requisition for approval, they should check the details of the requisition to ensure they are happy and that there are sufficient funds available. They should then click on 'Approve and Forward' and select one of the Charitable Support Team as the next approver (please select the Assistant Charity Accountant - see the Awyr Las BetsiNet page for names of the team).
- 4.2.5** If an order is for more than £5,000, prior to placing a requisition on Oracle the Funding Application (Over £5,000) must be completed, and Charitable Funds Committee approval must be granted before a requisition is submitted. Once all of the required approvals have been obtained, you will be informed that a requisition can be raised.

All applicants are expected to request a quote from procurement in advance of submitting an application for tangible items (medical and non-medical equipment including furniture). All expenditure over £5,000 must involve procurement services and receive multi quotes. The Procurement Team are usually able to provide a quote within 2 working days. You can obtain a quote by emailing NWSSP.nwales.procurement@wales.nhs.uk.

4.3 Other Expenditure Requests

- 4.3.1** If it is not possible to use Oracle, and the order only requires Fund Advisor's approval (i.e., it is under £5,000 and from a designated fund), a manual request for payment may be sent to the Charitable Support Team using the [Payment Request Form](#).
- 4.3.2** Petty cash should not be used for charitable expenditure, unless agreed in advance with the Charitable Support Team with a limit of £30 per claim. This £30 limit may be increased in special circumstances with approval from the Charitable Support Team.
- 4.3.3** Journals can only be used to transfer expenditure to the Charity where the Charitable Support Team have been notified in advance and agreed to the journal. The notification should include details of the expenditure, the amount and the fund to be charged. It should also include approval from the relevant Fund Advisor. If it is considered appropriate that the expenditure is funded by the Charity, then the Charitable Support Team will issue confirmation that the journal can be posted. Any expenditure journals that are posted to the Charity without agreement will be reversed.

Expenditure (continued)

4.3.4 All expenditure that requires approval over and above that of the Fund Advisor must be submitted to the Charitable Support Team using the Funding Application Form (under £5,000 or over £5,000). All required approvals (except for from the Charitable Funds Committee) should be obtained prior to submission to the Charitable Support Team, though the Charitable Support Team can support with obtaining these approvals as required.

All applicants are expected to request a quote from procurement in advance of submitting an application for tangible items (medical and non-medical equipment including furniture). All expenditure over £5,000 must involve procurement services and receive multi quotes. The Procurement Team are usually able to provide a quote within 2 working days. You can obtain a quote by emailing NWSSP.nwales.procurement@wales.nhs.uk.

4.3.5 Where requests need to go to the Charitable Funds Committee for approval, applications need to be submitted to the Charitable Support Team two weeks prior to the meeting date. Committee Grant Decision Meeting dates can be found on the Awyr Las BetsiNet page under 'Funding Applications'. Following the meetings, the lead applicant will be informed of the outcome within five working days.

4.3.6 For all expenditure requests that are approved by the Charitable Funds Committee, a report on the outcomes of the bid must be submitted to the Charitable Support Team once the funding has been utilised. This should state how the objectives detailed in the original request have been met and the benefits realised through the use of the funding. This will be reported publicly in the Charitable Funds Committee.

4.4 Approval time frames

4.4.1 All approvals have a six-month timescale attached to them, during which time the agreed funding must be spent, or the approval will be withdrawn.

4.4.2 If the purchase cannot be made within this time frame and there is a valid reason for delay (e.g. purchase is subject to a tender exercise, equipment is being trialled), then an extension may be given. Requests for extensions should be submitted to the Charitable Support Team before the approval expires. If an extension request is not received and the funding has not been spent, then the approval will be automatically withdrawn six months after the approval date.

4.4.3 The six-month time frame does not apply to projects that have a defined length, as specified in the initial request. The deadline for these approvals is the stated project end date or the date agreed by the Charitable Funds Committee.

Expenditure (continued)

4.5 Types of Expenditure

- 4.5.1** All Charity expenditure must be demonstrably effective and efficient in furthering the Charity's objectives. The number of steps between the funded expenditure and the Charity's objects must be carefully considered before funding is approved. In addition, it must be considered whether other uses of a fund would better meet the Charity's objectives.
- 4.5.2** Any expenditure with revenue implications for BCUHB must be agreed with the relevant Senior Manager and the relevant Chief Financial Officer before it is incurred.
- 4.5.2** Fund Advisors do not have the authority to commit the Charity or BCUHB to expenditure that does not comply with this document and any contraventions of these regulations will be reported to the Charitable Funds Committee.
- 4.5.3** Some examples of the types of expenditure that are considered appropriate from the Charity include:
- Medical equipment
 - Chairs for patients
 - Improvements to the patient environment (e.g. refurbishment of wards)
 - TVs for patient areas
 - Bedside lockers
 - Fridges/toasters/microwaves/fans/heaters for patient areas
 - Wigs for cancer patients/dermatology patients (alopecia)
 - Toys and entertainment equipment for patients
 - Newspapers for patient areas
 - Water and water dispensers for patient areas
 - Patient transport costs that are not covered through NHS funding
 - Support for volunteers (e.g. uniforms, travel expenses, refreshments)
 - Educational books and materials
 - Non-mandatory training for staff
 - Attendance at conferences/study days
 - Health promotion projects/campaigns
 - Maintenance of fish tanks in patient areas
 - Arts projects
 - Staff costs for a specific project with a defined scope and timeframe
 - Research projects
 - Alternative/complimentary therapies for patients
 - Staff health and wellbeing initiatives
 - Birthday cakes for patients
 - Catering and hospitality for patients and their relatives
 - Catering for training events.

Expenditure (continued)

4.5.4 Types of expenditure that are not allowed to be funded from the Charity include:

- Equipment for staff that is required or recommended by Occupational Health
- Ongoing funding of staff posts beyond 2 years
- Retirement gifts/parties
- Flowers/gifts for staff who are sick
- Birthday flowers/gifts for staff
- Mandatory training for staff
- Alcohol
- Tobacco
- Items for individual patient benefit.

4.5.5 Staff salaries – in certain circumstances, staff salaries can be funded by the Charity. As stated in section 4.1. Delegated Authorisation Levels, all requests for the funding of staff salaries, regardless of value, must be approved by the Charitable Funds Committee. The Committee will look at each case individually, but are more likely to approve such funding where the request relates to a specific project for a fixed time period. Before staff salary requests go to the Committee, they need to be reviewed and approved by Workforce & Organisational Development to ensure there are no employment rights issues.

4.5.6 Patients Christmas presents/parties –

- Wards are encouraged to hold a small party on Christmas Day and buy chocolates / crackers / party items for their patients. Wards are entitled to have up to £50 for this purpose. This £50 is available from designated funds only, and all staff organising a patients' Christmas party must check with their relevant Fund Advisor that they can use these funds for this purpose. The £50 can be reimbursed at General Offices through the BCUHB petty cash scheme.
- Should staff wish to give their patients additional gifts at Christmas time, they must complete a Request for Gifts in Kind Form in order to receive an authorisation letter to approach local businesses / community groups to ask for gifts in kind to give as patient presents. All staff who work with patients directly, including those that can't access a designated charity fund, may request a letter of authorisation to approach businesses for Christmas gifts for their patients. All gifts in kind must be recorded on the Gift in Kind Log.

4.5.7 Staff functions – payments for staff functions can be made under the following principles:

- Staff functions can only be paid for from designated funds that have been donated for the benefit of staff. Funding towards a staff function is to come from that area's designated staff fund;
- Members of staff may attend a maximum of two functions per year, where there is a contribution from the Charity;

Expenditure (continued)

- Payments are limited to £20 per member of staff per annum, depending on the ability of the fund to support the total sum proposed;
- The function must be available to all staff covered by the designated fund. If a member of staff cannot attend, no cash/gift alternative is offered;
- Reimbursement will only be made after the event, on submission of a valid invoice or receipt;
- Payments will be made either directly to the venue, or to the Fund Advisor of the designated fund that is paying for the function. In the case of the latter, it will be the responsibility of the Fund Advisor to reimburse the individuals who attended the function; and
- The Charity will not pay for or contribute towards the purchase of alcohol or tobacco.
- The Charity cannot be expected to pay for or contribute towards activities or products which may be considered in conflict with the Health Board's activities, for example gambling or meals that are considered to be 'junk' food.
- Like the Health Board, the Charity takes its environmental footprint and its commitment to sustainability seriously. Staff members are asked to consider what is purchased and wherever possible aim to minimise the use of single-use plastic items and other materials which may have a potentially harmful effect on the environment. Failure to consider this may lead reimbursements being declined.
- Staff that are responsible for organising charity funded events and activities are asked to consider what might be considered to be damaging, directly or indirectly, to the reputation of the Charity in the planning stages of the events

Applications for contributions towards staff functions should be made by completing the Payment Request Form and attaching a list of all staff attending the function, including their payroll numbers. It is essential that this information is provided, or the Charitable Support Team will be unable to fulfil the request. Should a community group, business or individual choose to organise an event for staff as a gift, this must be recorded on the Gift in Kind Log.

- 4.5.8** Capital expenditure – items over £5,000 in value and falling within the capital criteria must be capitalised (ie. inclusion on the BCUHB asset register). Requests to make capital purchases from the Charity may be put forward by the Fund Advisor, with approval from the relevant Senior Manager and a Charitable Funding Application Form (Over £5,000) must be completed. The revenue consequences of the purchase must be considered and details included in the request. Financing a capital purchase from several funds is permitted (with the agreement of the relevant Fund Advisors), however it is the value of the total purchase that determines the approval required, not the contribution from an individual fund. For all capital purchases, a Capital Business Case form should be completed and submitted to the appropriate Committee, for example the Capital Investment Group, Medical Devices, IM&T.

Expenditure (continued)

They must give approval for the purchase before it can go ahead to ensure that it fits in with BCUHB's strategic plans. More information on whether an item is classed as capital and how to obtain the relevant Capital Investment Group approval can be obtained from the Charitable Support Team.

Please remember to request a quote from procurement in advance of submitting a capital funding request. You can obtain a quote by emailing NWSSP.nwales.procurement@wales.nhs.uk.

4.5.9 Vouchers as prizes for awards or activities

In order to ensure the Health Board is not liable to pay tax on a benefit for staff, vouchers and other 'benefits' can be purchased as prizes or awards as long as the following apply:

- The vouchers / items have a value of £50 or less
- It is not a reward for their 'normal' work or performance
- Criteria (or terms and conditions) on the selection process for the prize or award winner can be provided if required.

4.5.10 Conferences or Awards events

Charitable Funds may be used to organise learning, development and recognition events and activities for staff and volunteers. The following rules apply for all of these events:

- The Charity will not pay for or contribute towards the purchase of alcohol or tobacco.
- The Charity cannot be expected to pay for or contribute towards activities or products which may be considered in conflict with the Health Board's activities, for example gambling or meals that are considered to be 'junk' food.
- The Charity takes its environmental footprint and its commitment to sustainability seriously. Staff members are asked to consider what is purchased and wherever possible aim to minimise the use of single-use plastic items and other materials which may have a potentially harmful effect on the environment. Failure to consider this may lead reimbursements being declined.
- Staff that are responsible for organising charity funded events and activities are asked to consider what might be considered to be damaging, directly or indirectly, to the reputation of the Charity in the planning stages of the events.

4.5.11 All Research and Development expenditure requests must receive Research and Development Team approval irrespective of the value. All Research and Development expenditure requests over £5,000 must have an authorised Supportive Statement from the Research and Development Team in order to be considered for approval by the Charitable Funds Committee.

Expenditure (continued)

4.6 VAT on Purchases

4.6.1 The purchase of certain goods or services by or on behalf of an NHS body may be at a reduced rate or zero-rated for VAT or Vat Exempt provided they are paid for wholly by the Charity.

The goods that fall into this category are:

- Medical, scientific, computer (including certain software), video, sterilising, laboratory or refrigeration equipment for use in medical research, training, diagnosis or treatment;
- Parts and accessories for use in or with any of the above equipment;
- Ambulances and parts/accessories for use in or with ambulances;
- Certain goods for use by a disabled person;
- Certain motor vehicles;
- Certain rescue equipment when purchased by, or for donation to, a charity providing rescue or first aid services;
- Certain resuscitation models for use in first aid training; and
- Repair, maintenance or installation of qualifying goods and any goods supplied in connection with this repair, maintenance or installation.

4.6.2 In order to qualify for the reduced or zero rate the supplier must be provided with evidence of charitable status and a written declaration or 'certificate' confirming eligibility for the relief. If you believe that a purchase falls within the above criteria and so should be zero-rated, it is important that you raise the requisition as a 'non-catalogue' request, so that the Procurement department are able to review it before the order is sent out. It is also important that you include in the 'Note to Buyer' section of the requisition the following statement; 'THIS ORDER IS FROM CHARITABLE FUNDS. PLEASE ISSUE A VAT RELIEF CERTIFICATE WITH THE ORDER'.

4.6.3 For more information on what goods are zero-rated, see Notice 701/6 'Charity Funded Equipment for Medical and Veterinary Uses' on the HM Revenue & Customs website www.hmrc.gov.uk.

5 List of Forms

[Charity's Standing Financial Instructions](#)

[Fund Advisor Accountability Agreement](#)

[Notification of Fund Amendments Form](#)

[New Fund Request Form](#)

[Fundraising Registration Form](#)

[Payment Request Form](#)

[Gifts in Kind \(non-monetary donations\)](#)

[Funding Application Form \(under £5,000\)](#)

[Funding Application Form \(over £5,000\)](#)

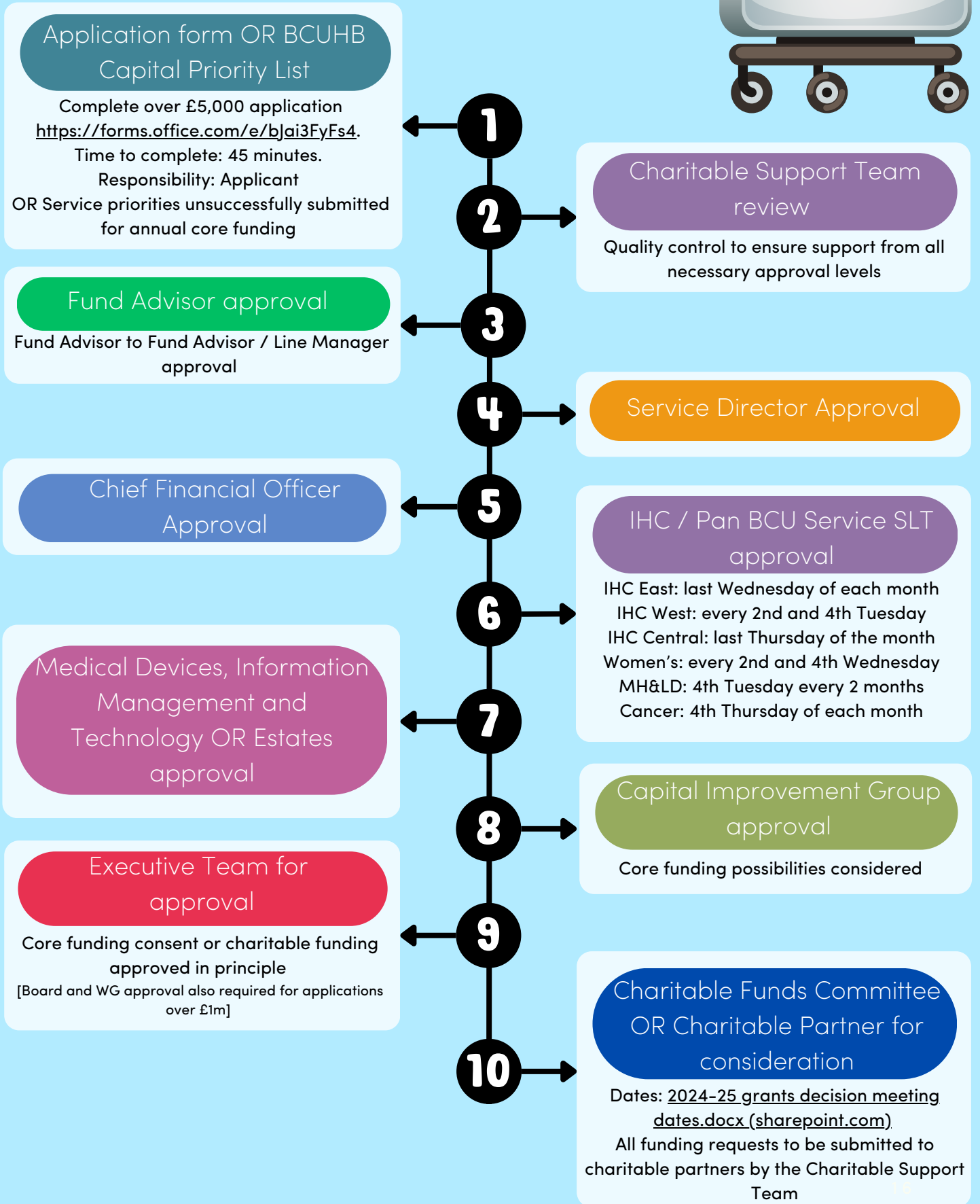
[Establish a Fundraising Appeal Form](#)

[Sponsorship Opportunities Registration Form](#)

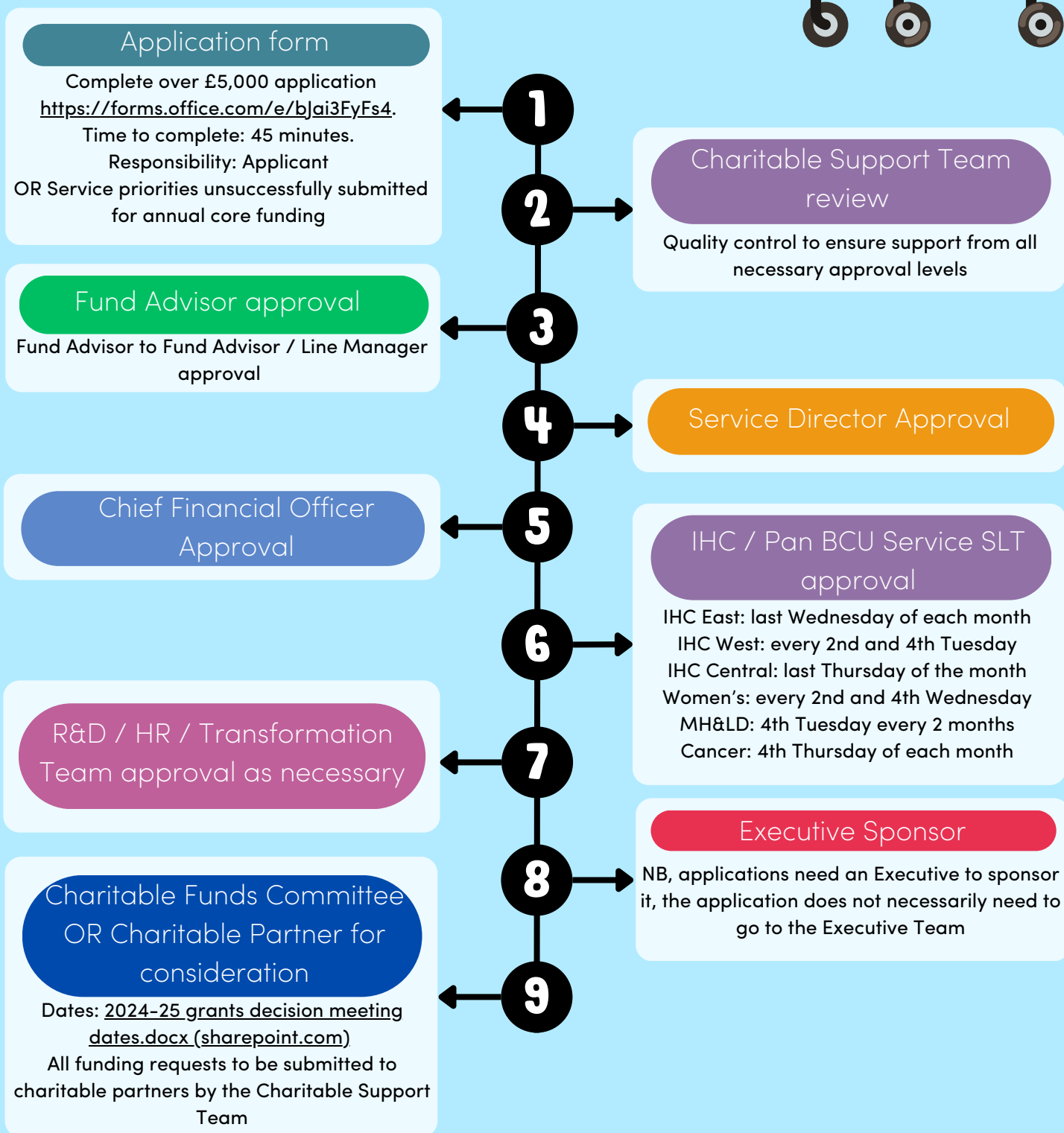
[Request for Gifts in Kind form](#)

Contact the Charitable Support Team - BCU.CharitableSupport@wales.nhs.uk

Charitable Funds & Charitable Partnerships Funding Applications Expenditure Approvals Process: Capital Assets & Capital Works

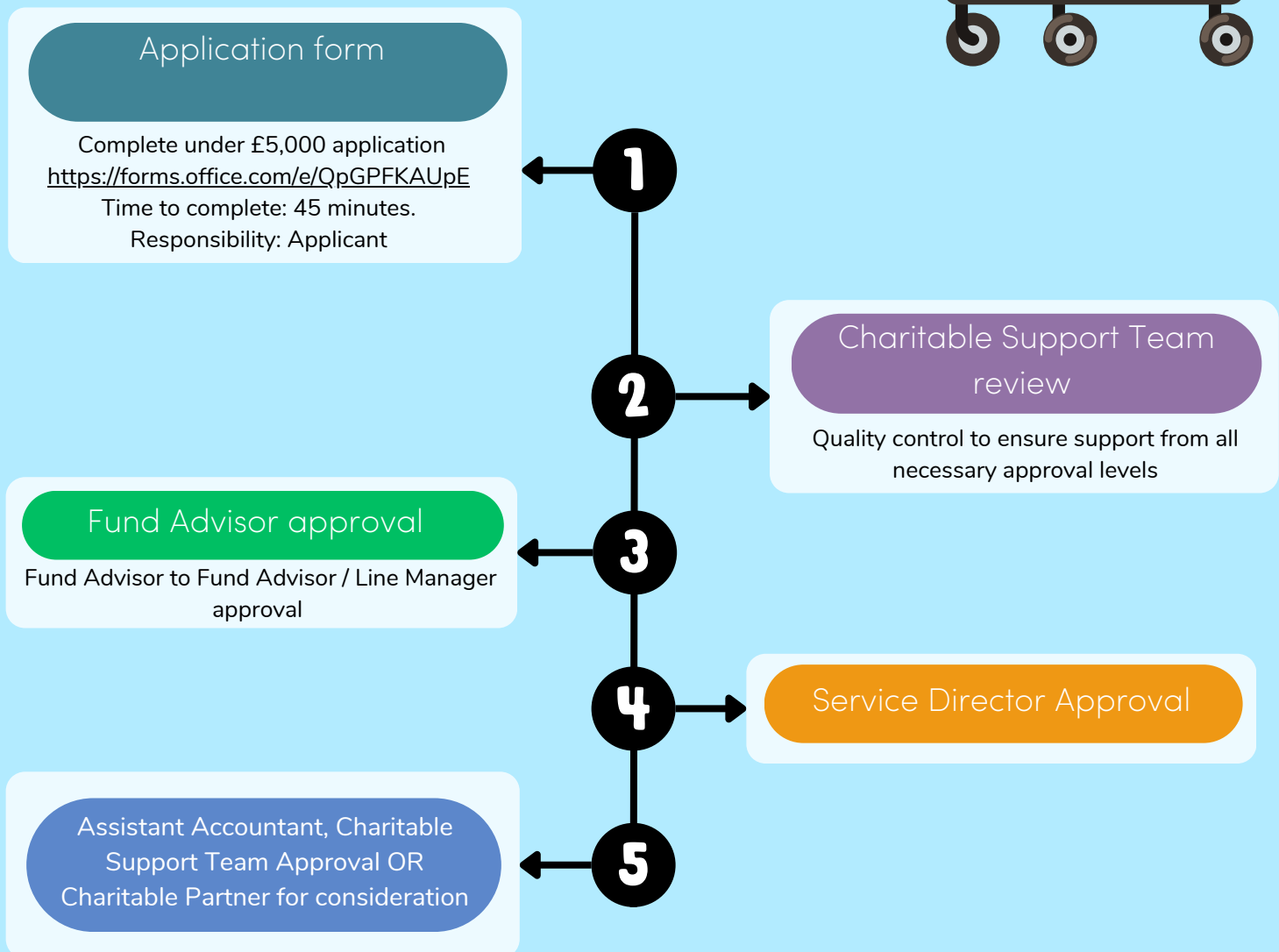


Charitable Funds & Charitable Partnerships Funding Applications Expenditure Approvals Process: Service developments (non-tangible enhancements) over £5,000



Examples include: Complementary therapies and special projects; Research programmes; Trial service improvements with fixed term staffing requirements.

Charitable Funds & Charitable Partnerships Funding Applications Expenditure Approvals Process: All requests under £5,000



All requests for charitable funding for the following expenditure must receive Charitable Funds Committee approval even if the request is under £5,000:

- Staff salaries
- Research and development expenditure
- Overseas training requests including conferences and seminars requiring the attendance of participants outside of the UK
- High reward and academic studies for which significant benefit to the Health Board can be quantified through training and development objectives
- Requests of any nature resulting in ongoing charitable funds commitment
- Unusual or novel expenditure requests.