

Bundle Health Board Trustees 24 November 2022

16:00 - 22/6 Introduction, Minutes and purpose of the session: Chair of the Charitable Funds Committee
[Trustee Minutes 20.01.22 V.03.doc](#)

16:05 - 22/7 An overview of Awyr Las: Head of Fundraising, Charity Accountant, Charity Assistant Accountant & questions

[22.7 - 1_An Overview of Awyr Las_BCUHB Charity Trustees Meeting_24.11.22.docx](#)

[1_An Overview of Awyr Las_BCUHB Charity Trustees Meeting_24.11.22_CY.docx](#)

[22.7 - 2_An Overview of Awyr Las.pdf](#)

[22.7 - 3_2021.22_Annual Report.pdf](#)

[22.7 - 4_2010_to_20_Impact Report.pdf](#)

[22.7 - 5_Charitable_Funds_Declaration_of_Trust.pdf](#)

[22.7 - 6_Charitable Funds Committee Terms of Reference V11.0.pdf](#)

16:20 - 22/8 Board's role as Trustees: Head of Fundraising & questions

[22.8 - 7_The Boards role as Trustee_BCUHB Charity Trustees Meeting_24.11.22.docx](#)

[7_The Boards role as Trustee_BCUHB Charity Trustees Meeting_24.11.22_CY.docx](#)

[22.8 - 8_Board's roles as Trustee.pdf](#)

[22.8 - 9_Board's role as Trustee_Appendix 2_The Charity Commission's Essential Trustee \(Welsh\).pdf](#)

[22.8 - 10_Board's role as Trustee_Appendix 2_The Charity Commission's Essential Trustee \(English\).pdf](#)

16:40 - 22/9 NHS 75th Anniversary: Charity Communications Officer & Charity Campaigns and Marketing Officer & discussion

[22.9 - 11_NHS 75th Birthday_BCUHB Charity Trustees Meeting_24.11.22.docx](#)

[11_NHS 75th Birthday_BCUHB Charity Trustees Meeting_24.11.22_CY.docx](#)

[22.9 - 12_NHS 75th Anniversary presentation.pdf](#)

Betsi Cadwaladr University Health Board (BCUHB)
Draft minutes of the Trustee Meeting
on 20th January 2022 via Zoom conferencing

Present:

Lucy Reid	Vice Chair
Louise Brereton	Board Secretary
Nichola Callow	Independent Member ~ University
Cheryl Carlisle	Independent Member
John Cunliffe	Independent Member
John Gallanders	Independent Member
Sue Green	Executive Director of Workforce & Organisational Development
Gill Harris	Executive Director of Nursing & Midwifery / Deputy CEO
Sue Hill	Executive Director of Finance
Medwyn Hughes	Independent Member
Jacqueline Hughes	Independent Member – Unions
Nick Lyons	Executive Medical Director
Richard Micklewright	Independent Member
Teresa Owen	Executive Director of Public Health
Chris Stockport	Executive Director of Primary and Community Services (part)
Helen Stephens-Jones	Director of Partnerships/communications And Engagement
Linda Tomos	Independent Member
Jo Whitehead	Chief Executive

In Attendance:

Fiona Lewis	Corporate Business Officer (<i>for live streaming support</i>)
Ann Lloyd	Interpreter
Philippa Peake-Jones	Head of Corporate Affairs (<i>for minutes</i>)
Llinos Roberts	Executive Business Manager – Chair's Office (<i>for live streaming support</i>)
Kirsty Thomson	Head of Fundraising : Awyr Las
Tim Woodhead	Operational Finance Director
Michelle Phoenix	Welsh Audit Office
Emma Jones	Digital and Data Manager

Agenda Item	Action
22/1 Welcome and Apologies	
22.1.1 The Vice-Chair welcomed everybody to the meeting	
22.1.2 Apologies for absence were noted for Mark Polin, Chairman, Adrian Thomas, Executive Director Therapies and Health Sciences and Gareth Evans,	

Clinical Director Therapy Services, Therapies & Health Science.	
<p>22/2 Minutes of Meeting Held on 23 January 2020 for Accuracy and Matters Airing</p> <p>22/2.1 The minutes were approved as an accurate record of the meeting held on 23 January 2020.</p>	
<p>22/3 Annual Report and Accounts</p> <p>22/3.1 An Independent Member highlighted that his name was miss-spelt on the second page, this was highlighted in the previous year. The Head of Fundraising apologised and advised that this would be amended.</p> <p>22/3.2 The Chair of the Charitable Funds Committee wished to express her thanks to the Head of Fundraising and her team for an exceptional year to work through and that their efforts were very much appreciated. Thanks were given to the Wales Audit Office. It was noted that the Charitable Funds Committee had not yet approved the strategy document, but would be looking for the Trustee's comments.</p> <p>22/3.3 The Operational Finance Director presented the accounts, advising that the report would be taken as read. It was noted that the largest movement on investments was highlighted on page two with a £2.3m increase in the investments due to the stock market. An Independent Member queried if the funds had returned to the same level as they were and the Operational Finance Director advised that they had bounced back to a higher level than would have been expected in 2020.</p> <p>22/3.4 The Welsh Audit Office representative presented the Audit report of the Accounts noting that they would be signed subject to approval on 21 January 2022. It was noted that the accounts had been significantly redrafted as they were originally prepared by an external company and were not of high enough quality. The Finance Department had worked closely with Welsh Audit to redraft them to bring them up to standard. The Operational Finance Director advised that a full time member of staff had been appointed who would take up post next week, this resource was already within budget.</p> <p>22/3.4 It was resolved that the Board of Trustees approved the Charity's Annual Report and Accounts, noting the ISA260, the Audit of Accounts report issued by Audit Wales</p>	
<p>22/4 Highlights from 2021/22</p> <p>22/4.1 The Head of Fundraising introduced the Digital and Data Manager, thanked the Chair and members for their support of both the Charity and the Charity Support Team and the Fund Advisors for all their hard work. Thanks were given to all supporters, volunteers and charitable partners for all they have done this year and all the healthcare staff and the NHS support staff. The new Communication, Partnership and Engagement Director was welcomed.</p>	

22/4.2 The Digital and Data Manager gave an update on the Highlights of 2021 noting that the past year had been a challenge for many reasons but that there were great developments and impressive achievements by some of the charity's supporters these are highlighted below:

Wonderful stories and supporters highlighted:

- Debbie Summers who gave a selection of Christmas gifts for in memory of her son William Tinsley
- Grateful patient Mr Hughes from Criccieth who has become a dedicated supporter of the Urology Unit in Ysbyty Gwynedd, donating more than £5,000 which has helped convert a storage area into a lounge for patients
- Balfour Beatty who organised a sponsored walk, raising over £3,000 for our iCAN mental health support services following the suicide awareness training their team received from the I CAN service.
- 17 year olds Iago Rhys and Tomos Elis, who together completed the Welsh 3000s and raised over £11,000 in memory of Sian, Iago's mum who died of cancer in June and to show thanks to the staff who continue to care for Tomos' mum who is undergoing cancer treatment herself
- Sophia, a former patient on Wrexham Children's Ward who, along with her family raised over £2,000 after finishing the Three Peaks Challenge
- And our Therapeutic Support Service who organised a danceathon and raised over £2,000 to buy extra equipment for patients at Bryn Y Neuadd. Fantastic fundraiser and brilliant for team morale.
- This year has seen new, innovative equipment being purchased including RITA - Reminiscence Interactive Therapy Activities – a state of the art digital therapy system to help elderly patients with cognitive impairments, such as dementia
- Grants have also been given to fund bladder scanners. A popular request from across different wards, because it really helps both patients and staff to have this additional, much used equipment ready to hand
- Bereavement Support and a Medical Education Fellowship continue to be funded, thanks to the Covid-19 Appeal funding received, as does the funding of the Keep the Beats Public Access Defibrillator Service Officer for North Wales.
- The new Cardiac Diagnostic Vehicle, which is fitted with advanced technology, allowing clinicians to journey to vulnerable patients so they can diagnose and perform assessments remotely has been a very welcome addition for the teams that use it.
- Fundraising for more new equipment like this to help reduce the pressure on our district general hospitals continues.
- We have been fortunate to benefit from some excellent local and national media coverage this year. Kirsty provided the Comment piece for the Daily Express' NHS birthday coverage and our Ty Croeso appeal was selected to feature in The Sun's Christmas appeal.
- We were especially pleased to be able to be part of the commemoration of a year on from the Captain Sir Tom Moore appeal for NHS, featuring on the radio, local and national newspapers and on the Lorraine Show
- The Awyr Las Support Team have adapted events to suit these pandemic times to engage with new and existing supporters

The Awyr Las One Million Steps Challenge, which sees people walk 10,000 steps for 100 days, has attracted 129 participants. Together they have raised £6,504

- 73 staff, patients and supporters took part who simply wanted to experience the health benefits of the challenge.
- The Ysbyty Glan Clwyd Paediatric Dietetics Team, for example, ran a patient focused event for staff, patients and their families which attracted 22 participants and raised £1,705.
- The NHS Big Tea took place to mark the NHS' birthday again this year.
- This year the event was more of a stewardship activity, to update current supporters, rather than a fundraiser
- We were very grateful to the Chair and the Chief Executive, and the many staff members, who contributed to an online Big Tea which was enjoyed by a range of supporters
- Nationally, NHS Charities Together patrons Prince William and Kate organised a garden party in Buckingham Palace and they also arranged calls with NHS staff across the UK.
- Ysbyty Glan Clwyd Consultant Dan Menzies was one of those who received that call of thanks from Prince William
- Morrisons have become the official sponsors of the Big Tea at a national level, and we were grateful for their support here in North Wales, providing complimentary cakes and tea and organising their own Big Tea events.
- This year will see plans ramped up ready for the 75th Anniversary of the NHS in 2023.
- The Awyr Las Support Team doesn't just oversee the activity of the North Wales NHS Charity, it also provides support for the many third sector groups, like the Leagues of Friends, who support BCUHB's services directly with, on average, over £1 million a year in donations.
- This past year has been challenging for many of the third sector groups we work with, as many have not been able to open their cafes, shops or carry out their traditional fundraising events and activities.
- We would like to pay tribute to all of these important partners who play such a crucial role within our healthcare settings and thank them for the ingenuity, patience and resilience they have shown.
- Many of the groups that support BCUHB's services directly have been around for a long time. The North Wales Cancer Appeal, formerly the Ron and Margaret Smith Appeal, for example, celebrated its 30th year in 2021.
- 2021 ended with the wonderful Light Up Christmas.
- This was a great example of partnership working, with the sponsors taking a great role in supporting the event with over £12,000 and help with promoting the dedications, and Bangor City Council and the Friends of Bangor Garth Pier taking a leading role in the organisation of the event as well.
- Local group, the Bangor Soroptimists, chose to support Awyr Las again, this time supporting the costs of a defibrillator on Bangor Pier.
- Over 2,500 people attended the launch night of the lights and a partnership with LiveTech saw the new development of a 'Tribute Screen'.
- Unfortunately, due to Covid restrictions, the Tribute Tour to some of our hospitals had to be postponed until March, but we are hopeful that this can now be combined with sharing stories from Tales from the Pandemic, an arts in health project that Awyr Las commissioned in 2020.

<ul style="list-style-type: none"> ▪ The Tribute Tour in March gives us all something to look forward to in the spring! <p>[Chris Stockport joined the meeting]</p> <p>22/4.3 The Vice Chair thanked the Digital and Data Manager for a very informative presentation which highlighted all the amazing work that had been achieved over the past year.</p> <p>22/4.4 The Chair of the Charitable Funds Committee thanked everyone expressing the difference the charity had made personally with one of the tributes organised.</p> <p>22/4.5 It was resolved that the Board, as the Corporate Trustee of Awyr Las (the Betsi Cadwaladr University Health Board Charities), noted the information included in the presentation about the Charity's highlights so far from 2021/22.</p>	
<p>22/5 The Awyr Las Strategy 2022/23</p> <p>22/5.1 The Head of Fundraising presented the Awyr Las Strategy, advising that feedback from staff and key stakeholders and been collated including the Awyr Las survey in April. It was noted that an understanding had been developed on what the population needs. The Strategy has been benchmarked against other NHS Charities with an understanding of what real success looks like. It was noted that there is a lot to do to make sure best practice is being followed in all areas of the charity: grant giving, impact reporting, fundraising, finance and governance.</p> <p>22/5.2 It was noted that having reviewed best practice there was a need to improve donor retention rates, build on impact reporting, grow its own income and apply expenditure so that improvement for patient outcomes is identified. The Board noted that clear objectives for the 2022-2025 strategy would be identified. The Head of Fundraising advised on what would likely be invested in, considered and worked on. It was noted that the review and draft strategic and operational plans would be completed by the end of February 2022 to ensure that plans could be submitted to human resources next month and the strategy could be approved at the March 2022 Charitable Funds Committee.</p> <p>22/5.3 An Independent Member commented that there was a lot of focus on where money would be spent and a focus on where the money would be coming from would be required. A discussion around the roll out of pan North Wales activity took place.</p> <p>22/5.4 The Vice Chair thanked the team for all the work and the proposed strategy. It was agreed that documents would be shared outside of the meeting.</p> <p>22/5.5 It was resolved that The Board, as the Corporate Trustee of Awyr Las (the Betsi Cadwaladr University Health Board Charities), noted the information included in the presentation about the Charity's Strategy for 2022-25.</p>	<p>KT</p>



Teitl adroddiad: <i>Report title:</i>	An Overview of Awyr Las			
Adrodd i: <i>Report to:</i>	BCUHB Charity and other related Charities (Working Name: Awyr Las, Registered Charity Number: 1138976) Trustees Meeting			
Dyddiad y Cyfarfod: <i>Date of Meeting:</i>	Thursday, 24 November 2022			
Crynodeb Gweithredol: <i>Executive Summary:</i>	<p><i>This presentation aims to inform all Board Members of the current position and previous performance of the charity.</i></p> <p><i>The Charitable Funds Committee are asked to:</i></p> <ol style="list-style-type: none"> <i>1. Read the supporting documentation listed in the report appendices in advance of the presentation</i> <i>2. Put questions to the Charity Support Team and Charitable Funds Committee members in attendance following the presentation</i> 			
Argymhellion: <i>Recommendations:</i>	<p><i>The Board is asked to:</i></p> <p><i>Note the content of the presentation and the supporting information listed in the appendices</i></p>			
Arweinydd Gweithredol: <i>Executive Lead:</i>	Helen Stevens-Jones, BCUHB Director of Partnerships, Engagement and Communications			
Awdur yr Adroddiad: <i>Report Author:</i>	Kirsty Thomson, Head of Fundraising			
Pwrpas yr adroddiad: <i>Purpose of report:</i>	I'w Nodi <i>For Noting</i> <input checked="" type="checkbox"/>	I Benderfynu arno <i>For Decision</i> <input type="checkbox"/>	Am sicrwydd <i>For Assurance</i> <input type="checkbox"/>	
Lefel sicrwydd: <i>Assurance level:</i>	Arwyddocaol <i>Significant</i> <input type="checkbox"/> Lefel uchel o hyder/tystiolaeth o ran darparu'r mecanweithiau / amcanion presennol <i>High level of confidence/evidence in delivery of existing mechanisms/objectives</i>	Derbyniol <i>Acceptable</i> <input checked="" type="checkbox"/> Lefel gyffredinol o hyder/tystiolaeth o ran darparu'r mecanweithiau / amcanion presennol <i>General confidence / evidence in delivery of existing mechanisms / objectives</i>	Rhannol <i>Partial</i> <input type="checkbox"/> Rhywfaint o hyder/tystiolaeth o ran darparu'r mecanweithiau / amcanion presennol <i>Some confidence / evidence in delivery of existing mechanisms / objectives</i>	Dim Sicrwydd <i>No Assurance</i> <input type="checkbox"/> Dim hyder/tystiolaeth o ran y ddarpariaeth <i>No confidence / evidence in delivery</i>
<p>The 'acceptable' assurance level has been selected because this paper demonstrates that significant work has been undertaken to ensure all regulation and best practice is followed, but more work can be done to make the charity's grant-making, awareness raising and fundraising more effective.</p>				

<p>Cyswllt ag Amcan/Amcanion Strategol:</p> <p>Link to Strategic Objective(s):</p>	<p>All Strategic Objectives (About the Health Board - Betsi Cadwaladr University Health Board (nhs.wales))</p>
<p>Goblygiadau rheoleiddio a lleol:</p> <p>Regulatory and legal implications:</p>	<p>Charity Commission Guidance, HMRC regulation</p>
<p>Yn unol â WP7, a oedd EqlA yn angenrheidiol ac a gafodd ei gynnal?</p> <p>In accordance with WP7 has an EqlA been identified as necessary and undertaken?</p>	<p>No</p>
<p>Yn unol â WP68, a oedd SEIA yn angenrheidiol ac a gafodd ei gynnal?</p> <p>In accordance with WP68, has an SEIA identified as necessary been undertaken?</p>	<p>No</p>
<p>Manylion am risgiau sy'n gysylltiedig â phwnc a chwmpas y papur hwn, gan gynnwys risgiau newydd (croesgyfeirio at y BAF a'r CRR)</p> <p>Details of risks associated with the subject and scope of this paper, including new risks(cross reference to the BAF and CRR)</p>	<p>Key Risks: All risks associated with the charity are listed in the Risk Register: Charitable Funds Committee - Betsi Cadwaladr University Health Board (nhs.wales)</p>
<p>Goblygiadau ariannol o ganlyniad i roi'r argymhellion ar waith</p> <p>Financial implications as a result of implementing the recommendations</p>	<p>N/A</p>
<p>Goblygiadau gweithlu o ganlyniad i roi'r argymhellion ar waith</p> <p>Workforce implications as a result of implementing the recommendations</p>	<p>N/A</p>
<p>Adborth, ymateb a chrynodeb dilynol ar ôl ymgynghori</p> <p>Feedback, response, and follow up summary following consultation</p>	
<p>Cysylltiadau â risgiau BAF: (neu gysylltiadau â'r Gofrestr Risg Gorfforaethol)</p> <p>Links to BAF risks: (or links to the Corporate Risk Register)</p>	<p>All risks associated with the charity are listed in the Risk Register: Charitable Funds Committee - Betsi Cadwaladr University Health Board (nhs.wales)</p>
<p>Rheswm dros gyflwyno adroddiad i fwrdd cyfrinachol (lle bo'n berthnasol)</p>	<p>N/A</p>

Reason for submission of report to confidential board (where relevant)	
Rhestr o Atodiadau: List of Appendices: <i>Appendix 1: An Overview of Awyr Las Presentation</i> <i>Appendix 2: Awyr Las 2021/22 Annual Report</i> <i>Appendix 3: Awyr Las 2010-2020 Impact Report</i> <i>Appendix 4: BCUHB Charity Declaration of Trust</i> <i>Appendix 5: Charitable Funds Committee Terms of Reference</i>	



Teitl yr Adroddiad: <i>Report title:</i>	Trosolwg o Awyr Las			
Yn adrodd i: <i>Report to:</i>	Elusen BIPBC ac Elusennau cysylltiedig eraill (Enw Gweithredol: Awyr Las, Rhif Elusen Gofrestredig: 1138976) Cyfarfod yr Ymddiriedolwyr			
Dyddiad y Cyfarfod: <i>Date of Meeting:</i>	Dydd Iau, 24 Tachwedd 2022			
Crynodeb Gweithredol: <i>Executive Summary:</i>	<p><i>Nod y cyflwyniad hwn yw hysbysu holl Aelodau'r Bwrdd am berfformiad yr elusen yn y gorffennol ynghyd â'i sefyllfa bresennol.</i></p> <p><i>Gofynnir i'r Pwyllgor Cronfeydd Elusennol wneud y canlynol:</i></p> <ol style="list-style-type: none"> <i>Darllen y dogfennau ategol a restrir yn atodiadau'r adroddiad cyn y cyflwyniad</i> <i>Gofyn cwestiynau i'r Tîm Cefnogi Elusennau ac aelodau'r Pwyllgor Cronfeydd Elusennol sy'n bresennol, yn dilyn y cyflwyniad</i> 			
Argymhellion: <i>Recommendations:</i>	<p><i>Gofynnir i'r Bwrdd:</i></p> <p><i>Nodi cynnwys y cyflwyniad a'r wybodaeth ategol a restrir yn yr atodiadau</i></p>			
Arweinydd Gweithredol: <i>Executive Lead:</i>	Helen Stevens-Jones, Cyfarwyddwr Partneriaethau, Ymgysylltu a Chyfathrebu BIPBC			
Awdur yr Adroddiad: <i>Report Author:</i>	Kirsty Thomson, Pennaeth Codi Arian			
Pwrpas yr adroddiad: <i>Purpose of report:</i>	I'w Nodi <i>For Noting</i> <input checked="" type="checkbox"/>	I'w Benderfynu <i>For Decision</i> <input type="checkbox"/>	Am Sicrwydd <i>For Assurance</i> <input type="checkbox"/>	
Lefel sicrwydd: <i>Assurance level:</i>	Arwyddocaol <i>Significant</i> <input type="checkbox"/> Lefel uchel o hyder/tystiolaeth o ran darparu'r mecanweithiau / amcanion presennol <i>High level of confidence/evidence in delivery of existing mechanisms/objectives</i>	Derbyniol <i>Acceptable</i> <input checked="" type="checkbox"/> Lefel gyffredinol o hyder/tystiolaeth o ran darparu'r mecanweithiau / amcanion presennol <i>General confidence / evidence in delivery of existing mechanisms / objectives</i>	Rhannol <i>Partial</i> <input type="checkbox"/> Rhywfaint o hyder/tystiolaeth o ran darparu'r mecanweithiau / amcanion presennol <i>Some confidence / evidence in delivery of existing mechanisms / objectives</i>	Dim Sicrwydd <i>No Assurance</i> <input type="checkbox"/> Dim hyder/tystiolaeth o ran y ddarpariaeth <i>No confidence / evidence in delivery</i>
Dewiswyd y lefel sicrwydd 'derbyniol' oherwydd bod y papur hwn yn dangos bod gwaith sylweddol wedi'i wneud i sicrhau bod yr holl reoleiddio ac arfer gorau yn cael eu dilyn, ond y gellir gwneud mwy o waith i wneud y broses o roi grantiau, codi ymwybyddiaeth a chodi arian yn fwy effeithiol.				

Cyswllt ag Amcan/Amcanion Strategol: Link to Strategic Objective(s):	Pob Amcan Strategol (Am y Bwrdd Iechyd - Bwrdd Iechyd Prifysgol Betsi Cadwaladr (nhs.wales))
Goblygiadau rheoleiddiol a chyfreithiol: Regulatory and legal implications:	Canllawiau'r Comisiwn Elusennau, rheoliadau CThEF
Yn unol â WP7, a oedd EqlA yn angenrheidiol ac a gafodd ei gynnal? <i>In accordance with WP7 has an EqlA been identified as necessary and undertaken?</i>	Na
Yn unol â WP68, a oedd SEIA yn angenrheidiol ac a gafodd ei gynnal? <i>In accordance with WP68, has an SEIA identified as necessary been undertaken?</i>	Na
Manylion am risgiau sy'n gysylltiedig â phwnc a chwmpas y papur hwn, gan gynnwys risgiau newydd (croesgyfeirio at y BAF a'r CRR) Details of risks associated with the subject and scope of this paper, including new risks(cross reference to the BAF and CRR)	Risgiau Allweddol: Mae'r holl risgiau sy'n gysylltiedig â'r elusen wedi'u rhestru yn y Gofrestr Risg: Pwyllgor Cronfeydd Elusennol - Bwrdd Iechyd Prifysgol Betsi Cadwaladr (nhs.wales)
Goblygiadau ariannol o ganlyniad i roi'r argymhellion ar waith Financial implications as a result of implementing the recommendations	N/A
Goblygiadau gweithlu o ganlyniad i roi'r argymhellion ar waith Workforce implications as a result of implementing the recommendations	N/A
Adborth, ymateb a chrynodeb dilynol ar ôl ymgynghori Feedback, response, and follow up summary following consultation	
Cysylltiadau â risgiau BAF: (neu gysylltiadau â'r Gofrestr Risg Gorfforaethol) Links to BAF risks: <i>(or links to the Corporate Risk Register)</i>	Mae'r holl risgiau sy'n gysylltiedig â'r elusen wedi'u rhestru yn y Gofrestr Risg: Pwyllgor Cronfeydd Elusennol - Bwrdd Iechyd Prifysgol Betsi Cadwaladr (nhs.wales)
Rheswm dros gyflwyno adroddiad i fwrdd cyfrinachol (lle bo'n berthnasol)	N/A

Reason for submission of report to confidential board (where relevant)	
<p>Rhestr o Atodiadau:</p> <p>List of Appendices:</p> <p><i>Atodiad 1 An Overview of Awyr Las Presentation</i></p> <p><i>Atodiad 2 Awyr Las 2021/22 Annual Report</i></p> <p><i>Atodiad 3 Awyr Las 2010-2020 Impact Report</i></p> <p><i>Atodiad 4 BCUHB Charity Declaration of Trust</i></p> <p><i>Atodiad 5 Charitable Funds Committee Terms of Reference</i></p>	



Awyr Las
Blue Sky

Elusen GIG Gogledd Cymru
The North Wales NHS Charity

Trosolwg o Awyr Las **An overview of Awyr Las**

Cyfarfod Ymddiriedolwr
Corfforaethol Awyr Las
24 Tachwedd 2022
15:30–16:30

**Awyr Las Corporate
Trustee Meeting**
24 November 2022
15:30–16:30

Diolch yn fawr! Thank you!

Rhif Elusen Gofrestredig / Registered Charity Number 1138976



/awyrlascharity



Ein gweledigaeth a'n gwerthoedd

Mae cleifion yng Ngogledd Cymru yn cael y profiad gorau posibl yn ein hysbytai ac yn ein cymunedau.

1. Rhoi cleifion yn gyntaf
2. Cydweithio
3. Gwerthfawrogi a pharchu ein gilydd
4. Dysgu ac arloesi
5. Cyfathrebu'n agored ac yn onest

Our vision and values

Patients in North Wales have the best experience possible in our hospitals and in our communities.

1. Put patients first
2. Work together
3. Value and respect each other
4. Learn and innovate
5. Communicate openly and honestly



Amcanion elusennol

1. Cefnogi iechyd a lles staff.
2. Buddsoddi mewn ymchwil, datblygiad, hyfforddiant a mentora i sicrhau bod staff yn cael eu cefnogi'n dda.
3. Annog ymchwil ac arloesi i helpu i ysgogi gwelliannau yn ansawdd gofal ar draws Gogledd Cymru.
4. Cydweithio â darparwyr iechyd a gofal cymdeithasol, elusennau lleol, cymunedau, cleifion a'u teuluoedd i feithrin perthnasoedd.

Charitable Objectives

1. Supporting staff health and wellbeing.
2. Investing in research, development, training and mentoring to ensure staff are supported well.
3. Encouraging research and innovation to help drive improvements in the quality of care across North Wales.
4. Collaborating with health and social care providers, local charities, communities, patients and their families to build relationships.



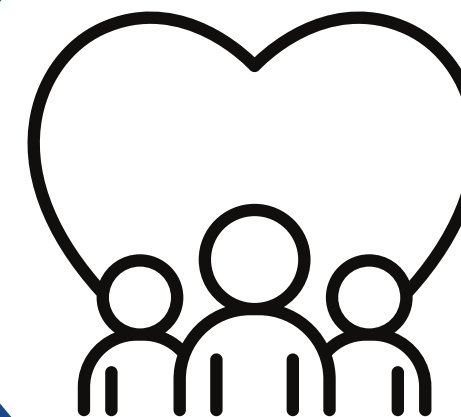
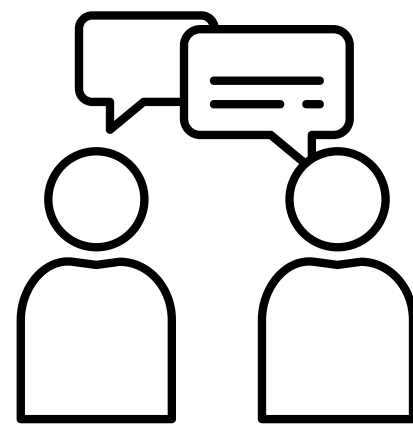
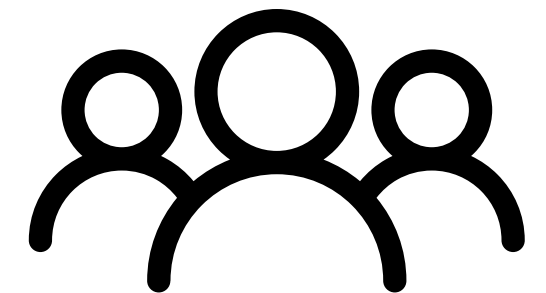
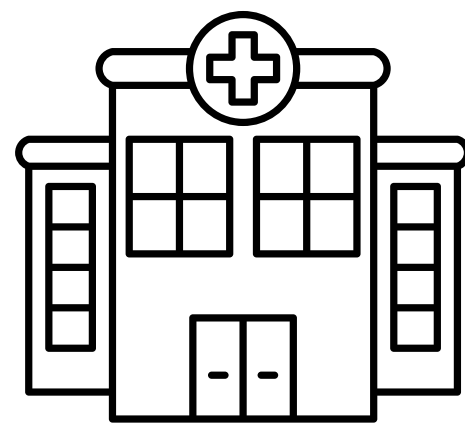
Strwythur

Structure

400+ o gronfeydd dynodedig
400+ designated funds

3 ysbyty aciwt
3 acute hospitals

698,000 o bobl ar draws
Gogledd Cymru
698K people across North
Wales



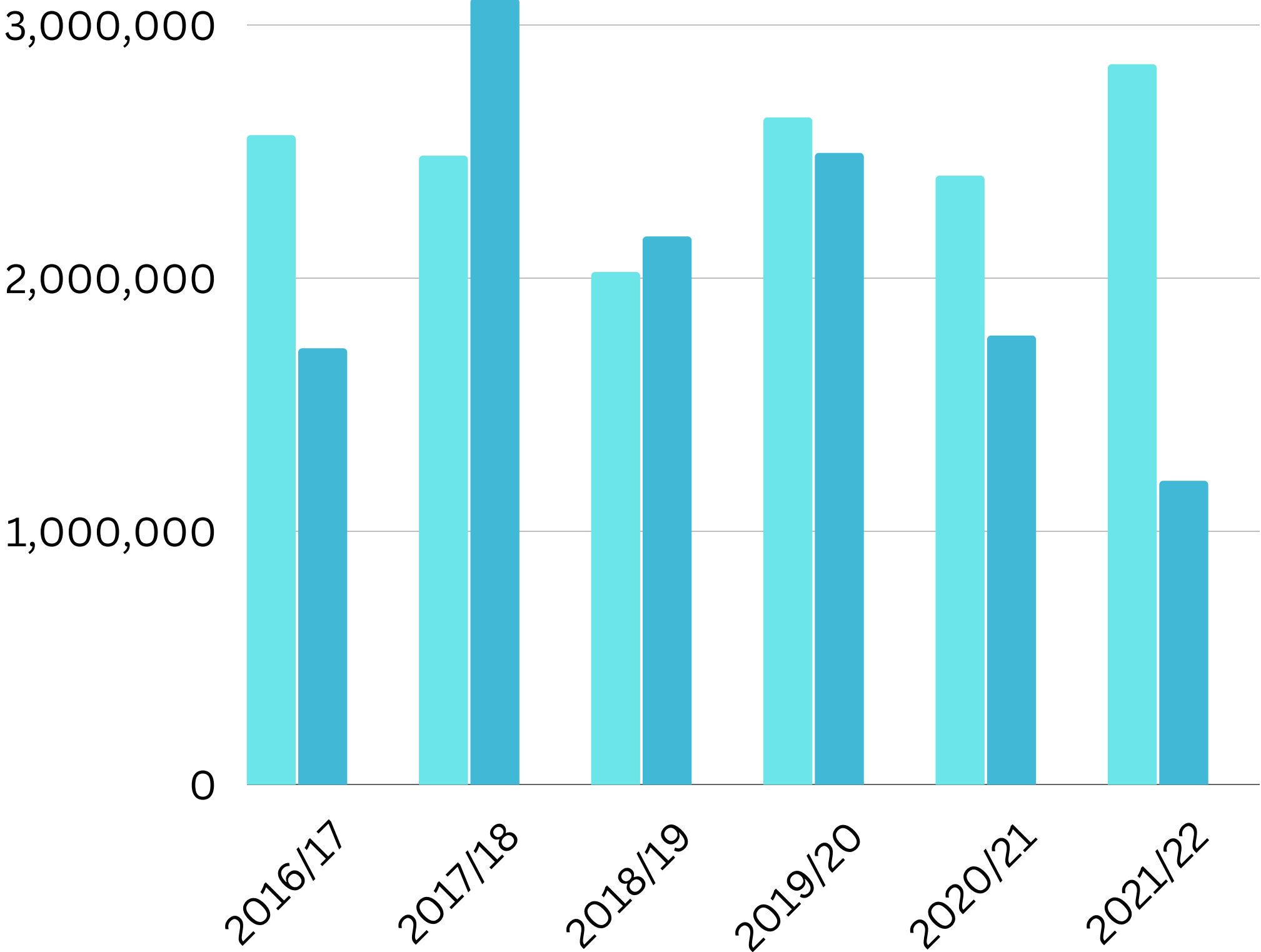
2 cynghorydd cronfa i bob cronfa
2 fund advisors per fund

45 o safleoedd cymunedol
45 community sites



**Incwm a gwarant hyd
yma
Income and expenditure
to date**

Incwm/Income
Gwarant/Expenditure



Yr hyn y gall ac na all Awyr Las ei ariannu

Yn gallu ariannu:

- Offer meddygol
- Darpariaethau a gweithgareddau i gleifion
- Cefnogi gwirfoddolwyr
- Hyfforddiant ac addysg
- Prosiectau ymchwil
- Mentrau iechyd a lles staff

Yn methu ariannu:

- Anrhegion ymddeol/pen-blwydd i staff
- Hyfforddiant gorfodol i staff
- Eitemau er budd cleifion unigol
- Alcohol/tybaco

What Awyr Las can and cannot fund

Can fund:

- Medical equipment
- Patient amenities and activities
- Volunteer support
- Training and education
- Research projects
- Staff health and wellbeing initiatives

Cannot fund:

- Retirement/birthday gifts for staff
- Mandatory training for staff
- Items for individual patient benefit
- Alcohol/tobacco





Effaith Awyr Las

Offer ychwanegol
Cyfleusterau newydd
Cysuron cleifion
ychwanegol
Prosiectau arbennig
Ymchwil ac addysg

Awyr Las' impact

Additional equipment
New facilities
Extra patient comforts
Special projects
Research and education



Codi arian ar hyd y blynyddoedd



Fundraising through the years



Elusennau GIG Gyda'n Gilydd a Covid-19

NHS Charities Together and Covid-19

**ELUSENNAU GIG
GYDA'N GILYDD**

**NHS CHARITIES
TOGETHER**



Annual Report & Accounts

2020 – 2021



Elusen GIG Gogledd Cymru

Awyr Las
Blue Sky

The North Wales NHS Charity

Awyr Las / Blue Sky is the working title of Betsi Cadwaladr
University Health Board Charity & Other Related Charities
Registered Charity Number 1138976



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Welcome

From the Honorary President of Awyr Las

Lord Barry Jones

**I am pleased to present the Awyr Las
Annual Report & Accounts for 2020/21.**



It is hard to believe that a year has passed since I wrote the introduction for the previous Annual Report. At that time, the world was in the midst of a public health crisis – COVID-19.

Over the past year, COVID-19 has taken its toll. It has been inescapable, and it has affected us all. As I reflect on the year just gone, I feel cautiously optimistic about the future. Though COVID-19 remains a very real threat, I was delighted to learn over the course of this report about how Awyr Las has supported the NHS in North Wales to adapt, and plan for a time beyond the immediate effects of the pandemic.

Thanks to your donations and support, the charity has been able to invest in important staff* wellbeing initiatives, helping our dedicated NHS staff to stay safe and well, and continue to do the best that they can for their patients† during these most challenging times.

Your support has also fuelled innovation. For example, a Simulation Suite for Emergency Department teams was installed, to help them train for life-threatening situations when a patient has COVID-19. The brand-new Medical Education Fellowship has enabled a specialist junior doctor to stay abreast of the latest in COVID-19 treatments, sharing best practice with colleagues and helping NHS staff to learn quickly from experience and research. The “Clear Masks for Communication” project, funded by Awyr Las through the Welsh Health Hack, has made some excellent developments to ensure people with additional communication needs are not excluded.

**I am pleased to report that the charity awarded
over £1.5m of funding this year. This is a direct
result of your wonderful support. Thank you.**

Pictured: Betsi Cadwaladr University Health Board Audiology department were the first clinicians in the UK to test the clear masks.



*The term ‘staff’ is used to describe staff and all others involved in service delivery including volunteers, students and partners who all play an important role within the NHS Team.

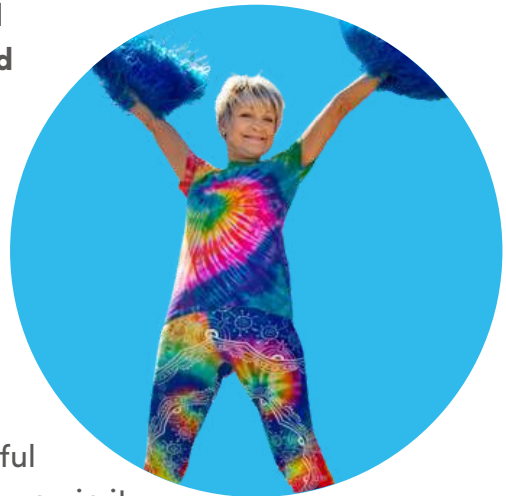
†The term ‘patient’ is used to describe the population who use any BCUHB service.

Of course, the pandemic is going to feature heavily in this year's annual report. However, as you will see, this document is full of hope; it is testament to the indomitable human spirit, and celebrates the wonderful outpouring of love, as a community reached out to wrap its arms around our NHS colleagues. From little Amy in Penrhosgarnedd, who collected £200 with her homemade wishing well, through to Captain Tom and his incredible feat of raising over £32m for NHS Charities Together, the fundraising stories in this year's report are truly inspirational. I hope you enjoy reading them as much as I did.

Looking to the future, the charity's focus for the year 2021/22 will be on supporting communities as they deal with the ongoing pandemic, and addressing the long-term effects of COVID-19. Awyr Las will shortly be sharing its strategy for 2022 – 2025, which will focus on Early Intervention projects, and will serve as a roadmap for addressing several key themes that have emerged during the pandemic. These include supporting staff health and wellbeing, building a resilient workforce, encouraging innovation, and collaborating with partner organisations and communities to enable us to find creative solutions to the complex challenges we face.

I want to end this message by saying thank you: To the people in our community who used their talents to make items like additional visors and scrubs for NHS staff. To the individuals and businesses that donated gifts in kind for patients and staff. To the volunteers who stepped forward to play their part, delivering medications and assisting in testing and vaccination centres. To everyone that gave a donation. To the fundraisers that found ways to raise money, in their gardens and at home.

Finally, my sincere and heartfelt thanks goes to the NHS staff who have worked so selflessly to keep everyone safe and well this year. You are all wonderful people, and our community is much richer for having you in it.



As ever, here's to our National Health Service. May we keep it and Awyr Las close to our hearts, and do all that we can to help them to thrive in the face of hardship so that everyone in North Wales can enjoy a healthy and happy life.

RT HON LORD BARRY JONES P.C.
HONORARY PRESIDENT OF AWYR LAS

April 2020

Captain Tom starts his incredible challenge of walking 100 laps of his garden on 6th April, going on to raise over £32m for NHS Charities Together by his 100th birthday 24 days later – inspiring countless fundraisers along the way.



May 2020

International Nurses Day feels especially poignant this year, as Awyr Las spends the day celebrating the incredible work of Betsi Cadwaladr University Health Board's nurses working tirelessly amidst the pandemic.

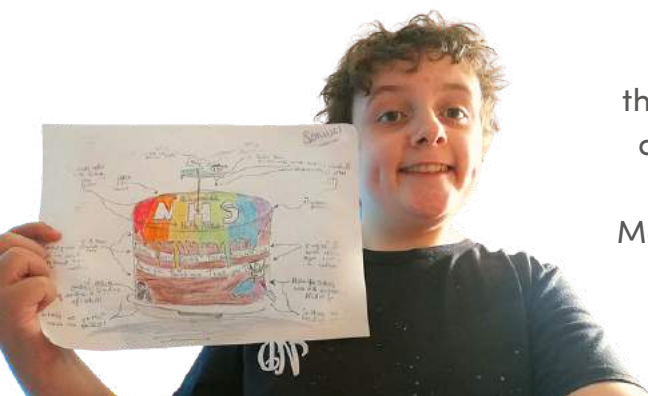
June 2020

As we contend with the COVID-19 crisis, valued supporters North Wales Freemasons give £5,000 for Awyr Las to buy digital devices for patients, to keep in touch with loved ones whilst hospital visiting is suspended, as well as teddies to help soothe young patients, through the "Teddies for Loving Care" (TLC) initiative.



July 2020

Although our Big Tea celebrations are a bit different this year, the community of North Wales makes sure it's a special day for the NHS – Lowri Marrs wins the cake decorating competition with her tribute to Wrexham Maelor's Bonney (Gynae) Ward, and Samuel Valentine-Jones wins the children's design competition with his "Rainbow Superheroes" concept.



August 2020

NHS staff in North Wales document their experiences of working during the pandemic as part of a photography competition supported by Awyr Las, with the images forming a digital exhibition – "Behind the Mask: COVID-19 & Me".

September 2020

At the Welsh Health Hack, Awyr Las funds several innovation projects, including one to trial clear facemasks to improve communication for patients with people with conditions such as hearing loss, autism and dementia throughout the pandemic.

October 2020

With mass participation events on hold, two of the most notable races in the fundraising calendar go virtual. Cronfa Elen take on the Virtual Snowdonia Marathon to encourage families to talk about organ donation, and Lisa Edwards raises an amazing £1,500 for Awyr Las by running the Virtual London Marathon.



November 2020

#TeamIrfon announce that they will fund a mental health worker on Alaw, Ysbyty Gwynedd's cancer unit. This brand new post will provide specialist emotional wellbeing support. Until the new worker is in post, #TeamIrfon continues to fund external counselling and mindfulness support for patients living with cancer.



December 2020

In partnership with Bangor City Council, Awyr Las invites North Wales to "Light up Christmas" for NHS staff in North Wales. Bringing communities together with a digital display of tributes and a magical installation of 2,000 lights on Bangor Pier, this hybrid event brightens up the end of a dark year and raises over £6,000.



January 2021

North Wales Housing complete their "Around the World in 80 Days" challenge, bringing their fundraising total to £3,010 and marking the end of a successful year of fundraising for Awyr Las, their charity of the year.

February 2021

The sad news of Captain Tom's death brings a tear to the nation's eye. Critical Care nurse Nikki Jones appears on ITV Lunchtime News to talk about how Captain Tom's fundraising is helping her patients and colleagues here in North Wales, thanks to grants from NHS Charities Together.



March 2021

As more people took to the hills of North Wales between lockdowns, an innovative partnership with Clwydian Range and Dee Valley Area of Natural Beauty sees a public access defibrillator – funded by donations to Awyr Las project "Keep the Beats" – installed near the summit of Moel Famau.



About the charity

Awyr Las is the NHS charity for North Wales, the area served by Betsi Cadwaladr University Health Board (BCUHB). The charity's purpose is to help the NHS do more than it can on its own.

In practice, this means that donations to Awyr Las fund things like:

- Brand-new equipment and technology
- Specialist training and development opportunities for NHS staff and volunteers
- Innovative research projects and trials
- Additional services, for example, complementary therapy for patients with cancer
- Extra patient comforts, such as more comfortable dialysis chairs

Everything that the charity funds goes over and above what the NHS can provide on its own. Together, the enhancements made possible by donations to Awyr Las help make sure that people in North Wales can benefit from better NHS services when they need them the most.

Awyr Las does not replace the statutory funding for the NHS from the government. Everything the charity can do is thanks to donations and grants from individuals, organisations and foundations.

Since 2010, donations to Awyr Las have made it possible to accomplish over £29m worth of projects, complementing what the NHS already provided.

The resulting improvements have made and continue to make a real difference to the lives of patients and NHS staff, in ways that would not have been possible without your donations and support.

The charity funds projects and ideas in hospitals and the community – from emergency departments to community resource teams, maternity wards to eye clinics – and through its 414 designated funds, can support all areas of healthcare in North Wales.



Derived from the geography of North Wales, the Awyr Las heart motif is symbolic of the charity's duty to enhance healthcare for everyone in the region.



Designated funds

Awyr Las is comprised of over 400 designated funds, representing almost every BCUHB ward, service, department and project across North Wales. Designated funds are attached to specific wards, departments or services and the money held within them can only be used to benefit the associated healthcare area. When a new fund is established, an objective is set and at least one Fund Advisor named. It is the responsibility of Fund Advisors to ensure that expenditure from their designated funds contributes to the stated objectives. Fund Advisors have an in-depth understanding of their ward, service or department. The role is fulfilled by staff at the heart of the NHS – people like Ward Managers, Consultants and Matrons – and they use their knowledge to inform their fundraising and decisions about charitable expenditure. This helps to make sure that designated funds have the greatest possible impact on patients and NHS staff.

When you donate to a designated fund, it goes straight to that healthcare area and is made available for multidisciplinary clinical teams to use towards projects and priorities decided at the ward level.

Non-Designated funds

There are a few wards, services and departments that do not have a designated fund. The Awyr Las Support Team can provide support to establish one, or funding can be requested from the charity's non-designated fund.

When donors give to Awyr Las without specifying where they want the money to go, it is assigned to the charity's non-designated fund. These donations are important, even though they are in the minority. This is because they allow BCUHB staff who do not have their own fund, or who do not have enough money in their designated fund, to still get support from the charity. Non-designated donations are often directed to a priority fund – for example, the COVID-19 Response Fund.

Without a doubt, all donations from the public help dedicated NHS staff in hospitals and in communities across North Wales to go over and above for their patients, offering the very best care and treatment available.

Vision

Patients in North Wales have the best experience possible in our hospitals and in our communities.

Mission

To enhance Betsi Cadwaladr University Health Board's ability to improve the health and wellbeing of people across North Wales and deliver excellent care.

In other words, the charity's mission is to help the Health Board to do more for its patients, through funding improvements to healthcare settings, supporting additional staff and patient wellbeing services and providing grants for research and innovation.

Purpose

To provide a meaningful, impactful means for those who want to support healthcare services to do so, in a way that supports local evidence-based priorities.

Values

Awyr Las shares the same set of values that guides the Health Board's work. These are:

- Put patients first
- Work together
- Value and respect each other
- Learn and innovate
- Communicate openly and honestly

The Awyr Las Support Team and the Board, as well as over 17,000 BCUHB employees who represent Awyr Las, are responsible for ensuring that everything the charity does reflects these ideals.

In addition to the shared values, the work of the charity is underpinned by three guiding principles:

- Patients are at the heart of Awyr Las
- NHS staff are the lifeblood of Awyr Las
- Be true to those who support Awyr Las

Strategy

The charity is currently developing its 2022 – 2025 strategy.

For many years, NHS charities have worked alongside the NHS, and played a key role in helping to enhance healthcare services.

As we live longer lives, many of us with complicated health conditions and diseases, the demand for the additional support that NHS charities can provide in the pursuit of outstanding healthcare is growing.

People receive roughly 90% of their care from primary and community care.* With expected increases in dementia, mental health concerns, cancer, diabetes, and heart disease, these services will face increased demand.

Because of health inequities, those in Wales' least deprived areas can expect to live for longer, and in better health, than those in the country's most deprived areas. In 2017 to 2019, healthy life expectancy at birth for females living in the most deprived areas was 50.2 years, compared with 68.4 years in the least deprived areas; for males, it was 51.8 and 68.6 years respectively.†

Add to that the COVID-19 pandemic, which, in addition to the immediate public health crisis and increased burden on the NHS, brought about a slew of negative consequences for communities in North Wales, many of which are enduring.

These include economic and financial insecurity, worries about employment, damage to the skills and education of young people, reduced mental health, increased loneliness and addiction – each affecting individual and community resilience and wellbeing, and each having the potential to cause increased demands on local healthcare and mental health services.



*Our plan for a primary care service for Wales up to March 2018, Welsh Government. Available: www.wales.nhs.uk/sitesplus/documents/986/our_plan_for_primary_care_in_wales_up_to_march_2018.pdf
†Health state life expectancies by national deprivation deciles – Wales: 2017 to 2019, ONS. Available: www.ons.gov.uk/peoplepopulationandcommunity/healthandsocialcare/healthinequalities/bulletins/healthstatelifeexpectanciesbynationaldeprivationdeciles/wales/2017to2019

Strategy (continued)

The charity has a two-fold challenge of continuing to provide the support for wards and departments in both primary and secondary care settings, whilst simultaneously securing the financial support needed to address the pressing issues outlined above in the short, medium, and long-term.

In light of the above, the charity's new strategy – to be published in January 2022 – will have a focus on making sure the right action is taken at the right time, to help patients to access diagnosis, support, care and treatment in a more timely way, and help build long-term resilience in our local communities.

Additionally, the Awyr Las strategy will be consistent with BCUHB's priorities as outlined in the "Living Healthier, Staying Well" plan, namely:

- Setting up lifestyle services that help people make the right choices and keep well
- Tackling health inequalities and promoting equality
- Making the most of our partnership working
- Strengthening our protection and prevention services
- Concentrating on health in the early years

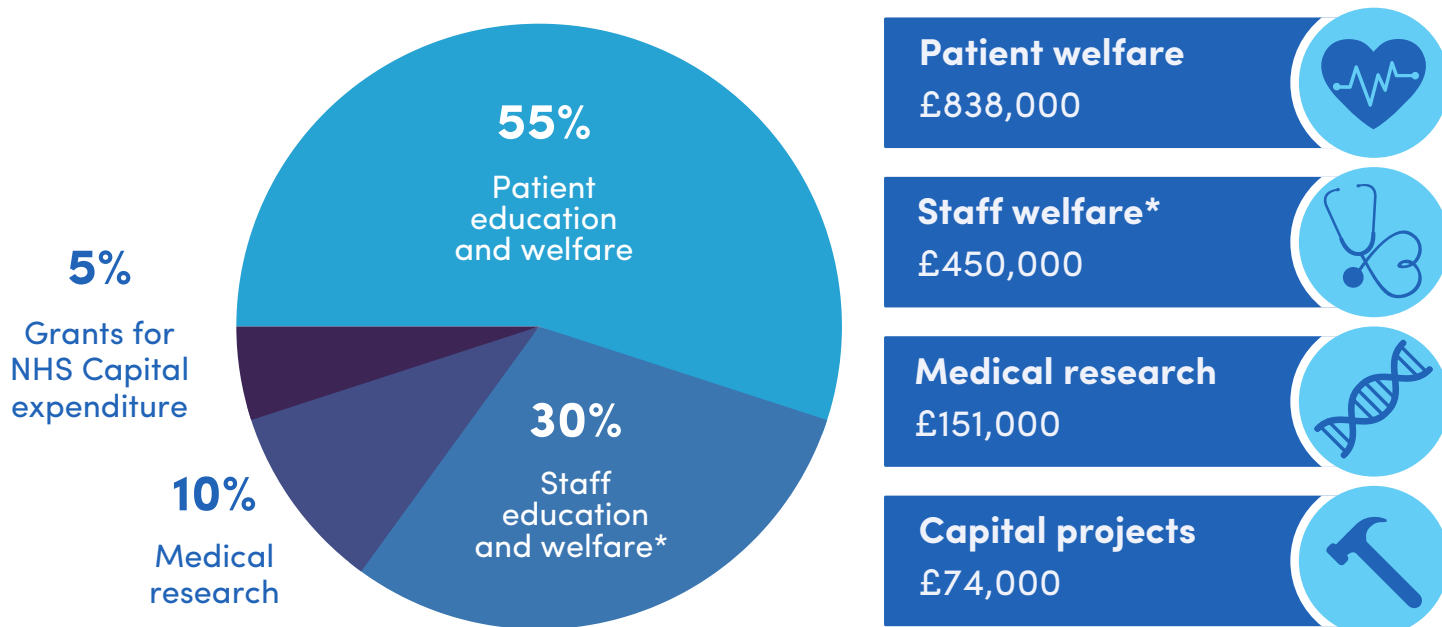
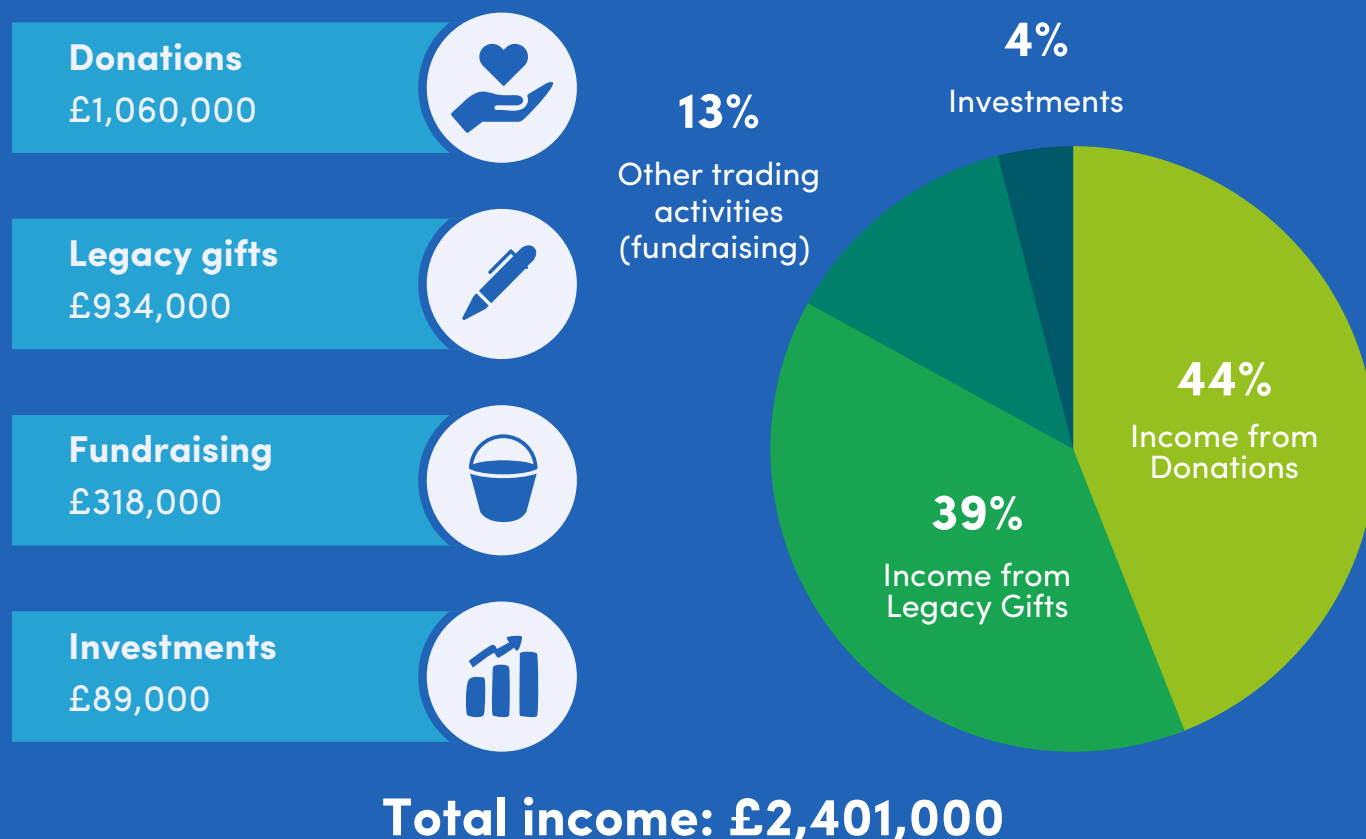
The Awyr Las Support Team

Finance, fundraising, and administrative support staff make up the charity's support team. It is in place to ensure that the charity can efficiently meet its objectives.

The responsibilities of the charity support team are varied, and include:

- Managing the charity's finances, investment portfolio, and grant programmes effectively
- Providing direction and practical help to the charity's Fund Advisors, who are the custodians of the charity's designated funds
- Offering help, advice, and encouragement to fundraisers who generously choose to organise events and activities in favour of the charity to ensure that they have a positive experience
- Raising the charity's profile in hospitals and the community so that more people are motivated to donate, fundraise, or volunteer
- Communicating well with supporters and the wider community, from direct communication with fundraisers to broad messaging via social media
- Reclaiming Gift Aid to increase the value of donations to the charity
- Supporting independent charities – such as the Leagues of Friends – who provide additional direct philanthropic contributions to BCUHB, adding value to the Health Board's and charity's work

The year at a glance



*Awyr Las received Gifts in Kind with an estimated total value of £134,648. These were used for the benefit of staff. The figure for "Staff education and welfare" includes this amount.

Examples of funding awarded



Enhanced welcome packs for overseas nurses arriving at the height of the pandemic.

Two toddler physio dolls, for the paediatric physiotherapy team to demonstrate physiotherapy techniques to parents via video call.



Smartphone for a child with diabetes to record readings.



Nel Del – the charity's mascot – was imagined by a North Wales school pupil.



"Thank you to everyone that has donated to the COVID-19 fund. We have repurposed an iPhone so a patient's glucose levels can be monitored from home. The device sends data back to us here in the hospital. We can use this data to adjust insulin levels as necessary. During the pandemic, being able to monitor a diabetic child's glucose levels remotely is even more vital for their health and safety."

Ceri Tomos,
Diabetes Specialist Nurse



£325

Wellbeing room for staff on Foelas Ward, Bryn y Neuadd



"We have set up a wellbeing room, which is invaluable to staff and volunteers at difficult times. As a team, we have been through so much this year, and still it carries on. It is good for our mental health and co-support to have an area away from everywhere else where we can be self-sufficient and safe. The fridge means we do not have to access the main kitchen, which can be especially difficult to do if you are upset. The health board has been extremely supportive but at these difficult times are unable to fund these items – thank you Captain Tom and all at Awyr Las, we all really appreciate everything you do."

Alison Ryan-Jones, Deputy Ward Manager

£500

Seating so Talarafon CAMHS could see patients safely outside

£1,080

Blood pressure monitors for young patients to use at home

"The blood pressure monitors funded have helped our team of nurses to continue the vital work of monitoring cardiac patients who are self-isolating at home. These monitors have been, and continue to be, invaluable. Thank you to everyone who made the support we've received possible."

**Andy Bennett,
Heart Failure Specialist Nurse**



£1,300

Wellbeing boxes for people living with dementia



£3,907

Emergency Department
COVID-19 Simulation Suite.

Pictured: The COVID-19 Emergency Department Simulation Suite simulates treating patients who have COVID-19 in life-threatening emergencies.



£4,968

Helping to set up virtual pain management programmes



"Many patients have informed us that they find these groups easier to engage with as they do not need to travel to join them, this reduces their feelings of anxiety regarding engaging in group interventions, which they can now do from the comfort of their own homes. We have been very impressed how the patients, some of whom were novices with IT skills and the online platforms, have quickly learnt the new IT skills and have adapted to changes we have made to the sessions throughout the programme."

**Ruth Burgess, Clinical Nurse Specialist
in Pain Management**

£7,144

Fitting defibrillators in rural communities as part of the Keep the Beats Rural Public Access Defibrillator Project.

£9,857

A support and wellbeing service for senior doctors on the Lesotho Family Medicine Speciality Training Program.*

£10,000

Supporting innovation projects in healthcare via the "Health Hack" event, including clear facemasks to improve communication.

£17,013

Developing and deploying a mobile unit to deliver cardiology education and training to communities in North Wales.

£21,274

Providing a self-referral talking therapies service, offering an early intervention for people experiencing low mood, anxiety or depression.

£24,973

Recruiting a research scientist and providing equipment for a project that seeks to improve the diagnosis of meningitis in babies.

£39,200

Employing a dedicated physician via the COVID-19 Medical Education Fellowship to disseminate key pieces of clinical guidance.

£50,000

Developing and deploying a mobile unit to deliver cardiology education and training to communities in North Wales.

"A lot of child health research in Wales is done in South Wales, but there is a real opportunity to do more research and development that focusses specifically on North Wales. By understanding more about illnesses that affect infants and children here, we can ultimately improve early diagnosis and treatment. This clearly brings direct benefit to children and families across the region."

Dr Artur Abelian, Consultant Paediatrician



*Via the Betsi-Quthing International Health Partnership



"Our Audiologists recognised the need for clear face masks back in April 2020, so we pitched the concept at the M-Sparc Health Hack and received an award of £2,500 from Awyr Las. Since then, we have been testing different options suitable for lip-reading and seeing the face. We are delighted that the clear masks have been approved for use during the pandemic and will now be available to trial throughout the NHS."

**Dr Sarah Bent, Principal Clinical Scientist
in Audiology**

"The huge benefit of having this trailer is that we can reach people in rural communities, and deliver more lifesaving CPR training and education on the use of defibrillators. It's fully kitted out with all the equipment we need and we can take it pretty much anywhere. It will allow us to do roadshows across the region so that people can pop in to speak to us, ask questions and learn more about heart health, and get screened for conditions which can often go undetected."

**Tomos Hughes, North Wales
Public Access Defibrillators Officer**



"The Talking Therapies programme, provided in partnership with Mind and Advanced Brighter Futures, provides an early intervention for people experiencing low mood, anxiety and depression. People self-refer onto the service, and from April referrals have increased by 50%. The therapy is delivered by talking therapy specialists who provide group therapy or 1:1 counselling or Cognitive Behavioural Therapy. COVID-19 has heightened the need for this service – now our valued partners are able to increase their capacity, which has drastically improved waiting times."

**Ruth Robinson, Commissioning Manager
(Mental Health & Learning Disabilities)**

The response to COVID-19

During the COVID-19 pandemic, Awyr Las and Betsi Cadwaladr University Health Board experienced an overwhelming outpouring of love from the community.

The support was varied and wide-ranging, and encompassed volunteering, gifts in kind, and monetary gifts & grants.

Gifts in Kind

One of the main ways people chose to support Awyr Las during the pandemic was through Gifts in Kind. During the 2020/21 financial year, Awyr Las received donations of Gifts in Kind worth over £130,000.



£134,648

Total estimated value of Gifts in Kind

Donations ranged in type and value, and came from individuals, corporate supporters and communities. People gave a variety of gifts, and each item was imbued with love and gratitude.

These gestures made a big difference to our patients, but had a particular impact on staff. It played a big part in helping them to keep going during the darkest times.

"Our aim was to create hygiene kits which include nourishing cream formulas for hands and face as well as things like shower gels for those members of staff that are tirelessly working around the clock."

**Kate Sparling, Acting Assistant PR Manager
(Clarins UK)**



Gifts in Kind (continued)

Thank you to everyone who donated a Gift in Kind. Special thanks go to the 3D printing community who made extra visors, and craft community who made additional scrubs, uniform bags, ear protectors and other items for staff.

It is simply not possible to list all the people who gave Gifts in Kind, but this message of thanks is for everyone who made or bought something for our NHS staff and patients, and made such a difficult time a little bit easier.

The following is a small selection of the wonderful items given during the year.

- Kwik Fit in Llandudno kindly donated 100 disposable seat covers for district nurses to use whilst out making calls, helping to safeguard them during the pandemic. Estimated value: £20
- Anglesey's "Random Acts of Kindness" group lovingly handmade extra items for the team on Ysbyty Gwynedd's Children's Ward, including these wonderful child-friendly scrubs that brought smiles to lots of faces during such a challenging and uncertain time. Estimated value: £50
- Fire Station Airbus purchased a smartphone for Wrexham Maelor's Heddfan Unit so patients could keep in touch with loved ones. Estimated value: £150
- Staff at Ysbyty Gwynedd were glad to receive over 500 Hot Cross Buns in time for Easter from Becws Mefus in Llangefni. Estimated value: £250
- Staff at Ysbyty Gwynedd were thrilled to receive 75 care packages from Holland & Barrett in Caernarfon, containing toiletries and healthy snacks. Estimated value: £3,750
- Clarins UK delighted staff across BCUHB with a generous donation of 930 hygiene packs, featuring cleansers and moisturisers for hard-working hands. Estimated value: £12,000



Captain Tom & NHS Charities Together

Captain Sir Thomas Moore, more popularly known as Captain Tom, raised an incredible £32 million for NHS Charities Together by his 100th Birthday on 30th April 2020,* and almost £33 million in total before his JustGiving page closed in May.†

Captain Tom captured the nation's imagination during lockdown and inspired a generation of fundraisers to do something amazing for their NHS.

Captain Tom sadly died in February 2021, but his legacy lives on through the support provided to NHS charities across the UK in the form of grants from NHS Charities Together.



NHS Charities Together raised £150 million in 2020, to help support the NHS' response to COVID-19.‡ Approximately 22% of the funds raised by NHS Charities Together during this period were raised through Captain Tom's fundraising efforts.§ The funds raised are being distributed to all 241 NHS Charity member organisations across the UK. All the support provided by NHS Charities Together goes over and above what the NHS can provide.



There are three planned stages of grants from the NHS Charities Together COVID-19 Appeal:

- Stage 1: COVID-19 urgent response grants for NHS charities to spend quickly on enhancing the well-being of NHS staff, volunteers and patients impacted by COVID-19
- Stage 2: Strategic integrated community and social care pathway grants for NHS charities to work in collaboration with third sector partners so that NHS patients can leave hospital more quickly and safely, and stay or remain out of hospital
- Stage 3: COVID-19 recovery and post-pandemic grants to NHS charities to support the mental health and recovery of NHS staff and volunteers and healthcare services.

Over £4,979,000 of the funds raised through NHS Charities Together's COVID-19 Appeal have been designated for Wales. Awyr Las, the North Wales NHS Charity, will receive a total of £912,724.|| N.B. This figure spans multiple financial years.

£315,600

Amount received from NHS Charities Together in 2020/21

*Captain Tom Moore's NHS appeal tops £32m on 100th birthday, BBC. Available: <https://www.bbc.co.uk/news/uk-england-beds-bucks-herts-52472132>

†Captain Tom Moore raises nearly £33m as NHS appeal closes, BBC. Available: <https://www.bbc.co.uk/news/uk-england-beds-bucks-herts-52498156> (Total raised excluding Gift Aid: £32,796,157)

‡Annual Report 2020, NHS Charities Together. Available: https://www.nhscharities.together.co.uk/wp-content/uploads/2021/08/NHS_CT_Annual_Report_2020_Compiled_AW-RGB-1.pdf

§SHOW OUR FUNDING IS MAKING A DIFFERENCE AROUND THE UK, NHS Charities Together. Available: <https://nhscharities.together.co.uk/our-tribute-to-captain-sir-tom-moore>

||Bundle Charitable Funds Committee 11 June 2021, BCUHB (p77 – 78). Available: <https://bcuhb.nhs.wales/about-us/committees-and-advisory-groups/charitable-funds-committee/charitable-funds-committee/agenda-bundle-charitable-funds-committee-11-06-21-v0-2>

Captain Tom & NHS Charities Together (continued)

Thanks to Awyr Las' involvement with NHS Charities Together, the charity has also benefitted from multiple high-profile national media opportunities during the year, including:

- Staff from BCUHB were delighted to appear on a pre-recorded segment as part of ITV's Lorraine show, giving them the opportunity to thank the public for donations to the NHS Charities Together urgent appeal.
- Dr Daniel Menzies, Respiratory Medicine Consultant in Ysbyty Glan Clwyd, was honoured to speak to HRH The Duke of Cambridge (Patron of NHS Charities Together) to discuss how the COVID-19 Appeal has made a difference for patients and for staff here in North Wales, and to share some of the challenges that Dan and his colleagues have faced whilst caring for people with COVID-19.



Pictured: Zoe McDonald, Senior Staff Nurse with the acute renal team on Ysbyty Gwynedd's Hebog Ward, was pleased to be featured on the M&S website and in its Llandudno store as part of the national "Rainbow Sale", to share her experience of working on the NHS frontline during the COVID-19 pandemic, and the difference the amazing public support has made.



"During the last year I have mainly been looking after the sickest patients with COVID requiring high levels of respiratory support. I welcomed the opportunity to speak with The Duke of Cambridge about my work and about the difference that the grants from NHS Charities Together and other donations from local supporters of our NHS Charity, Awyr Las, have made.

Thanks to the donations we've received, we've been able to fund a COVID Medical Fellowship, so a specialist junior doctor can stay abreast of the latest in COVID treatment and share best practice with colleagues. It was great to see first-hand the enthusiasm and interest that HRH The Duke of Cambridge has in the impact of NHS Charities Together and the wellbeing of patients and NHS staff."

**Dr Daniel Menzies,
Respiratory Medicine Consultant**

Fundraiser stories

Although this year saw a lack of organised events, the community found many innovative ways to raise money for Awyr Las.

Many were moved by the plight of NHS staff working tirelessly during a frightening, uncertain time and wanted to say thank you.

Some were inspired by Captain Tom, and sought to take on challenges in their gardens. Others found ways to bring the community together, even though we all had to stay apart.

It was heartening to see so many children and families getting involved, and Awyr Las benefitted from young people doing sponsored physical challenges in place of the PE lessons they would be having in school, and channelling their creative energies by making things to sell - jewellery, keyrings and even a pandemic-themed board game.

The charity welcomed returning donors and met new supporters. The Awyr Las Support Team is taking steps to build on the links formed during the year, and is developing a new supporter communication plan and improving internal processes for communications to ensure all donors have the best possible experience when they choose to support the charity.

Awyr Las is truly grateful for all the generosity and warmth that has been directed to our NHS staff here in North Wales. What a wonderful community we have.



We can't name everyone here, but we hope you will enjoy reading about a handful of local heroes that made a big difference this year.

"Knowing how much local people care about their NHS makes us all work even harder. The support we've had for our COVID-19 appeal really will help make our healthcare services better."

Words of a BCUHB Staff Member



Amy's adorable homemade wishing well encouraged passers-by to make a wish for the NHS. The 7-year-old, from Penrhosgarnedd, made the well to raise money for #TeamIrfon and the COVID-19 appeal. It was a welcome and positive distraction for her community, who loved seeing the well while they were out taking exercise during lockdown.

£200
GREAT JOB!

When siblings Julia (16) and Giovanni (11) became bored of their board games during lockdown, they took the initiative and came up with their own. Their reimagining of the classic Monopoly game – where players compete to buy PPE factories and vaccine labs instead of houses and hotels – was a hit when it was offered as a digital download via the Awyr Las website. Inspired by their mum and dad, both NHS workers, they wanted to raise money to support Adolescent Mental Health Services.



£635
FANTASTIC!



Ethan loves to run. He was missing his PE lessons, so decided to take a leaf out of Captain Tom's book and do something active to support Awyr Las. He chose to support the charity because his step-mum is a doctor in Wrexham, and he wanted to say thank you for all she did during the pandemic. Aged just 10, Ethan ran a lap around his local marine lake every day for 100 days, finishing on his birthday.

£1,161
YOU'RE A STAR!

Dr Fay Harris took part in the 2.6 Challenge by walking 2.6 miles around her village for 10 days, matching the distance of the postponed London marathon. A keen dancer, Dr Harris finished the challenge in style – wearing her brand-new, red-sequined dancing heels.

The grandmother and mum of three was inspired to support the Alaw Cancer Ward at Ysbyty Gwynedd by her 80-year-old sister – who has beaten the disease three times – and her daughter, Sally, who has also survived it.

£1,522
BRILLIANT!



Freddie Bennett is an accomplished long distance runner, and even holds a Guinness World Record for the fastest marathon run... dressed as a fisherman! In May, Freddie ran 46 miles – an “Ultra-Marathon” – in his back garden, over a gruelling 13-hour period. Freddie wanted to run to say thank you to all the NHS staff, but particularly his wife, Dr Sarah Moll, who works at the Wrexham Maelor Hospital.

£2,080
IMPRESSIVE!



“My wife has been moved from the children’s department to help out during COVID-19 so I’m seeing first-hand what the effect of all this is. Running for 13 hours seems like a lot but it’s only like doing a shift in the hospital saving lives and battling this pandemic.”

Freddie Bennett



Inspired by his namesake Captain Tom, Tom Williams of Denbigh, aged ninety, walked 90 miles over 90 days during lockdown, raising money to say thank you to the team on Heulwen Ward where he received treatment for cancer between 2016 and 2019.

£3,400
WONDERFUL!



Unable to host their annual mini music festival for Wales and Wrexham FC football fans, The Fat Boar Wrexham and Spirit of '58 came up with another plan. The team at The Fat Boar organised a raffle and Tim at Spirit of '58 donated proceeds from special "Thank You NHS" football shirt sales, raising a fantastic amount for the Wrexham Maelor Children's Ward.

£4,300
SUPERB!



Criccieth's Dancing Queen, Carys Roberts, staged a 24-hour dance marathon to raise money for the COVID-19 appeal. The former Top of the Pops dancer, who has shared a stage with Hot Chocolate, Bananarama and Kool and the Gang, wanted to do something for the NHS after being inspired by the work of her brothers John and Gwyn, both doctors on the COVID-19 frontline.

£4,404
AMAZING!



Garry Stewart and Carl Hagan decided to start filming comedy videos to help their community of Holyhead raise a smile during the darkest days of the pandemic. What they didn't realise at the time was how much money they would raise for Awyr Las, as well. Their hilarious antics were a real tonic during lockdown and the outpouring of support from their friends, family and neighbours was incredible.

£12,306
OUTSTANDING!

Volunteering

During the year, there was an influx of offers to volunteer for the Health Board.

The Volunteer Coordination team, along with colleagues from BCUHB's Workforce & Organisational Development team, worked hard to process, induct, train and place over 2,000 people that came forward to help their NHS.

Volunteers have played an important role during the pandemic, helping NHS staff to do even more for their patients during this difficult period, and supporting services to adapt to new ways of working.

Thank you to everyone who has given their time so generously to help their communities.

Here are just some of the important activities volunteers have been helping with:

- Providing support at mass vaccination centres
- Assisting with the vaccination rollout by becoming volunteer vaccinators
- Marshalling at COVID-19 testing facilities
- Collecting and delivering medication
- Providing telephone befriending

George's story

George Manley is just one of the volunteers who signed up to help during the pandemic.

Thank you, George!



"After hearing the national call out for volunteers, I thought there must be something I could do to help. I was in a fortunate position and in good health to give something back to the community. Like many volunteers, my volunteer journey has been hugely enriching. Meeting many wonderful volunteers and BCUHB staff has been a huge pleasure. Volunteering has been incredibly rewarding, it has given many of us the opportunity to offer our valuable work and life skills. Volunteering during these dreadful times has been a wonderful way to contribute in a positive way to benefit our communities; you can make an instant difference to patients' lives."

George Manley

Looking ahead

The charity's focus for 2021/22 will be on supporting communities as they navigate the ongoing pandemic.

Addressing the long-term impact of COVID-19 will remain a priority. This work will be supported by money distributed by NHS Charities Together under its Stage 3 "Recovery" grant programme, funded by their COVID-19 urgent appeal.

Projects planned for this work stream will focus on building resilient communities.

As well as redoubling the charity's focus on early intervention, the Awyr Las 2022 – 2025 strategy will provide a roadmap for addressing several key themes that have emerged during the pandemic, including:

- Supporting staff health and wellbeing, making sure they are cared for and supported to remain resilient
- Investing in research, development, training and mentoring to ensure staff are supported to work well in the challenging and dynamic environment of 21st century healthcare
- Encouraging innovation and research to help drive improvements in the quality of care and the patient experience in North Wales
- Collaborating with health and social care providers, local charities, our communities, and our patients and their families to build strong relationships that enable us to find creative solutions to the challenges we face



The Awyr Las Support Team looks forward with cautious optimism, hopeful that we will soon see the safe return of events and mass participation fundraising.

In the meantime, we are investing in digital and hybrid events.

Pictured: Cronfa Elen runners celebrate together after completing the 2019 Snowdonia Marathon.

Looking ahead (continued)

The team has placed a focus on digital and hybrid activities that enable BCUHB staff and external supporters alike to be part of something meaningful remotely, such as the One Million Steps challenge, and the Light up Christmas event.

Words from a few of the people who took part in Light up Christmas this year:

- This idea brought our family so much joy this Christmas.
- A wonderful way to be able to make a donation to one of our valued local charities.
- The lights really did brighten up the Christmas period.
- A wonderful way to spread some joy and light.



Pictured: The 2,000-bulb "Light up Christmas" display on Bangor Pier.

Light up Christmas 2020 was made possible thanks to the generous support of:



Volunteer support

Additionally, we will seek to build on the relationships made with local individuals who registered as COVID-19 volunteers, supporting them to transition to become regular volunteers within the Health Board, for example, as part of the valued Robins Ward Volunteer Scheme.



"I work long days wearing various types of PPE, so getting fresh air on my days off is so important for both my physical and mental wellbeing. The One Million Steps challenge has helped me achieve this as it makes me go out come rain or shine when I would rather stay in bed - and I feel so much better for it."

Julie Starling, Advanced Arrhythmia Clinical Nurse Specialist

Governance

Linked charities

The charity's registration incorporates a linked charity, the North Wales Cancer Appeal (NWCA). A very active subsidiary, NWCA volunteers work alongside NHS staff in the North Wales Cancer Treatment Centre and raise additional funds for priority projects that benefit patients and families affected by cancer.

Trustee recruitment, appointment and induction

The charity has a sole Corporate Trustee, the Betsi Cadwaladr University Health Board (BCUHB). Whilst BCUHB Members undertake responsibility for the administration of the charity's funds as part of their tenure of the Board, they do not hold trustee status as individuals.

The Chair and Independent Members of the Health Board are appointed by the Minister for Health and Social Services of the Welsh Government, with the Executive Directors being appointed in accordance with Health Board policy. New members of the Board are provided with appropriate induction and training on behalf of the Executive Director of Finance. Orientation documentation provided for new members includes the previous year's annual reports and financial statements, copies of the charity's governing documents, and relevant Charity Commission publications.

Charity staff

The charity does not directly employ any staff. The day-to-day management of the charity is delegated to the Executive Director of Finance. Members of the Awyr Las Support Team are employed by the Health Board and then recharged to the charity in accordance with the proportion of their time that has been spent on charity work.

Key management personnel remuneration

The trustees have concluded that the Corporate Trustee through the Charitable Funds Committee comprises the key management personnel of the charity as they are in control of directing the charity. The charity does not make any payments for remuneration nor to reimburse expenses to the charity trustees for their work undertaken as trustee. Trustees are required to disclose all relevant interests, register them with the Health Board and withdraw from decisions where a conflict of interest arises. All related party transactions are disclosed in note 2 to the accounts.

The charity's advisors

- Bankers: NatWest Bank, 5 Queen St, Rhyl, Denbighshire, LL18 1RS
- Investment advisors: Brewin Dolphin, Time Central, Gallowgate, Newcastle upon Tyne, NE1 4SR
- Registered auditors: Wales Audit Office, 24 Cathedral Road, Cardiff, CF11 9LJ

The charity's investments

Many of the donations received by the charity cannot be spent right away since they must be accumulated, in order to fund the most pressing and relevant items to improve patient care. As a result, Awyr Las invests these contributions in order to earn income and protect their real-world worth. During the financial year 2020/21, Rothschild Wealth Management Limited was the charity's investment manager. With effect from 1st April 2021, following a tender exercise, the investment portfolio will be transferred to a new manager, Brewin Dolphin.

Ethical investment framework

The Trustee has adopted an ethical framework for investments, with underlying principles supporting an ethical component of the overall investment strategy.

Investment strategy

This has given direction to the Investment Managers to develop a suitable investment strategy.

The investment strategy is consistent with these ethical principles, whilst affording sufficient flexibility to provide the best balance of risk and reward for the charity.

During the financial year 2020/21, the portfolio was managed in accordance with this agreed strategy.

It is recommended that there is negative exclusion of investment in companies manufacturing and distributing:

- Alcoholic products
- Tobacco products
- Any products which may be considered in conflict with the Health Board's activities

Investment in companies which have a poor record in human rights and child exploitation and/or which derive their profits from countries with poor human rights records should not be permitted.

In addition, investment in companies that demonstrate compliance with the principles of the Equality Act 2010 should be supported.

Investment performance is monitored by the Charitable Funds Committee at its quarterly meetings. The committee receives reports from the investment managers explaining the portfolio's performance, the level of risk seen and expectations for the future.

Charitable Funds Committee

Operational responsibility for the administration of the charity is delegated to a Charitable Funds Committee, a committee of the full Health Board.

Purpose

The purpose of Betsi Cadwaladr University Health Board's Charitable Funds Committee is to make and monitor arrangements for the control and management of the Health Board's Charitable Funds, held within the BCUHB charity, Awyr Las.

All voting members of the Health Board can act as corporate trustees of the charity.

The committee meets quarterly.

Membership

- Members: Up to four Independent Members, including the Chair and Vice Chair of the committee
- Formally in attendance: Three Executive Members
- Chair: An Independent Member
- Vice Chair: Another Independent Member
- Executive Members: Executive Director of Finance (Lead Director), Executive Director of Strategy, Executive Medical Director

Charitable Funds Committee Membership 2020/21

- Cheryl Carlisle, Independent Member
- David Fearnley, Executive Medical Director (to 30/09/20)
- Arpan Guha, Acting Executive Medical Director (wef 1.10.20)
- Sue Hill, Executive Director of Finance
- Jackie Hughes, Independent Member [Chair]
- Linda Tomos, Independent Member (wef 10/11/20)
- Helen Wilkinson, Independent Member (to 23/11/20)
- Mark Wilkinson, Executive Director Planning and Performance

BCUHB Board Membership 2020/21

A number of changes to Board membership, including interim and acting up arrangements, have occurred during the year and are reflected in the table at Appendix 1.

Performance

The overall goal of the charity is to benefit staff and patients at Betsi Cadwaladr University Health Board in accordance with the preferences of supporters. The Awyr Las Support Team and the Charitable Funds Committee undertake a number of key activities.

Connecting with staff

To accomplish this goal, the Charity Support Team prioritises actions that promote awareness among Health Board employees, assisting them to learn about fundraising and the money accessible to them from the charity. The team also focuses on simplifying the methods for raising and applying for money, as well as empowering staff to innovate and utilise existing funding (or, in the absence of funding, to proactively raise the necessary monies) to help them to implement their ideas. A particular focus this year has been connecting with staff in different ways, when it has not been possible to do so many in-person activities. The charity has embraced technology, including video conferencing, to stay connected with staff.

Evaluating requests for funding

To ensure that the charity's money is well spent and meets with its objectives, all applications for grants over £5,000 require ratification and/or authorisation from the Charitable Funds Committee (CFC), which is a committee of the full Health Board.*

The Charitable Funds Advisory Group (CFAG) was established at the start of 2016 to provide further scrutiny of applications. The CFAG is a sub-committee of the Charitable Funds Committee. Because of COVID-19, the CFAG was temporarily stood down.

The CFAG has a remit to consider funding applications from £5,000 to £25,000 from general or specific charitable funds. The group has the authority to approve or reject those applications. The decision to approve or reject an application is undertaken on behalf of the Charitable Funds Committee under the charitable funds scheme of delegation.

Membership of the CFAG is varied. Like the CFC, members of the CFAG use their specialist knowledge to make informed decisions on funding, taking into account local needs and organisational priorities.

*Charitable Funds Committee, Betsi Cadwaladr University Health Board. Available: <https://bcuhb.nhs.wales/about-us/committees-and-advisory-groups/charitable-funds-committee>

Applying for funding

Applicants must outline their proposed project's outcomes and how they will be measured in order to be considered for funding. They must also show that they have assessed the risks and investigated mitigating factors. All grant applicants must show how their plan would help to reduce health inequalities and promote the Health Board's dementia strategy.

Awyr Las Support Team

To help meet the charity's objectives, the Awyr Las Support Team has transitioned from working geographically to working thematically. In practice, this guarantees that East, West and Central still have a dedicated point of contact, but that individual members of the team can undertake projects that are more defined, and closely aligned with their skills and experience. Broadly, the specialisms within the team are:

- Community Fundraising & Corporate Sponsorship
- Nurturing Internal Relationships & Partnership with Independent Charities
- Digital & Data
- Strategy & Planning
- Trusts & Foundations fundraising

This evolution has enabled the team to be more effective within the current capacity.

The charity's Support Team continues to streamline its processes and develop relationships with other teams within BCUHB to ensure it can provide the highest possible level of donor care.

Complaints

The Awyr Las Support Team did not uncover any failure to comply with Fundraising Regulation by staff or Awyr Las volunteers in 2020/21. The charity received no official fundraising-related complaints in the past year.

Public benefit

In planning activities for the year and when considering applications for grant funding, the trustees consider the Charity Commission's guidance on public benefit.

The charity's grant-making process

Both restricted and unrestricted funds are used to make grants through the charity. These funds are further split into non-designated (general) funds and designated (earmarked) funds.

Authorisation and levels of funding

Projects costing less than £5,000 can be authorised by a Fund Advisor – the colleagues that act as guardians for their designated funds – thus enabling NHS staff to gain prompt access to funding. Because of this, staff can quickly implement their ideas, meaning the tangible positive differences they wish to achieve for their patients or colleagues can be realised almost immediately.

There is a formal application and scrutiny process for requests of £5,000 or more. The Charitable Funds Advisory Group considers requests of between £5,000 to £25,000. Requests for £25,000 or more must be considered by the Charitable Funds Committee. The application process is designed to be accessible, whilst ensuring projects receive rigorous scrutiny to ensure they are robust, innovative, and realistically able meet the objectives set out by the applicant.

Non-designated funds

These funds are given to the charity with no preference expressed by the donor. They are used to fund things that are needed either across the region, or in areas/services that do not have their own fund. The Finance Director – Operational Finance acts as the Fund Advisor on non-designated funds and so can authorise expenditure up to £5,000. Non-designated funds have been decreasing in value significantly over recent years. This is an ongoing challenge for the charity as it limits the things that can be funded where there is no suitable designated fund.

Designated funds

Within Awyr Las, most donations sit in one of the 414 designated funds, which are aligned to specific wards and departments. Every fund has at least one Fund Advisor, who is the authorised signatory on the fund for purchases up to £5,000. Fund Advisors receive monthly statements outlining the income and expenditure on the fund. For all expenditure over £5,000, a scheme of delegation is in place whereby additional approvals are required from the senior team for that area in the Health Board and the Charitable Funds Committee. This ensures that applications are fully reviewed and assessed alongside the objectives of the charity.

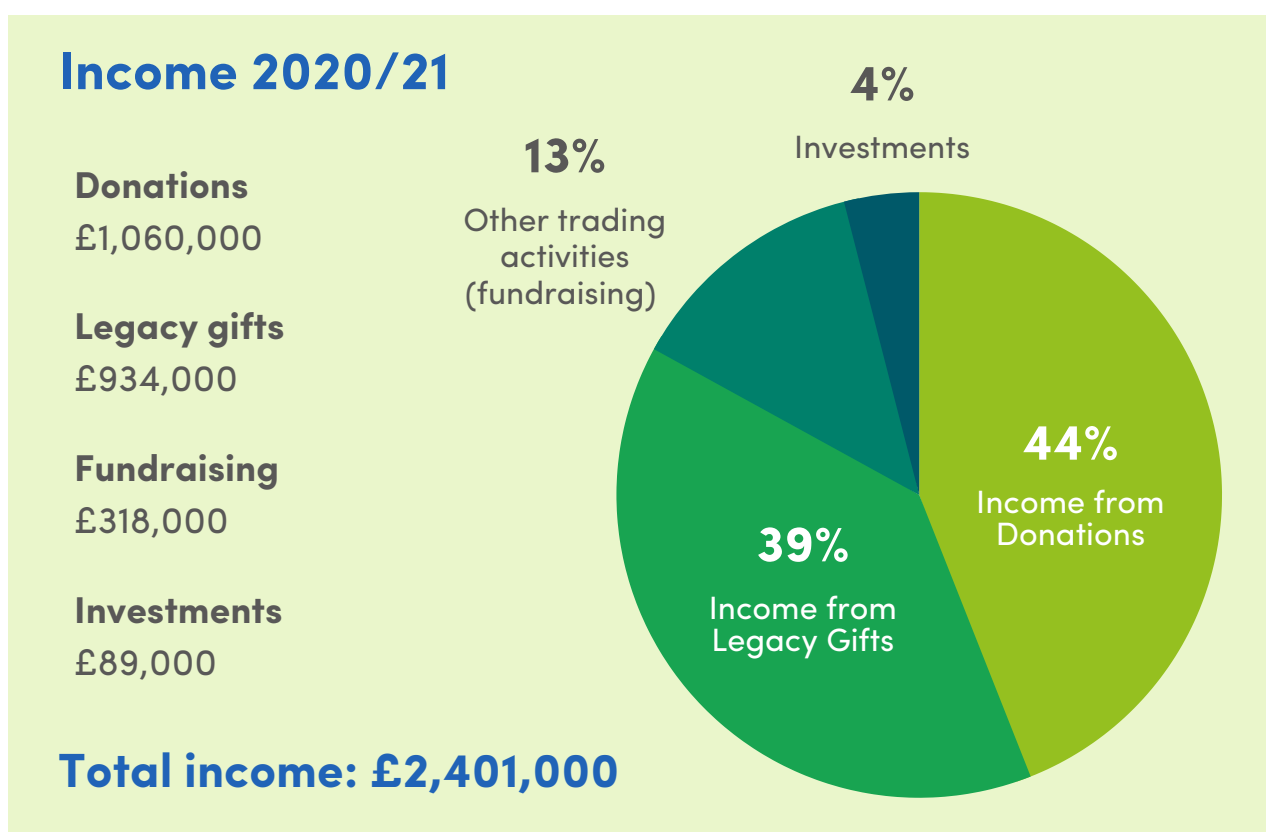
Financial summary

The following figures are taken from the full accounts approved on 20th January 2022, which carry an unqualified audit report.

The accounts should be viewed in full if more details are required. This part of the Trustee's annual report comments on key features of those accounts.

The full accounts have also been logged with the Charity Commission.

Almost all the charity's income comes from the voluntary efforts of NHS staff and the general public.



This year, donations generated £1,060,000 – 44% of the charity's total income.

Legacy gifts formed 39% of the charity's income (£934,000).

Fundraising accounted for 13% of the charity's total income (£318,000).

Investment of funds not immediately required by the charity has generated £89,000 in returns, equating to 4% of Awyr Las' total income.

Financial health

The assets and liabilities of Awyr Las as at 31st March 2021 are shown below, compared with the position at 31st March 2020. Find further details in the financial statements section.

Balance sheet as at 31 March 2021

	Note	Unrestricted funds £000	Restricted income funds £000	Total 31 March 2021 £000	Total 31 March 2020 £000
Fixed assets:					
Tangible assets	14	150	0	150	135
Investments	15	4,923	5,134	10,057	7,673
Total fixed assets:		5,073	5,134	10,207	7,808
Current assets:					
Debtors	16	394	402	796	543
Cash and cash equivalents	17	459	467	926	884
Total current assets:		853	869	1,722	1,427
Liabilities:					
Creditors: Amounts falling due within one year	18	(602)	(607)	(1,209)	(1,497)
Net current assets / (liabilities)		251	262	513	(70)
Total assets less current liabilities		5,324	5,396	10,720	7,738
Creditors: Amounts falling due after more than one year	18	(50)	(51)	(101)	(84)
Total net assets / (liabilities)		5,274	5,345	10,619	7,654
The funds of the charity:					
Restricted income funds	21	0	5,345	5,345	3,841
Unrestricted income funds	21	5,259	0	5,259	3,813
Revaluation reserve	21	15	0	15	0
Total funds		5,274	5,345	10,619	7,654

The notes on pages 43 to 54 form part of these accounts.

Signed:



Name: Jackie Hughes (Chair of Trustees)

Date: 20th January 2022

Risk analysis

As part of the Charitable Funds Committee meetings that take place at least four times a year, the trustees consider the major risks facing Awyr Las.

Managing risk

The main risks to the charity are reviewed by the Charitable Funds Committee on a quarterly basis, with the whole risk register being presented and reviewed annually in March. The charity's Risk Register was most recently reviewed on 16th September 2021 and is available to view here: [Bundle Charitable Funds Committee 16 September 2021](#), page 120 – 139. See below for the full URL.

An individual risk analysis is completed for all Awyr Las events and activities, and for new processes and ways of working introduced by members of the Awyr Las Support Team.

Reserves

Reserves are that part of a charity's unrestricted income funds which are freely available to spend on any of the charity's purposes. The reserves policy explains to existing and potential fundraisers, donors and other stakeholders why a charity is holding a particular amount of reserves. A good reserves policy gives confidence to stakeholders that the charity's finances are being managed and can also provide an indicator of future funding needs.

The reserves policy of a charity must be set out in its Annual Report. It should take into account the charity's financial circumstances and other relevant factors. It is good practice to keep the reserves policy under review to ensure it meets the changing needs and circumstances of the charity.

Deciding on the level of reserves that a charity needs to hold is an important part of financial management and forward financial planning. Reserves levels which are higher than needed may tie up money unnecessarily. However if reserves are too low then the charity's solvency and its future activities can be put at risk.

The charity, drawing on Charity Commission guidance and examples of best practice from other charities, has adopted a reserves policy which includes a target level of reserves. In accordance with best practice, the Committee should review its reserves policy and target level of reserves on an annual basis, recalculating the target based on the latest audited accounts.

One of the charity's reserves can only be realised by disposing of tangible fixed assets (see page 51, note 14 of the accounts).

<https://bcuhb.nhs.wales/about-us/committees-and-advisory-groups/charitable-funds-committee/charitable-funds-committee/agenda-bundle-cfc-16-9-21-v2-0-public-pdf>

Target level of reserves

To establish the target level of reserves, a number of factors were considered:

- Anticipated levels of income for the current and future years
- Anticipated levels of expenditure for the current and future years
- Future needs, opportunities, commitments and risks – this includes looking at future plans, projects or other spending needs that cannot be met from the income of a single year's budget

The vast majority of the charity's income is from donations, fundraising and legacies. These are unreliable and unpredictable sources that can vary year to year. The Fundraising Team is working on diversifying and broadening the sources of income through identifying new potential donors and raising awareness of the charity in different spheres of influence. This should help provide more security of income; however, there can still be no guaranteed level of income for any year.

The charity's expenditure is primarily driven by funding approvals awarded by the Charitable Funds Advisory Group and the Charitable Funds Committee. These are entirely within the charity's control and the level of approvals can be reduced or increased depending on the reserves available.

The charity does have ongoing expenditure arising from the costs of the Fundraising Team and Finance staff, the Investment Manager fee and Audit fees.

The other large influence on the charity's reserves is fluctuations in the investments, which can rise or fall in value on a monthly basis.

Taking the above into account and using average figures from the last three years' of audited accounts, the calculation of the target level of reserves is as follows:

The reserves should include one year's administration costs (support costs, fundraising costs and investment management costs), which would allow the charity to continue to run for this period even if no income was received. The three-year rolling average is £411,000.

To insure against the risk of a large fall in the investments, the reserves should include 25% of the three year rolling average value of the investments. This would allow for a significant fall in value and is based on 2008/09; the investments of the three predecessor charities fell by 26% (note that in 2019/20 they fell by 11%). The amount included in the target is £1,934,000.

Target level of reserves (continued)

To allow the charity to support larger projects that cannot be paid for with one year's worth of income and also to allow the Charity to continue to support projects if income was severely reduced, 25% of the grant funded activity expenditure should be included in reserves. Should income cease this would allow the charity to continue to fund projects at its current rate for three months, or at a reduced rate for six months. The three-year rolling average is £543,000.

Based on the above figures, the target level of reserves for the charity is outlined below.

Reserves policy 2020/21

The reserves policy has the objective of ensuring that the charity has sufficient funds available to maintain liquidity, cover unforeseen risks and provide for future opportunities.

The charity relies heavily on income from donations, fundraising and legacies. These are unpredictable sources that can vary year to year. Therefore the charity needs sufficient reserves to be able to continue its activities in the event of fluctuations in its income.

The charity has a target level of reserves of £2,888,000. This is based on the following calculation, with average figures taken from the last three years' of audited accounts:

- One year's administration costs (support costs, fundraising costs and investment management costs)
- 25% of the value of investments held
- 25% of the grant funded activity expenditure

The target level of reserves will be reassessed on an annual basis. The Trustee will review the actual reserves held against the target throughout the year, to ensure that sufficient funds are held within the charity, whilst also continuing to utilise funds within a reasonable period of receipt.

The available unrestricted reserves as at the 31st December 2020 totalled £4,953,000. Compared to the target level of reserves of £2,888,000, the charity is holding higher reserves than it should be.

The charity's proposed 2022-25 Charity Strategy should see the charity take steps to bring the amount of reserves it holds into line with the level of reserves identified by the trustees as appropriate given their plans for the future activities of the charity. From this time, the reserves policy will be calculated using forecasted operational and charitable expenditure figures, and the charity plans to increase expenditure rates.

BETSI CADWALADR UNIVERSITY HEALTH BOARD CHARITY & OTHER RELATED CHARITIES

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

FOREWORD

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition issued October 2019 and applies to reporting periods beginning on or after 1 January 2019. This edition consolidates the changes to the Statement of Recommended Practice (SORP) for Update Bulletins 1 and 2, the Charities Act 2011 and changes to UK Generally Accepted Practice since the launch of SORP (FRS102) on 16 July 2014, as it applies for reporting periods beginning on or after 1 January 2015.

STATUTORY BACKGROUND

The Betsi Cadwaladr University Health Board is the corporate trustee of the charity under paragraph 16c of Schedule 2 of the NHS and Community Care Act 1990.

The Trustees have been appointed under s11 of the NHS and Community Care Act 1990.

Awyr Las, the working name of the Betsi Cadwaladr University Health Board Charity and other related Charities, is a registered charity and is constituted under a trust deed dated 23rd September 2010. Within the charity group registration there are two subsidiary charities:

- Betsi Cadwaladr University Health Board Charity; and
- The North Wales Cancer Appeal.

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

The main purpose of the charity is to apply income for any charitable purposes relating to the National Health Service wholly or mainly for the services provided by the Betsi Cadwaladr University Health Board.

Statement of Financial Activities for the year ended 31 March 2021

	Note	Unrestricted funds £000	Restricted Income funds £000	Total Funds 2020-21 £000
Incoming resources from generated funds:				
Donations and legacies	3	724	1,270	1,994
Other trading activities	5	312	6	318
Investments	6	53	36	89
Total incoming resources		1,089	1,312	2,401
Expenditure on:				
Raising Funds	7	164	97	261
Charitable activities	8	893	620	1,513
Total expenditure		1,057	717	1,774
Net gains / (losses) on investments	15	1,408	915	2,323
Net income / (expenditure)		1,440	1,510	2,950
Transfer between funds	20	6	(6)	0
Other recognised gains / (losses)				
Gains / (losses) on revaluation of fixed assets	14	15	0	15
Net movement in funds		1,461	1,504	2,965
Reconciliation of Funds				
Total Funds brought forward	21	3,813	3,841	7,654
Total Funds carried forward		5,274	5,345	10,619

Statement of Financial Activities for the year ended 31 March 2020

		Unrestricted funds £000	Restricted Income funds £000	Total Funds 2019-20 £000
Incoming resources from generated funds:				
Donations and legacies	3	896	1,227	2,123
Other trading activities	5	324	87	411
Investments	6	57	40	97
Total incoming resources		1,277	1,354	2,631
Expenditure on:				
Raising Funds	7	171	109	280
Charitable activities	8	1,257	954	2,211
Total expenditure		1,428	1,063	2,491
Net gains / (losses) on investments	15	(135)	(189)	(324)
Net income / (expenditure)		(286)	102	(184)
Transfer between funds	20	(305)	305	0
Other recognised gains / (losses)				
Gains / (losses) on revaluation of fixed assets	14	0	0	0
Net movement in funds		(591)	407	(184)
Reconciliation of Funds				
Total Funds brought forward	21	4,404	3,434	7,838
Total Funds carried forward		3,813	3,841	7,654

Balance Sheet as at 31 March 2021

	Note	Unrestricted funds £000	Restricted Income funds £000	Total 31 March 2021 £000	Total 31 March 2020 £000
Fixed assets:					
Tangible assets	14	150	0	150	135
Investments	15	4,923	5,134	10,057	7,673
Total fixed assets		5,073	5,134	10,207	7,808
Current assets:					
Debtors	16	394	402	796	543
Cash and cash equivalents	17	459	467	926	884
Total current assets		853	869	1,722	1,427
Liabilities:					
Creditors: Amounts falling due within one year	18	(602)	(607)	(1,209)	(1,497)
Net current assets / (liabilities)		251	262	513	(70)
Total assets less current liabilities		5,324	5,396	10,720	7,738
Creditors: Amounts falling due after more than one year	18	(50)	(51)	(101)	(84)
Total net assets / (liabilities)		5,274	5,345	10,619	7,654
The funds of the charity:					
Restricted income funds	21	0	5,345	5,345	3,841
Unrestricted income funds	21	5,259	0	5,259	3,813
Revaluation reserve	21	15	0	15	0
Total funds		5,274	5,345	10,619	7,654

The notes on pages 43 to 54 form part of these accounts

Signed :



Name : Jackie Hughes (Chair of Trustees)

Date : 20th January 2022

Statement of Cash Flows for the year ending 31 March 2021

	Note	Total Funds 2020-21 £000	Total Funds 2019-20 £000
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	19	14	(88)
Cash flows from investing activities:			
Dividend, interest and rents from investments	6	89	97
Proceeds from the sale of investments	15	959	1,528
Purchase of investments	15	(760)	(1,378)
(Increase) / decrease in cash awaiting investment	15	(260)	(185)
Net cash provided by (used in) investing activities		<u>28</u>	<u>62</u>
Change in cash and cash equivalents in the reporting period		42	(26)
Cash and cash equivalents at the beginning of the reporting period	17	884	910
Cash and cash equivalents at the end of the reporting period	17	<u><u>926</u></u>	<u><u>884</u></u>

Note on the accounts

1 Accounting Policies

(a) Basis of preparation

The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at fair value.

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition issued October 2019 and applies to reporting periods beginning on or after 1 January 2019. This edition consolidates the changes to the Statement of Recommended Practice (SORP) for Update Bulletins 1 and 2, the Charities Act 2011 and changes to UK Generally Accepted Practice since the launch of SORP (FRS102) on 16 July 2014, as it applies for reporting periods beginning on or after 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and as amended in the second edition issued October 2019.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

In future years, the key risks to the Charity are a fall in income from donations or investment income but the trustees have arrangements in place to mitigate those risks (see the risk management and reserves sections of the annual report for more information).

The Charity meets the definition of a public benefit entity under FRS 102.

(b) Funds structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as:

- A restricted fund or
- An endowment fund.

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. The Charity's restricted funds tend to result from appeals or legacies for specified purposes.

Endowment funds arise when the donor has expressly provided that the gift is to be invested and only the income of the fund may be spent. These funds are sub-analysed between those where the Trustees have the discretion to spend the capital (expendable endowment) and those where there is no discretion to expend the capital (permanent endowment). The charity has no permanent or expendable endowment funds.

Those funds which are neither endowment nor restricted income funds, are unrestricted income funds which are sub-analysed between designated (earmarked) funds where the Trustees have set aside amounts to be used for specific purposes or which reflect the non-binding wishes of donors and unrestricted funds which are at the Trustees' discretion, including the general fund which represents the charity's reserves. The major funds held in each of these categories are disclosed in note 21.

(c) Incoming resources

Income consists of donations, legacies, income from charitable activities and investment income.

Donations are accounted for when received by the charity. All other income is recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year and deferred and shown on the balance sheet as deferred income.

(d) Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable, whichever falls sooner.

Receipt is probable when:

- Confirmation has been received from the representatives of the estate(s) that probate has been granted
- The executors have established that there are sufficient assets in the estate to pay the legacy and
- All conditions attached to the legacy have been fulfilled or are within the charity's control.

If there is uncertainty as to the amount of the legacy and it cannot be reliably estimated then the legacy is shown as a contingent asset until all of the conditions for income recognition are met.

(e) Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. Expenditure is recognised when the following criteria are met:

- There is a present legal or constructive obligation resulting from a past event
- It is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement
- The amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(f) Recognition of expenditure and associated liabilities as a result of grants

Grants payable are payments made to linked, related party or third party NHS bodies and non NHS bodies, in furtherance of the charitable objectives of the funds held on trust, primarily relief of those who are sick.

Grant payments are recognised as expenditure when the conditions for their payment have been met or where there is a constructive obligation to make a payment.

A constructive obligation arises when:

- We have communicated our intention to award a grant to a recipient who then has a reasonable expectation that they will receive a grant
- We have made a public announcement about a commitment which is specific enough for the recipient to have a reasonable expectation that they will receive a grant
- There is an established pattern of practice which indicates to the recipient that we will honour our commitment.

(f) Recognition of expenditure and associated liabilities as a result of grants (cont.)

The Trustees have control over the amount and timing of grant payments and consequently where approval has been given by the Trustees and any of the above criteria have been met then a liability is recognised.

Grants are not usually awarded with conditions attached. However, when they are those conditions have to be met before the liability is recognised.

Where an intention has not been communicated, then no expenditure is recognised but an appropriate designation is made in the appropriate fund. If a grant has been offered but there is uncertainty as to whether it will be accepted or whether conditions will be met then no liability is recognised but a contingent liability is disclosed.

(g) Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include staff costs, costs of administration, internal and external audit costs. Support costs have been apportioned between fundraising costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 11.

(h) Fundraising costs

The costs of generating funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities or the costs incurred in undertaking trading activities in furtherance of the charity's objects. The costs of generating funds represent fundraising costs together with investment management fees. Fundraising costs include expenses for fundraising activities and a fee paid to a related party, the Health Board, under a fundraising agreement. The fee is used to pay the salaries and overhead costs of the Health Boards' fundraising office.

(i) Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure include an apportionment of support costs as shown in note 8.

(j) Tangible assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price (or value of the asset on a full replacement cost basis if donated), costs directly attributable to bringing the asset to its working condition for its intended use, dismantling and restoration costs. Tangible fixed assets are capitalised if they are capable of being used for more than one year and have a cost equal to or greater than £5,000.

Land is stated at open market value. Valuations are carried out by a professional valuer at least every five years with an impairment review undertaken in all other years. No depreciation is applied to land.

Tangible fixed assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activities (SoFA).

(k) Investments

Investments are a form of basic financial instrument. Fixed asset investments are initially recognised at their transaction value and are subsequently measured at their fair value (market value) at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The main form of financial risk faced by the charity is that of volatility in equity markets and other investment markets due to wider economic conditions, the attitude of investors to investment risk and changes in sentiment concerning equities and within particular sectors. Further information on the charity's investments can be found in note 15.

(l) Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

(m) Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the Charity as they fall due. Cash equivalents are short term, highly liquid investments, usually in notice interest bearing savings accounts.

(n) Creditors

Creditors are amounts owed by the Charity. They are measured at the amount that the Charity expects to have to pay to settle the debt.

Amounts which are owed in more than a year are shown as long term creditors.

(o) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening carrying value (purchase date if later). Unrealised gains and losses are calculated as the difference between the closing and opening carrying values, adjusted for purchases and sales.

2. Related party transactions

During the year none of the Trustee's Representatives or members of the key management staff or their close relatives have undertaken any material transactions with the Betsi Cadwaladr University Health Board Charitable Funds.

Board Members (and other senior staff) take decisions both on Charity and Exchequer matters but endeavour to keep the interests of each discrete and do not seek to benefit personally from such decisions. Declarations of personal interest have been made in both capacities and are available to be inspected by the public.

The Charity has made grant payments for revenue and capital to the Betsi Cadwaladr University Health Board. Such payments are for specific items which are in furtherance of the Charity's objectives. The Betsi Cadwaladr University Health Board prepares its accounts in accordance with the Government Financial Reporting Manual (FReM) and International Financial Reporting Standards (IFRS), whereas the Charity prepares its accounts in accordance with FRS 102. The Charity, therefore, recognises a constructive obligation when it awards a grant, whereas the Health Board recognises it when the grant is received. This creates a timing issue as the Charity recognises expenditure before the Health Board does.

In its accounts and under FRS 102, the Charity recognises that it has made grant payments to the Betsi Cadwaladr University Health Board totalling £1.41 million (2019-20: £2.11 million). Under the FReM and IFRS, grant payments to the Betsi Cadwaladr University Health Board totalled £1.82 million (2019-20: £2.18 million). The Charity reported liabilities of £0.19m with the Health Board as at 31st March 2021 (2019-20: £0.14m).

The audited accounts of the Betsi Cadwaladr University Health Board are included in their annual report and accounts and are available from their website.

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K Niv q	R qN r h a l a g c t r a d S t a q e o y v i d n a s q I r a n S p r h e Q a N w	R q N r h a l a g c t r a d S t a q e o y v i d n a s q I r a n S p r h e Q a N w
R r e p u c v i r C l a p y u x q d r r e p u c v i r		
r d r q N S	I S q u v n a s r a j d i d a p y u x q o 1 1 o o 1 1	r a p c S q q a x a m q u i N S u a y g e e Q a o Q a d q e s d v c x q v n q S u
L d y s N	L p u s n d i d a p y u x q o q r p h e r r e p u c v o 1 1 o o 1 1	a s N n e l a s q d i r n n e l a t t c p r h l u r S a s N u g v e v c u g t a s q p y a y v a d N S a q v a h n q a l a g c g e a e l d t r h S o s q v a h n q a g d s q a s N n e l a t t c d e c w i t d e n a s q p c v v y S n d i l a h n q a s r n a a S d i S y v a v a l a q Q a p c v v r a q q t d i l a b q N e s q a p s S c a e n Q a l t t q t v q S u d N e p t d a d N e p t o q r p h e r r u h n q a Q v e y g d N S d b q N e s a c y p h u r a S d N S d v g w e x q v q S u d N e p t 1
D a r i n e p c S	L p u s n d i t t c p r h l u r d i c N w o q v q v o R r e p u c v a l o q S u d N e b q N e s o d i q N v e r i n o R r i N r e a q t	B y t N S a t r a s q a e S a v a l d v E C s q d p c v a t a r d N S d v P D a p p a t t 1
R a s N w g	L p u s n d i c N w a q p a q N v a b 1 1 o o 1 1	Q N a b q a v a t a y g e e Q a o Q a c e g e c E S a e y S p r h e t g c E S a e p i d N S d P a S N S p r h e t t 1 r a q v
L g s c v N t	C l a p y u x q d r r e p u c v a l d g s q v i g r a t d N S o B a q N e s a p r a p S p a t	r g c y t q a t a y g e e Q a o Q a t c c u d v d i t d N S d p p y v i p Q a s q p i r i n g q a p S p r h i S t a r c S a t a y g e e Q a o Q a t q u r a N E N e l v a S a x q v r a d b q N e s d i c N w 1
I S a g q S q S u d i c N w o q v q v i r		
: a c c e d i t C d M Q	a s N n w	r g c y t q a y g e e Q a o Q a t q u r a N E N e l v a S a x q v r a d b q N e s d i c N w d i t d N a s q N e s a r h a v i r
D a s q m	I S a g q S q S u o q v q v i r N S o r p a a s N n w	a c v v r a q q a s N n e l a s q a v n N v a d N v a d g g q N e a q v a r p a t a l d B r a d a t c a y u r S 1 C v g e e Q a o Q a q n y d i l u c v a t c O a N v a d M y N a d a c v v r i t r a S d i d i r g a p r h e l x r i e w Y t u p a a l a s a d a N p a d c v a b : a j r d c v a d N e p t a q S u N e a c R r e p u c v a l d S N i v a t r a d i d e s r p s a v e x m a t d g a p r h e l a v i r i n d N S d i x r i e v a q v a r p a t a c d B r a d S d N S 1 : N n w a c d i d Q a d i r a S m i s t r a q
Q v e l d a N e E	I S a g q S q S u o q v q v o	Q v e d r a q a s N s p a e v a d i q N v e r i n d N S d g q N p s r i n d N S d b q N a l a c a e n q a l d i y v N S a p r a p S p a t d i N S c v o W S a x q v r a d
a a v a d N v a t a y	I S a g q S q S u o q v q v	a c y S u d a c y S p r h e v a a c S E a c y S u d a c y n s a c y S p r h e a N r i q u a v q v a v c v a s r a v a S d P N v r a q t d N S a N i q n y N w r i n a c S E a c y S u d a c y n s a c y S p r h e : q v q v a l a s q a s r a d c g u r a S d N S q a a c S E a c y S u d a c y n s a c y S p r h e
Y a y S a h i q	I S a g q S q S u o q v q v	R r e p u c v a l d q v e q u d i 1 : q v q v a l a s q a c r i d i y r a a c v v r a q q d c v a d N e p t a c c a p a d N S a v n q a c v v r i t r a S q v
Y P d B y n s q t	I S a g q S q S u o q v q v o	H S q o N y n s a y a t a y g e e Q a o Q a s q r d i r m S q a c a v r a q d q v a r p a t a s q b q N e s d i c N w 1 H S q o N y n s a y a t a y g e e Q a o Q a r h u a p d y v i r i n g q N v t a a s q b q N e s d i c N w 1 H S q o N y n s a y a t a y g e e Q a o Q a G r o N t q a a t Q a d v E C s q 1
a a v a d q E C d B y n s q t	I S a g q S q S u o q v q v o	R r e p u c v a l o q r a q d i n r a q D a p N a h y u s c v a d i r q v q v d v E C s q a c y S u d a c y S p r h e v a a c S E : q v q v a l a s q a N v a s p a y a d a c v v r a q q d N S d y r a h N S d v c x q v e N S p a a c v v r a q q d N v E C s q o a c y S u d a c y S p r h e T N S n c v a r a c y S p r h e v i r
B a d a S a t	I S a g q S q S u o q v q v	: q v q v a l d v E C s q a d a S t r a S d i c N w 1 Y t u p a a l a s a d a N p a d c v a c v a d q t u d N e p t d a S p s 1 : q v q v a l d v W o j N n a d O C S n q m d e y t r i n 1
D a q N c E t	I S a g q S q S u o q v q v o	J y t u a q a l d r n n e l a t t g r a q a d a s S t a d i a c a e y S u N v a p N g N p r a d
D i c v c t a d T C	I S a g q S q S u o q v q v	J y t u a q d N S d i c N w o q v q v a d c c i t a c y S p r h e l a d N e p t 1
B a d r a i c S	I S a g q S q S u o q v q v o 1 1 o o 1 1	a s r a j d i d a p y u x q d r a S m i s t r a d c a y S u N v a r q v a r p a t a c y S p r h e O N e p t a c v v r a q q a v q v a v a l a s q d N u r a S N e l a q v a c v v y S n d P y S 1
L t t c p r h l u r d i c N w o q v q v i r		
: a c E N w t	L t t c p r h l u r d i c N w o q v q v o	a c v g c v l u q d r r e p u c v a S a u l y u v a r r e p u c v a l a c p r h e r q v a r p a t d i l v E C s q a c y S p r h e D a N d r r e p u c v a c v a R r r a d Q v a e S a s q d i q e s d i N S n y N n a q : q v q v a l a s q d i q e s d i N S n y N n a q d N v a q v i r r a d i c N w 1 a s N n e l a s q a c q n r a S N e l a q v l u q a c v v r i t r a S i n d i c N w 1 : q v q v a l a s q a c q n r a S N e l a q v a q v i r r a d i c N w 1
V a c N S t	L t t c p r h l u r d i c N w o q v q v o	: q v q v a l a s q d i q e s d g s q v i g Q a l x r i e v a c v v r a q q o 0 J L a 1 : q v q v a l a s q d N u r a S N e l a q v a c v a l q t r a S N e l x r i e v a c v v r a q q a r g c y t q a t a y g e e Q a o Q a s q b q N e s d i c N w 1
P a d r a i v t	L t t c p r h l u r d i c N w o q v q v o	a s r a j d i d a p y u x q a l d v W o j N n a d O C S n q m d e y t r i n d i t t c p r h l u r S 1

<p> : NuqviwvNSINpurtSto qE qqSas qas Nvvd NS vqñluq gNvraqi npxetq o yvñino dE qvññd dce E t8 </p>	<p> C gqS nvq E ns vqñluq gNvvd </p>	<p> Lv cySt cEq ac vqñluq gNvvd </p>	<p> Bpcv qo lvv vqñluq gNvvd </p>	<p> Lv cySt cEq o O vqñluq gNvvd </p>
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3. Income from donations and legacies

	Unrestricted funds £000	Restricted Income funds £000	Total 2020-21 £000	Total 2019-20 £000
Donations	724	336	1,060	929
Legacies	0	934	934	1,194
	724	1,270	1,994	2,123

4. Role of volunteers

Like all charities, the Betsi Cadwaladr University Health Board Charity is reliant on a team of volunteers for our smooth running. Our volunteers perform two roles:

- Fund advisors – Within the Charity there are 414 (2019-20: 397) designated funds which are identified to specific areas and/or services. Every fund has at least one fund advisor, who acts as the authorised signatory on the fund for purchases up to £5,000 and receives monthly statements as to the income and expenditure on the fund. 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.
- Fundraisers – A number of volunteers actively support the Charity by running events such as coffee mornings, sponsored walks and sports tournaments, as well as supporting events directly organised by the charity.

In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the accounts.

5. Other trading activities

Income from other trading activities arises from fundraising events that are organised by the Charity, or by volunteers in aid of the Charity. These include events such as coffee mornings, cake bakes, sporting challenges and sponsored walks. The Charity generated £318,000 income from other trading activities during the financial year (2019-20 £411,000).

6. Gross investment income

	Unrestricted funds £000	Restricted Income funds £000	Total 2020-21 £000	Total 2019-20 £000
Fixed asset equity and similar investments	53	36	89	96
Short term investments, deposits and cash on deposit	0	0	0	1
	53	36	89	97

7. Analysis of expenditure on raising funds

	Unrestricted funds £000	Restricted Income funds £000	Total 2020-21 £000	Total 2019-20 £000
Fundraising office	122	79	201	179
Fundraising events	20	0	20	38
Investment management	13	9	22	50
Support costs	9	9	18	13
	164	97	261	280

8. Analysis of expenditure on charitable activity

	Grant funded activity £000	Support costs £000	Total 2020-21 £000	Total 2019-20 £000
Grants for NHS Capital expenditure	47	27	74	507
Staff education and welfare (including gift in kind)	421	29	450	611
Patient education and welfare	797	41	838	1,011
Medical research	142	9	151	82
	1,407	106	1,513	2,211

Gifts in kind worth £134,648 were received and used for the benefit of staff.

9. Analysis of grants

The Charity does not make grants to individuals. All grants are made to the Betsi Cadwaladr University Health Board to provide for the care of NHS patients in furtherance of our charitable aims. The total cost of making grants, including support costs, is disclosed on the face of the Statement of Financial Activities and the actual funds spent on each category of charitable activity, is disclosed in note 8.

The Trustees operate a scheme of delegation for the charitable funds, under which fund advisors manage the day to day disbursements on their projects, in accordance with the directions set out by the Trustees in the Charity Standing Financial Instructions. Funds managed under the scheme of delegation represent ongoing activities and it is not possible to segment these activities into discrete individual grant awards. The Trustees do make grant awards based on invited applications from the Betsi Cadwaladr University Health Board.

10. Movements in funding commitments

	Current liabilities £000	Non-current liabilities £000	Total 31 March 2021 £000	Total 31 March 2020 £000
Opening balance at 1 April (see note 18)	1,277	84	1,361	919
Increase / (decrease) in liabilities	(368)	17	(351)	442
Closing balance at 31 March (see note 18)	909	101	1,010	1,361

As described in notes 8 and 9, the charity awards a number of grants in the year. Many grants are awarded and paid out in the same financial year. However, some grants, especially those relating to research and development or for funding specific posts are multi-year grants paid over a longer period.

11. Allocation of support costs

Governance costs are those support costs which relate to the strategic and day to day management of a charity.

Support and overhead costs are allocated between fundraising activities and charitable activities based on the proportion of expenditure incurred against them both during the year. These support and overhead costs are then further allocated to unrestricted and restricted funds based on the balance held in these funds.

	Raising funds £000	Charitable activities £000	Total 2020-21 £000	Total 2019-20 £000
Governance				
External audit	3	17	20	10
Finance and administration	8	47	55	50
Total governance	11	64	75	60
Finance and administration	6	35	41	46
Other costs	1	7	8	8
	18	106	124	114

	Unrestricted funds £000	Restricted Income funds £000	Total Funds 2020-21 £000	Total Funds 2019-20 £000
Raising funds	9	9	18	13
Charitable activities	53	53	106	101
	62	62	124	114

12. Trustees' remuneration, benefits and expenses

The Charity does not make any payments for remuneration nor to reimburse expenses to the Charity Trustees for their work undertaken as Trustees.

13. Auditors remuneration

The auditors remuneration of £20,180 (2019-20: £10,250) related solely to the audit of the statutory annual report and accounts.

14. Tangible fixed assets

	Freehold land 2020-21 £000	Freehold land 2019-20 £000
Cost and valuation		
Balance brought forward	135	135
Additions	0	0
Revaluations	15	0
Disposals	0	0
Balance at 31 March	<u>150</u>	<u>135</u>
Depreciation and impairments		
Balance brought forward	0	0
Disposals	0	0
Impairment	0	0
Balance at 31 March	<u>0</u>	<u>0</u>
Net book value at 1 April	135	135
Net book value at 31 March	<u>150</u>	<u>135</u>

During 2017-18, a piece of land located in Porthmadog was donated to the charity, for the benefit of the Madog Community & Hospital fund. The charity undertook an independent and professional valuation of the land as at 31 March 2021, which was conducted by the District Valuer, in accordance with the Statement of Recommended Practice. The valuation resulted in an increase of £15,000 in the open market value of the land. The charity intends to dispose of the land on the open market.

15. Fixed asset investments

Movement in fixed assets investments

	Total 2020-21 £000	Total 2019-20 £000
Market value brought forward	7,673	7,962
Add: additions to investments at cost	760	1,378
Less disposals at carrying value	(959)	(1,528)
Increase / (decrease) in cash awaiting investment	260	185
Add net gain / (loss) on revaluation	2,323	(324)
Market value as at 31 March	<u>10,057</u>	<u>7,673</u>

All investments are carried at their fair value.

All of the Charity's investments are held within a portfolio managed by Rothschild Wealth Management Limited. The key objective of the portfolio is to preserve and grow the investments' value in real terms, in order to continue to support charitable distributions over the long term. In order to meet this objective, the Trustees have agreed on a 'balanced' approach for the investment strategy. A 'balanced' portfolio is intended to achieve steady growth over the long term through a diversified approach to investment. Attention is paid to avoiding the worst of the downside and capturing some, but not all, of the upside of financial market returns. Capital preservation in real terms over a long time horizon is the primary objective, and some volatility is acceptable in order to achieve this.

In line with this investment strategy, at 31 March 2021 the portfolio had a 71% (2019-20: 66%) allocation to return assets. Return assets are expected to drive long-term performance but are also likely to be volatile over shorter periods. In addition, the portfolio held a 29% (2019-20: 34%) allocation to diversifying assets. These assets are included to provide real diversification and protection in difficult market conditions. Overall, the portfolios remain relatively defensively positioned. This approach provides protection on the downside, but allows the addition of return assets opportunistically, taking advantage of attractive prices particularly during market turbulence.

Although the COVID-19 pandemic has continued during the year, the stock market recovered reflecting the net gain on revaluation. The diversifying assets held in the portfolio meant that the loss suffered in the previous year was not as severe, nor the gain experienced as great, as that seen by the stock market as a whole.

The environment for investors remains challenging and fraught with risks. In managing our portfolios, Rothschild Wealth Management Limited assess these risks and the potential impact they will have on the portfolio on an on-going basis. They also adjust investments to make the most of opportunities and to protect against risks as they see them. Risks promote uncertainty and make markets unpredictable over short periods. A solid allocation to diversifying assets and portfolio protection has therefore been maintained, resulting in risk within the portfolio being considerably lower than the broader equity markets.

With effect from 1 April 2021, following a tender exercise, the investment portfolio will be transferred to a new manager, Brewin Dolphin.

16. Analysis of current debtors

Debtors under 1 year	Total 31 March 2021 £000	Total 31 March 2020 £000
Accrued income	791	537
Prepayments	0	2
Other debtors	5	4
	<u>796</u>	<u>543</u>

17. Analysis of cash and cash equivalents

	Total 31 March 2021 £000	Total 31 March 2020 £000
Cash in hand	926	884
	<u>926</u>	<u>884</u>

No cash or cash equivalents or current asset investments were held in non-cash investments or outside of the UK.

18. Analysis of liabilities

	Total 31 March 2021 £000	Total 31 March 2020 £000
Creditors under 1 year		
Trade creditors	61	42
Creditors owed to Betsi Cadwaladr University Health Board	194	144
Accruals for grants owed to NHS bodies	909	1,277
Other accruals	45	34
	<u>1,209</u>	<u>1,497</u>
Creditors over 1 year		
Accruals for grants owed to NHS bodies	101	84
	<u>101</u>	<u>84</u>
Total creditors	<u>1,310</u>	<u>1,581</u>

19. Reconciliation of net income / expenditure to net cash flow from operating activities

	Total 2020-21 £000	Total 2019-20 £000
Net income / (expenditure) (per Statement of Financial Activities)	2,950	(184)
Adjustment for:		
(Gains) / losses on investments	(2,323)	324
Dividends, interest and rents from investments	(89)	(97)
Donated fixed assets	0	0
(Increase) / decrease in debtors	(253)	(191)
Increase / (decrease) in creditors	(271)	60
Net cash provided by (used in) operating activities	<u>14</u>	<u>(88)</u>

20. Transfer between funds

There have been the following transfers between material designated funds:

- £2,000 was transferred from Elen Merion Fund (restricted) to the ITU Ward, Wrexham Maelor Fund (unrestricted) to fund a contribution towards LED sky lights in ITU.
- £4,000 was transferred from Elen Merion Fund (restricted) to the Critical Care Garden, Wrexham Maelor Fund (unrestricted) to fund a contribution towards a garden for critical care patients and staff.

21. Analysis of funds

a. Analysis of restricted fund movements

	Balance 1 April 2020 £000	Income £000	Expenditure £000	Transfers £000	Gains and (losses) £000	Balance 31 March 2021 £000
BCU Legacies Fund	371	326	0	0	0	697
Ysbyty Gwynedd General Purposes	537	4	(18)	0	113	636
Cancer Charitable Fund - Glan Clwyd	231	165	(61)	0	137	472
North Wales Cancer Centre Appeal	363	20	(14)	0	89	458
General Fund - Glan Clwyd	290	3	(10)	0	64	347
Wrexham Medical Institute	274	2	(9)	0	57	324
LLandudno General Purposes	203	2	(7)	0	42	240
Wrexham Maelor General Fund	166	2	(6)	0	38	200
Leukaemia/Allied Blood Disease - YMW	166	2	(6)	0	35	197
Cardiology Fund - East	179	2	(35)	0	41	187
Ruthin Community Hospital General Purpos	0	166	(5)	0	18	179
Ophthalmic Unit - H M Stanley	0	129	0	0	10	139
Pathology Leukaemia/Haematology - Glar	110	1	(3)	0	23	131
Renal Unit - YG	3	105	(4)	0	5	109
Oncology Fund - Glan Clwyd	95	1	(11)	0	21	106
Other Funds	853	382	(528)	(6)	222	923
	<u>3,841</u>	<u>1,312</u>	<u>(717)</u>	<u>(6)</u>	<u>915</u>	<u>5,345</u>

The objects of each of the restricted funds are to benefit the patients of the area, department or service stated in the funds' name, in accordance with the Charity's overall objectives. There is one fund listed above that is not aligned to a specific area:

- The BCU Legacies fund holds the accruals for legacies where probate has been granted, but we have not yet received the cash. This fund is used to protect the designated funds from fluctuations in the final legacy received. When the legacy is received it will be credited to the designated fund specified in the Will and the accrual will be reversed out from the BCU Legacies fund.

The Trustees have set an opening or closing balance of £100,000 or above as the threshold for the separate reporting of material designated funds. In the interests of accountability and transparency a complete breakdown of all such funds is available upon written request.

b. Analysis of unrestricted and material designated fund movements

	Balance 1 April 2020 £000	Income £000	Expenditure £000	Transfers £000	Gains and (losses) £000	Balance 31 March 2021 £000
Cancer Support Group – YMW	339	32	2	0	0	373
Cardiology Department Central – Patients Fun	123	3	(4)	0	0	122
Cancer Charitable Fund – Glan Clwyd	705	41	0	0	0	746
Madog Community & Hospital Fund – Land	135	0	0	0	15	150
Janet Jones (Alaw) – YG	582	82	0	0	0	664
Gynae Services – West	108	0	0	0	0	108
General Funds – West	131	1	0	0	0	132
General Funds – Llandudno	130	1	0	0	0	131
General Funds – Investment Gains / Losses	332	0	0	0	1,408	1,740
Other Funds	1,228	929	(1,055)	6	0	1,108
	3,813	1,089	(1,057)	6	1,423	5,274

The objects of each of the unrestricted funds are to benefit the patients of the area, department or service stated in the funds' name, in accordance with the Charity's overall objectives. There is one fund listed above that is not aligned to a specific area:

- The Investment Gains fund holds the unallocated and unrealised gains and losses on the investment portfolio. This fund is used to protect the other designated funds from fluctuations in the investment values.

The General Funds include all donations for which a donor has not expressed any preference as to how the funds shall be spent. These funds are applied for any charitable purpose to the benefit of the patients of the Health Board, at the discretion of the Trustees.

The Trustees have set an opening or closing balance of £100,000 or above as the threshold for the separate reporting of material designated funds. In the interests of accountability and transparency a complete breakdown of all such funds is available upon written request.

The Revaluation Reserve is below £100,000 and so is included in Other Funds.

22. Post balance sheet events

The accounting statements are required to reflect conditions applying at the end of the financial year and no adjustments have therefore been made in respect of changes to the market value of investments following the end of the accounting period.

The Charity receives a quarterly portfolio report from its investment managers and the market value of investments held by the Charity increased by £599,000 to the end of September 2021, as detailed below:

	31 March 2021 £000	30 Sept 2021 £000	Movement £000	Movement %
Investments	10,057	10,656	599	5.96%

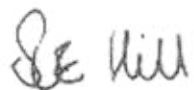
The charity was notified at the end of March 2021 of potential funding from NHS Charities in response to the COVID-19 pandemic, however the sum to be received was not disclosed at this point. £164,500 was received in the first quarter of 2021-22.

Statement of the Trustee's Finance Representative's Responsibilities

As the Trustee's Finance Representative for the Charity, I am responsible for:

- the maintenance of financial records appropriate to the activities of the funds.
- the establishment and monitoring of a system of internal control.
- the establishment of arrangements for the prevention of fraud and corruption.
- the preparation of annual financial statements which give a true and fair view of the Charity and the results of its operations.

In fulfilment of these responsibilities I confirm that the financial statements set out on pages 1 to 16 attached have been compiled from and are in accordance with the financial records maintained by the Trustee and with applicable accounting standards and policies for the NHS.



Sue Hill
Trustee's Finance Representative

20th January 2022

Statement of the Trustee's Responsibilities in Respect of the Accounts

The Trustee's Representatives are required under the Charities Act 2011 to prepare accounts for each financial year. The Welsh Government, with the approval of HM Treasury, directs that these accounts give a true and fair view of the financial position of the Charity. In preparing those accounts, the Trustee's Representatives are required to:

- apply on a consistent basis accounting policies laid down by the First Minister for Wales with the approval of HM Treasury.
- make judgements and estimates which are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

The Trustee's Representatives confirm that they have complied with the above requirements in preparing the accounts.

The Trustee's Representatives are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the accounts comply with requirements outlined in the above mentioned direction by the Welsh Government. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Trustees


Jackie Hughes
Trustee's Representative

20th January 2022


Sue Hill
Trustee's Finance Representative

20th January 2022

The independent auditor's report of the Auditor General for Wales to the trustees of the Betsi Cadwaladr University Health Board Charity.

Opinion on financial statements

I have audited the financial statements of the Betsi Cadwaladr University Health Board Charity for the year ended 31 March 2021 under the Charities Act 2011. These comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and relates notes including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standards applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In my opinion the financial statements:

- give a true and fair view of the state of affairs of the charity as at 31 March 2021, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charity in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The trustees are responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Report on other requirements

Matters on which I report by exception

I have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require me to report to you if, in my opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report;
- sufficient accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all of the information and explanations I require for my audit.

Responsibilities

Responsibilities of the trustees for the financial statements

As explained more fully in the statement of trustee's responsibilities, the trustees are responsible for preparing the financial statements in accordance with the Charities Act 2011, for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

Auditor's responsibilities for the audit of the financial statements

I have been appointed as auditor under section 150 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- Enquiring of management and those charged with governance, including obtaining and reviewing supporting documentation relating to the Betsi Cadwaladr University Health Board Charity's policies and procedures concerned with:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals.
- Obtaining an understanding of the Betsi Cadwaladr University Health Board Charity's framework of authority as well as other legal and regulatory frameworks that the Betsi Cadwaladr University Health Board Charity operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Charity.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management and the Board;
- reading minutes of meetings of those charged with governance; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all the audit team and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Betsi Cadwaladr University Health Board Charity's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.



Adrian Crompton
Auditor General for Wales
Date: 21 January 2022

24 Cathedral Road
Cardiff
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r y q d B r e o	C l q p y u x q o R m p u c v o l o P r S N S p q o L p u s n o u c o 1 1 o	o	T c N w o q v q w d S o N u q S N S p q d y m a c v v m q q d a N d R m p u c v o o q v q w o a s N w a n e p y S t a c v v m q q d a N o R m p u c v o d S o N u q S N S p q o P r S N S p q o N S o Q v l c w N S p q a c v v m q q o q v q w d c p N e Q n w S q v i s r g o P c v y v d S o N u q S N S p q o R m n N e N S d S l c w N u m S d c x q v N S p q a c v v m q q o	o
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**The address of the charity and
the Corporate Trustee's principal office is:**

Awyr Las
Ysbyty Gwynedd
Penrhosgarnedd
Bangor
Gwynedd
LL57 2PW

Awyr Las: The North Wales NHS Charity

Registered Charity Number 1138976

www.awyrlas.org.uk



The photos and quotes in this document are used with the permission of those who appear within them. Please note: photographs were taken at various points throughout the year when different guidance was in effect regarding face masks and distancing.

10 Years of Your NHS Charity

Enhancing healthcare for everyone in North Wales



2010/11

Expenditure £2,756,000

Formation of a single NHS charity for North Wales, incorporating the three charities dissolved following the health organisation merger

2011/12

Expenditure £3,732,000

Development of an Arts in Health programme at Ysbyty Glan Clwyd, improving patient wellbeing through direct participation in the arts

2012/13

Expenditure £4,260,000

Refurbishment of the Abergele Ophthalmology unit, including a new eye day unit and treatment lasers

2013/14

Expenditure £3,283,000

Adoption of a new working title for the Betsi Cadwaladr University Health Board Charity, "Awyr Las" (Blue Sky)

2014/15

Expenditure £2,003,000

Work begins on the Alaw Unit extension, the start of a £1.2m redevelopment of Ysbyty Gwynedd's Cancer Treatment Centre

SEPTEMBER 2010

NHS charities are not new – they, like the NHS itself, have been around since 1948.

Originally known as "Charitable Funds" and later relaunched as "Awyr Las", the charity currently incorporates over 400 funds, representing every ward, service and department within BCUHB. The Awyr Las heart logo is based on the shape of North Wales, symbolic of the charity's mission to enhance healthcare for everyone in the region.



MAY 2014

CAMHS Nurse Manager Irfon Williams, who was diagnosed with bowel cancer in January 2014, launches his #TeamIrfon campaign.

Irfon tragically died in 2017, but his legacy lives on. #TeamIrfon has raised over £200k and has focused on supporting the emotional wellbeing of people living with cancer; funding wigs, complementary therapies, and specialist mental health support.



2015/16

Expenditure £4,418,000

Launch of a £68,000 research project examining abnormal blood vessel function in rheumatoid arthritis patients

2016/17

Expenditure £1,413,000

Purchase of new furniture for Deeside Community Hospital, providing a multi-purpose space away from the ward to aid rehabilitation

2017/18

Expenditure £2,762,000

Provision of a "Trilogy" non-Invasive Ventilation Machine for Critical Care Unit, Ysbyty Gwynedd

2018/19

Expenditure £1,838,000

Opening of a new hybrid theatre for vascular surgery at Ysbyty Glan Clwyd, supported by a legacy of £500,000 from the Livsey Trust

2019/20

Expenditure £2,211,000

First human cases of COVID-19 reported by officials in Wuhan City (China) in December 2019; the UK's first confirmed cases followed in January

2020/21 What lies ahead? Our future with COVID-19

The Awyr Las "Resilience" fundraising campaign will help the NHS in North Wales and local communities adapt to life with COVID-19

JULY 2018

The NHS and NHS Charities celebrate their 70th anniversary.

On 5th July 2018, supporters across North Wales joined NHS staff in celebrating this special milestone. As part of the #Big7Tea campaign, Awyr Las held its first cake decorating competition, inviting NHS colleagues and members of the community to create fantastic designs honouring the NHS.

MARCH 2020

Awyr Las launches its COVID-19 Response Appeal.

Thanks to overwhelming support from the North Wales community, the appeal had raised over £400k as of 31/10/20. Donations have funded a range of support, from training and equipment to help staff prepare for redeployment to the frontline of the pandemic, to mental health resources for vulnerable or isolated patients.



COVID-19 Response Appeal

Expenditure £171,813*

Commitments £289,858*

*As of 31/10/20

We had funding so we could purchase more equipment for the practice development team. We were able to purchase phlebotomy arms to assist with 'back to the floor' training for redeployed nurses and care home staff. This additional training has been more important than ever since March because of COVID-19. We purchased an additional phlebotomy arm to train nurses to obtain blood samples, and iPads have enabled us to teach the theory remotely, which has been incredibly useful. These extras have made life easier for all of us, and it has meant that nurses could be upskilled quickly. We appreciate this extra support so much, it really has made a difference for nurses in care homes and in our community healthcare settings, which of course means that it has made a difference for our patients, too. Thank you.

Kara Rich - Practice Development Lead Nurse



**Emergency Department
COVID-19 Simulation Suite**

£3,907



**Equipment to help staff
prepare for redeployment**

£2,450



**Tablets and digital devices
for staff & patients**

£20,772



**Virtual support for chronic
pain**

£4,968

Awyr Las has received £214,500 from NHS Charities Together, and over the next six months the charity expects to receive a further £717,194 through additional grant rounds. The £214,500 from NHS Charities Together has already made a real impact on NHS staff in North Wales and on patients in the region receiving care both in our hospitals and in their homes.

Thanks to the generosity of those supporting NHS Charities Together's Covid-19 Appeal, Awyr Las has been able to make a difference for NHS staff by funding the Staff Wellbeing Support Service which provides psychological support for NHS staff. We have also been able to purchase many additional wellbeing items for frontline staff, including beverages, white goods, devices & furniture for new staff breakout areas and staff and volunteers have together been able to take part in an important virtual arts project too.

Patient care has been transformed in some cases thanks to the additional support given. The donations funded small but significant items like baby monitors that are used to implement a safe monitoring service for patients in hospitals, and blood pressure machines to monitor heart failure patients in their own homes. The support funded large, life changing programmes like the Health Board's bereavement support service, its carers support service, the chronic pain management virtual support service and a talking therapy service for mental health service users.

Young people benefitted in hospitals, with frontline staff organising children's inpatient activity bags, and at home with a small grant given to help provide extra monitoring equipment for children with diabetes. Frontline NHS staff have been able to give extra support to mental health service users in the community by providing self-care and wellness helping hand bags. They've also been able to give patients across many different services in our hospitals a much needed boost by purchasing digital devices for virtual visiting and entertainment. Thanks to the funding from NHS Charities Together more people have been able to take an active role in improving the care that our patients receive, with grants funding volunteer expenses and extra equipment to help train up nursing staff in care homes as well as hospitals.

Funding received from NHS Charities Together has helped NHS staff learn and share their learning from the initial Covid-19 response period. NHS Charities Together has funded a COVID-19 Medical Education Fellowship, a Covid-19 Simulation Suite for one of our Emergency Departments, three innovation projects that are being led by local NHS staff and new equality and inclusion programmes. All this support goes over and above what the NHS can provide.

**NHS CHARITIES
TOGETHER**



**COVID-19
Medical
Education
Fellowship**

£39,200



**Staff Wellbeing
and
Support
Service**

£15,386

The Talking Therapies programme, provided in partnership with Mind and Advanced Brighter Futures, provides an early intervention for people experiencing low mood, anxiety and depression. People self-refer onto the service, and from April referrals have increased by 50%. The therapy is delivered by talking therapy specialists who provide group therapy or 1:1 counselling or Cognitive Behavioural Therapy. COVID-19 has heightened the need for this service – now our valued partners are able to increase their capacity, which has drastically improved waiting times.

Ruth Robinson – Commissioning Manager for Mental Health & Learning Disabilities

The blood pressure monitors funded have helped our team of nurses to continue the vital work of monitoring cardiac patients who are self-isolating at home. These monitors have been, and continue to be, invaluable. Thank you to everyone who made the support we've received possible.

Andy Bennett, Heart Failure Specialist Nurse

Nathan Wyburn, a Welsh artist, has created nine collages of our staff members made from thousands of photos of different NHS staff and NHS volunteers from North Wales. These will be on display in our hospitals, and prints will be available for staff as a lasting reminder of the incredible commitment of our NHS staff here in North Wales, and the huge sacrifice that so many people made during the initial COVID response period. It was a wonderful project for staff to be involved in.

Andrea Davies, Arts In Health & Wellbeing Project Coordinator



Home equipment for patients with diabetes

£300



Arts in Health initiatives

£4,500



Blood pressure monitors for patients self-isolating

£1,760



Provision of Talking Therapies

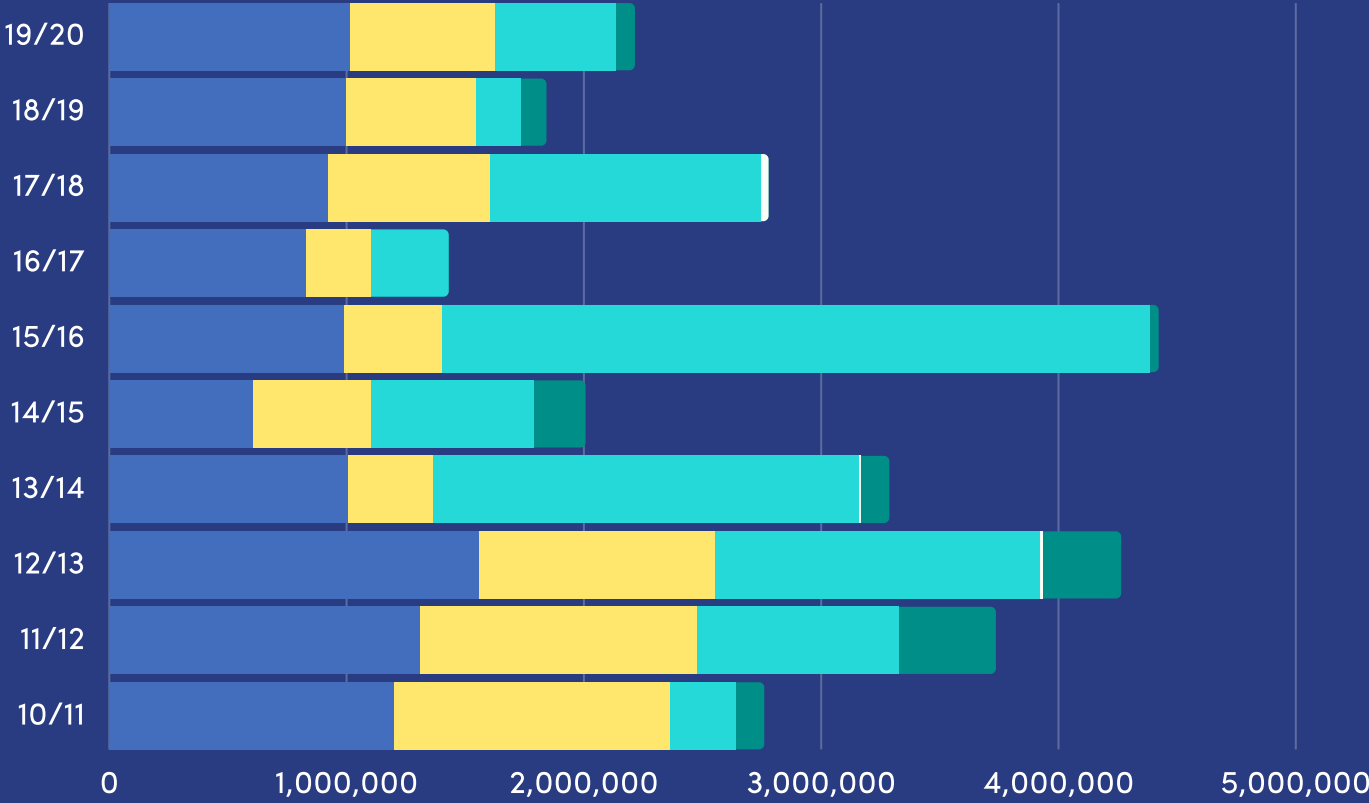
£20,000

Overview 2010–2020

Expenditure £28,676,000

The significant impact that the charity has had on patient and staff experience cannot be underestimated, and nor can the power of people coming together to help make change. The charity has played an important role in helping to transform patient services thanks to inspirational fundraisers and supporters from across North Wales and beyond. This has only been possible because of our NHS staff’s dedication and desire to improve care and treatment for patients, and because of the passion and commitment of North Wales’ communities. There is much work left to do to make sure all patients in hospitals and in our communities can receive the very best care possible, but all those that have given to, or worked in partnership with, the charity and everyone that has played a part in improving care with Awyr Las grants, should be very proud of what has been achieved over the past ten years.

Rt Hon Lord Barry Jones P.C. - Honorary President of Awyr Las



Expenditure by Theme 2010 - 2020

<div></div>	Patient Welfare & Amenities	£	10,403,000	36%
<div></div>	Staff Welfare & Amenities	£	6,703,000	23%
<div></div>	Grants for NHS Capital Expenditure	£	10,119,000	35%
<div></div>	Miscellaneous	£	54,000	1%
<div></div>	Research	£	1,397,000	5%

Total: £28,676,000



Awyr Las
Blue Sky

Elusen GIG Gogledd Cymru
The North Wales NHS Charity

Thank you to everyone who has made this possible!



Awyr Las: The North Wales NHS Charity

Registered Charity Number 1138976

www.awyrlas.org.uk • 01248 384 395 • awyrlas@wales.nhs.uk



/AWYRLASCHARITY



GIG
CYMRU
NHS
WALES

Bwrdd Iechyd Prifysgol
Betsi Cadwaladr
University Health Board

THIS DECLARATION OF TRUST IS MADE

The 23rd day of September 2010 by

- (a) **THE BETSI CADWALADR UNIVERSITY HEALTH BOARD**
("the first trustee")

WHEREAS the trustee holds

- (b) **£1**
on the trusts declared in this deed and it is contemplated that further property or assets may be paid or transferred to the trustee upon the same trusts.

NOW THIS DEED WITNESSES AS FOLLOWS:

A Administration.

The charitable trust constituted by this deed ("the Charity") and its trust property ("the trust fund") shall be administered and managed by the trustee under the name of
BETSI CADWALADR UNIVERSITY HEALTH BOARD CHARITY
or by such other name as the trustee from time to time decides with the approval of the Charity Commission for England and Wales ("the Commission").

B Trustee.

The trustee of the Charity and the trust fund shall be **BETSI CADWALADR UNIVERSITY HEALTH BOARD** or such other trustee or trustees as may be appointed by the Secretary of State for Health by virtue of any legislation from time to time in force.

C Objects.

The trustee shall hold the trust fund upon trust to apply the income, and at its discretion, so far as may be permissible, the capital, either for the general or specific purposes of Betsi Cadwaladr University Health Board or for all or any charitable purpose or purposes relating to the National Health Service (hereinafter referred to as "the objects").

D Powers.

In furtherance of the objects but not otherwise the trustee may exercise any of the following powers:

- 1) to raise funds and invite and receive contributions: Provided that in raising funds the trustee shall not undertake any substantial permanent trading activity and shall conform to any relevant statutory regulations;
- 2) to buy, take on lease or in exchange, hire or otherwise acquire any property necessary for the achievement of the objects and to maintain and equip it for use;
- 3) subject to any consents required by law to sell, lease or otherwise dispose of all or any part of the property comprised in the trust fund;
- 4) subject to any consents required by law, to borrow money and to charge the whole or any part of the trust fund with repayment of the money so borrowed;
- 5) to co-operate with other charities, voluntary and statutory authorities operating in furtherance of the objects or of similar charitable purposes and to exchange information and advice with them;
- 6) to establish or support any charitable trusts, associations or institutions formed for the objects or any of them;
- 7) to employ such staff as are necessary for the proper pursuit of the objects and to make all reasonable and necessary provision for the payment of pensions and superannuation to staff and their dependants;
- 8) to charge against the trust fund the proportion of the cost of administrative overheads incurred by the trustee both in the administration of the Charity and in the discharge of other functions which are attributable to the administration of the Charity;
- 9) to permit any investments comprised in the trust fund to be held in the name of any clearing bank, any trust corporation or any stock broking company which is a member of the Stock Exchange (or any subsidiary of such a stock broking company) as nominee for the trustee and to pay such nominee reasonable and proper remuneration for acting as such;

- 10) to designate, at its discretion, particular funds out of the trust fund in order to give effect to the wishes of any donor to the Charity or for administrative or other purposes and power to vary and cancel such designation: Provided that any such designation or variation does not permit the use of any part of the trust fund other than for the objects of the Charity;
- 11) to accept and administer restricted funds for any purposes within the objects of the Charity but so that any restricted funds shall be administered in accordance with the trusts attaching to them;
- 12) to transfer the trust fund or any part of the trust fund to itself as a body responsible for the maintenance of a health service hospital or provision of health services or to any other such body for or in connection with the acquisition, improvement or maintenance of any property: Provided that in making any such transfer the trustee shall have regard to:
 - (a) any restrictions or expressed wishes of the donors as to the terms and conditions on which such a transfer may be made; and
 - (b) the general desirability of making the transfer subject to terms and conditions which will ensure that the property so acquired, improved or maintained will continue to be used for the purposes for which the funds were transferred;
- 13) to spend money on the insurance of any property comprised in the trust fund to its full value against such perils and upon such terms as the trustee thinks fit;
- 14) to make regulations from time to time, within the limits of this deed, for the management of the Charity and for the conduct of its business including the deposit of money at a bank and the custody of documents;
- 15) to do all such other lawful things as are necessary for the achievement of the objects.

E Accounts.

The trustee shall comply with its obligations under Part VI of the Charities Act 1993 as amended by the Charities Act 2006 (or any statutory re-enactment or modification of those Acts) with regard to:

- 1) the keeping of accounting records for the Charity;
- 2) the preparation of annual statements of account for the Charity;

- 3) the auditing or independent examination of the statements of account of the Charity; and
- 4) the transmission of the statements of account of the Charity to the Commission.

F Annual Report.

The trustee shall comply with its legal obligations under the Charities Acts 1993 and 2006 (or any statutory re-enactment or modification of those Acts) with regard to the preparation of an annual report and its transmission to the Commission.

G Annual Return.

The trustee shall comply with its obligations under the Charities Acts 1993 and 2006 (or any statutory re-enactment or modification of those Acts) with regard to the preparation of an annual return and its transmission to the Commission.

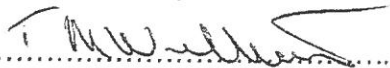
H Amendment of Trust Deed.

- (1) The trustee may amend the provisions of this deed, provided that:
 - (a) no amendment shall be made to clause B except to reflect a change of trusteeship determined and given legal effect, or agreed to in writing, by the Department of Health.
 - (b) no amendment may be made to clause ...C. (the objects clause) unless it appears to the trustee that, as a result of a re-organisation of services provision, the objects can no longer provide a suitable and effective method of using the trust fund;
 - (c) no amendment can be made to clause ..C.. (the objects clause) or this clause without the prior consent in writing of the Commission; and
 - (d) no amendment may be made which has the effect of the Charity ceasing to be a charity at law.
- (2) Any amendment shall be made by deed.

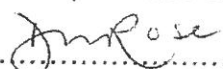
- (3) The trustee must send to the Commission a copy of any amendment made under this clause.

IN WITNESS whereof *acting under seal as determined by the Board*
on 23rd September 2010 and by signature of nominated officers

Signed as a deed by the said

.....  (Chairman)

In the presence of:

..... 
Witness's name

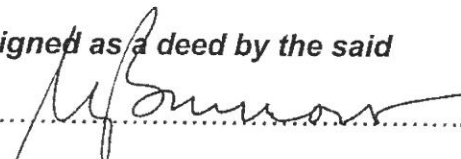
DIANE ROSE

.....
Witness's address:

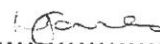
THE OLD GARAGE,

TALYBONT, CONWY LL32 8SE

Signed as a deed by the said

.....  (Chief Executive)

In the presence of

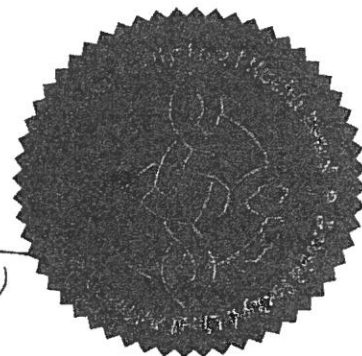
..... 
Witness's name

LIZ JAMES

.....
Witness's address:

ROSE COTTAGE 9 LLANDYGAU

BANGOR



Charitable Funds Committee



Bwrdd Iechyd Prifysgol
Betsi Cadwaladr
University Health Board

Terms of Reference and Operating Arrangements

1. INTRODUCTION

- 1.1. The Board shall establish a committee to be known as the Charitable Funds Committee. The detailed terms of reference and operating arrangements in respect of this Committee are set out below.

2. PURPOSE

- 2.1. The Betsi Cadwaladr University Health Board (BCUHB) was appointed as the corporate trustee of the charitable funds by virtue of Statutory Instrument and its Board (acting as The Board of Trustees) serves as its agent in the administration of the charitable funds held by BCUHB.
- 2.2. The purpose of the Committee is to make and monitor arrangements for the control and management of BCUHB's Charitable Funds.

3. DELEGATED POWERS

- 3.1. The Charitable Funds Committee is required by the Board, within the remit of the Committee to:
- 3.1.1. Provide evidenced based assurance that there is compliance with:
- Provide evidenced based assurance that there is compliance with The Equalities Act 2010.
 - In discharging its duty the Committee will have 'due regard' to the Public Sector Equality Duty, to eliminate discrimination, to advance equality of opportunities and foster good relations when carrying out all functions and day-to-day activities.
 - In discharging its duty the Committee will have 'due regard' to the Socio-economic Duty, to consider how strategic decisions might help reduce the inequalities associated with socio-economic disadvantage.
 - Provide evidenced based assurance that BCUHB Policies are compliant with relevant legislation.
- 3.1.2. Provide evidence based and timely advice to the Board on developing strategies.

- 3.1.3. Provide evidence based and timely advice to the Board on the delivery of strategies.
- 3.1.4. Oversee and provide evidence based and timely advice to the Board on relevant risks and concerns.
- 3.1.5. Receive the results of relevant audits (clinical and non-clinical) and any other relevant investigations and provide the Board with evidence based impact assessment of the implementation of the recommendations.
- 3.1.6. Within the budget, priorities and spending criteria determined by BCUHB as trustee and consistent with the requirements of the Charities Act 1993, Charities Act 2006 (or any modification of these acts) to apply the charitable funds in accordance with their respective governing documents, including the "Declaration of Trust" (Trust Deed).
- 3.1.7. To ensure that BCUHB policies and procedures for charitable funds investments are followed. To make decisions involving the sound investment of charitable funds, managing the risk of any loss in capital value alongside producing a return consistent with prudent investment in the long term and ensuring compliance with:-
 - Trustee Act 2000
 - The Charities Act 1993
 - The Charities Act 2006
 - Terms of the fund's governing documents
- 3.1.8. To receive at least four times per year reports for ratification from the Executive Director of Finance, and to make and enact investment decisions taken through delegated powers upon the advice of BCUHB's investment adviser.
- 3.1.9. To oversee and monitor the functions performed by the Executive Director of Finance as defined in Standing Financial Instructions.
- 3.1.10. To respond to, and monitor the level of, donations and legacies received, including the progress of any Charitable Appeal Funds.
- 3.1.11. To monitor and review BCUHB's scheme of delegation for Charitable Funds expenditure and to set and reflect in Financial Procedures the approved delegated limits for expenditure from Charitable Funds.
- 3.1.12. To ensure that funds are being utilised appropriately in line with both the instructions and wishes of the donor. To ensure such funding provides added value and benefit to patients and staff, and that all expenditure is reasonable, clinically and ethically appropriate.

- 3.1.13. To keep the reserve policy under review to ensure that balances are not inappropriately retained.
 - 3.1.14. To receive reports from the Chair of the Advisory Group at each Committee meeting for scrutiny and ratification.
 - 3.1.15. To ensure that there is a clear strategy and framework for decision making, agreed by the Board of Trustees, against which bids for funding can be evaluated by Fund Advisors, other Health Board staff, the Charitable Funds Advisory Group and the Committee.
 - 3.1.16. To receive, scrutinise and approve the Charity's Annual Report and Accounts on behalf of the Health Board.
- 3.2. The Charitable Funds Committee is authorised by the Board to seek assurance over the specific powers, duties and responsibilities delegated to the Executive Director of Finance namely to:
- 3.2.1. Administer of all existing charitable funds;
 - 3.2.2. Identify any new charity that may be created (of which BCUHB is trustee) and to deal with any legal steps that may be required to formalise the trusts of any such charity;
 - 3.2.3. Provide guidelines with respect to donations, legacies and bequests, fundraising and trading income;
 - 3.2.4. Responsibility for the management of investment of funds held on Trust;
 - 3.2.5. Ensure appropriate banking services are available to BCUHB;
 - 3.2.6. Prepare reports to the BCUHB Board including the Annual Accounts and Annual report;
 - 3.2.7. To monitor the balance of monies held within the Fund
 - 3.2.8. To ensure that all expenditure (where appropriate) is ordered through the procurement process

4. AUTHORITY

- 4.1. The Committee is empowered with the responsibility for:-
 - 4.1.1. Day to day management of the investments of the charitable funds in accordance with the investment strategy set down from time to time by the trustee and the requirements of the LHB's Standing Financial Instructions.
 - 4.1.2. The appointment of an investment manager to advise it on investment matters. The Committee may delegate day-to-day management of

some or all of the investments to that investment manager. In exercising this power the Committee must ensure that:

- 4.1.2..1. The scope of the power delegated is clearly set out in writing and communicated with the person or persons who will exercise it;
- 4.1.2..2. There are in place adequate internal controls and procedures which will ensure that the power is being exercised properly and prudently;
- 4.1.2..3. The performance of the person or persons exercising the delegated power is regularly reviewed;
- 4.1.2..4. Where an investment manager is appointed, that the person is regulated under the Financial Services Act 1986;
- 4.1.2..5. Acquisitions or disposal of a material nature must always have written authority of the Committee or the Chair of the Committee in conjunction with the Executive Director of Finance.
- 4.1.3. Ensuring that the banking arrangements for the charitable funds should be kept entirely distinct from the LHB's NHS funds.
- 4.1.4. Separate current and deposit accounts should be minimised consistent with meeting expenditure obligations.
- 4.1.5. The amount to be invested or redeemed from the sale of investments shall have regard to the requirements for immediate and future expenditure commitments.
- 4.1.6. The operation of an investment pool when this is considered appropriate to the charity in accordance with charity law and the directions and guidance of the Charity Commission. The Committee shall propose the basis to the Health Board for applying accrued income to individual funds in line with charity law and Charity Commissioner guidance.
- 4.1.7. Obtaining appropriate professional advice to support its investment activities.
- 4.1.8. Regularly reviewing investments to see if other opportunities or investment managers offer a better return.
- 4.2. The Committee may investigate or have investigated any activity (clinical and non-clinical) within its terms of reference. It may seek relevant information from any:
 - Employee - and all employees are directed to cooperate with any legitimate request made by the Committee; and,

- Other committee, sub-committee or group set up by the Board to assist it in the delivery of its functions.
- 4.3. It may also obtain outside legal or other independent professional advice and to secure the attendance of outsiders with relevant experience and expertise if it considers it necessary, in accordance with the Board's procurement, budgetary and other requirements;
- 4.4. It may consider and where appropriate, approve on behalf of the Board any policy within the remit of the Committee's business.
- 4.5. It will review risks from the Board Assurance Framework and Corporate Risk Register that are assigned to the Committee by the Board and advise the Board on the appropriateness of the scoring and mitigating actions in place.

5. SUB-COMMITTEES

- 5.1. The Committee may, subject to the approval of the Health Board, establish sub-committees or task and finish groups to carry out on its behalf specific aspects of Committee Business.
- 5.1.1. The Committee shall establish and approve the Terms of Reference and Scheme of Delegation for a Charitable Funds Advisory Group to review specific funding applications.

6. MEMBERSHIP

6.1. Members

- 6.1.1. A minimum of seven (7) members of the committee comprising up to four (4) Independent Members, plus three (3) Executive Members
- 6.1.2. The Chair of the committee shall be an Independent Member of BCUHB.
- 6.1.3. Vice Chair of the committee shall be an Independent Member of BCUHB.
- 6.1.4. Executive members
- Executive Director of Finance (Lead Director)
 - Executive Director of Planning and Performance
 - Executive Medical Director

6.2. In attendance

- Charitable Funds Accountant
- Charitable Funds Fundraising Manager
- LHB Investment Advisor

6.3. Right of Attendance

6.3.1. Upon giving notice to the Committee Chair the following have the right to attend any meeting as an observer:

- Chair of the Board.
- Chair of the Audit Committee.
- Board Secretary.

6.4. By Invitation

- A patient representative.
- A staff representative.

6.4.2. Other Directors/Officers will attend as required by the Committee Chair, as well as any others from within or outside the organisation who the Committee considers should attend, taking into account the matters under consideration at each meeting.

6.4.3. Trade Union Partners are welcome to attend the public session of the Committee

6.5. Member Appointments

6.5.1. The membership of the Committee shall be determined by the Board of Trustees, based on the recommendation of the BCUHB Chair, taking account of the balance of skills and expertise necessary to deliver the Committee's remit and subject to any specific requirements or directions made by the Welsh Government. .

6.5.2. Appointed Independent Members shall hold office on the Committee for a period of up to **4** years. Tenure of appointments will be staggered to ensure business continuity. A member may resign or be removed by the Chair of the Board. Independent Members may be reappointed up to a maximum period of **8** years.

6.5.3. In order to demonstrate that there is a visible independence in the consideration of decisions and management of charitable funds from the BCUHB's core functions, the Board of Trustees should consider extending membership to the Charitable Funds Committee to individuals outside of the Board.

6.6. Secretariat

6.6.1. The Secretariat will be determined by the Board Secretary.

6.7. Support to Group Members

6.7.1. The Board Secretary, on behalf of the Committee Chair, shall arrange the provision of advice and support to Committee members on any aspect related to the conduct of their role and ensure the provision of a

programme of development for Committee members as part of the overall Board Development programme.

7. COMMITTEE MEETINGS

7.1. Quorum

- 7.1.1. At least three Members must be present to ensure the quorum of the Committee, two of whom should be Independent Members (including the Committee Chair or Vice-Chair) and one of whom should be an Executive Directors.
- 7.1.2. Independent Members must hold the majority of votes at a meeting:
 - 7.1.2..1. Where there are an equal number of Independent Members and Executive Members, the Committee Chair shall cast a deciding vote in the event of a tied vote.
 - 7.1.2..2. Where there are more Executive Members than Independent Members one or more Executive Members will relinquish their right to vote to create an equal number of Independent Members and Executive Members

7.2. Frequency of Meetings

- 7.2.1. Meetings shall normally be held quarterly, but may be convened at short notice if requested by the Chair.

7.3. Withdrawal of individuals in attendance

- 7.3.1. The Committee may ask any or all non-board members who would normally attend but who are not members to withdraw to facilitate open and frank discussion of particular matters.

7.4. Conduct of Meetings

- 7.4.1. Meetings may be held in person where it is safe to do so or by video-conferencing and similar technology.

8. RELATIONSHIP & ACCOUNTABILITIES WITH THE BOARD AND ITS COMMITTEES/GROUPS

- 8.1. The Committee is directly accountable to the Board for its performance in exercising the functions set out in these Terms of Reference,
- 8.2. The Committee, through its Chair and members, shall work closely with the Board's other Committees including joint committees/Advisory Groups to provide advice and assurance to the Board through the:
 - Joint planning and co-ordination of Board and Committee business; and

- Sharing of information

In doing so, contributing to the integration of good governance across the organisation, ensuring that all sources of assurance are incorporated into the Board's overall risk and assurance arrangements.

- 8.3. The Committee shall embed the corporate goals and priorities through the conduct of its business, and in doing and transacting its business shall seek assurance that adequate consideration has been given to the sustainable development principle and in meeting the requirements of the Well-Being of Future Generations Act.
- 8.4. Receive assurance and exception reports from
- Charitable Funds Advisory Group.

9. REPORTING AND ASSURANCE ARRANGEMENTS

9.1. The Committee Chair shall:

- 9.1.1. Report formally, regularly and on a timely basis to the Board on the Committee's activities via the Chair's assurance report and an annual report.
- 9.1.2. Ensure appropriate escalation arrangements are in place to alert the Health Board Chair, Chief Executive or Chairs of other relevant committees of any urgent/critical matters that may affect the operation and/or reputation of the Health Board.
- 9.1.3. The Board Secretary, on behalf of the Board, shall oversee a process of regular and rigorous self-assessment and evaluation of the Committee's performance and operation. In doing so account will be taken of the requirements set out in the NHS Wales Quality and Safety Committee Handbook.

10. APPLICABILITY OF STANDING ORDERS TO COMMITTEE BUSINESS

- 10.1. The requirements for the conduct of business as set out in the Standing Orders are equally applicable to the operation of the Committee, except in the following areas:
- Quorum

11. REVIEW

- 11.1. These terms of reference and operating arrangements shall be reviewed annually by the Committee and any changes recommended to the Board for approval.

Version number 11.0	
Committee	Date of approval
Charitable Funds Committee	
Audit Committee	
Health Board	15.7.21



Teitl adroddiad: <i>Report title:</i>	The BCUHB Board's Role as Trustee of Awyr Las			
Adrodd i: <i>Report to:</i>	BCUHB Charity and other related Charities (Working Name: Awyr Las, Registered Charity Number: 1138976) Trustees Meeting			
Dyddiad y Cyfarfod: <i>Date of Meeting:</i>	Thursday, 24 November 2022			
Crynodeb Gweithredol: <i>Executive Summary:</i>	<p><i>This presentation aims to inform all Board Members of their responsibility as the Corporate Trustee of Awyr Las.</i></p> <p><i>The Charitable Funds Committee are asked to:</i></p> <ol style="list-style-type: none"> <i>1. Read the supporting documentation in advance of the presentation</i> <i>2. Put questions to the Charity Support Team and Charitable Funds Committee members following the presentation</i> 			
Argymhellion: <i>Recommendations:</i>	<p><i>The Board is asked to:</i></p> <p><i>Note the content of the presentation and supporting information</i></p>			
Arweinydd Gweithredol: <i>Executive Lead:</i>	Helen Stevens-Jones, BCUHB Director of Partnerships, Engagement and Communications			
Awdur yr Adroddiad: <i>Report Author:</i>	Kirsty Thomson, Head of Fundraising			
Pwrpas yr adroddiad: <i>Purpose of report:</i>	I'w Nodi <i>For Noting</i> <input type="checkbox"/>	I Benderfynu arno <i>For Decision</i> <input type="checkbox"/>	Am sicrwydd <i>For Assurance</i> <input checked="" type="checkbox"/>	
Lefel sicrwydd: <i>Assurance level:</i>	Arwyddocaol <i>Significant</i> <input checked="" type="checkbox"/> Lefel uchel o hyder/tystiolaeth o ran darparu'r mecanweithiau / amcanion presennol <i>High level of confidence/evidence in delivery of existing mechanisms/objectives</i>	Derbyniol <i>Acceptable</i> <input type="checkbox"/> Lefel gyffredinol o hyder/tystiolaeth o ran darparu'r mecanweithiau / amcanion presennol <i>General confidence / evidence in delivery of existing mechanisms / objectives</i>	Rhannol <i>Partial</i> <input type="checkbox"/> Rhywfaint o hyder/tystiolaeth o ran darparu'r mecanweithiau / amcanion presennol <i>Some confidence / evidence in delivery of existing mechanisms / objectives</i>	Dim Sicrwydd <i>No Assurance</i> <input type="checkbox"/> Dim hyder/tystiolaeth o ran y ddarpariaeth <i>No confidence / evidence in delivery</i>
The 'significant' assurance level has been selected because this presentation and supporting documentation provides trustees with all the guidance and information they need in order to be effective Trustees.				
Cyswllt ag Amcan/Amcanion Strategol: <i>Link to Strategic Objective(s):</i>				

	All Strategic Objectives (About the Health Board - Betsi Cadwaladr University Health Board (nhs.wales))
Goblygiadau rheoleiddio a lleol: <i>Regulatory and legal implications:</i>	Charity Commission Guidance
Yn unol â WP7, a oedd EqIA yn angenrheidiol ac a gafodd ei gynnal? <i>In accordance with WP7 has an EqIA been identified as necessary and undertaken?</i>	No
Yn unol â WP68, a oedd SEIA yn angenrheidiol ac a gafodd ei gynnal? <i>In accordance with WP68, has an SEIA identified as necessary been undertaken?</i>	No
Manylion am risgiau sy'n gysylltiedig â phwnc a chwmpas y papur hwn, gan gynnwys risgiau newydd (croesgyfeirio at y BAF a'r CRR) <i>Details of risks associated with the subject and scope of this paper, including new risks(cross reference to the BAF and CRR)</i>	Key Risks: All risks associated with the charity are listed in the Risk Register: Charitable Funds Committee - Betsi Cadwaladr University Health Board (nhs.wales)
Goblygiadau ariannol o ganlyniad i roi'r argymhellion ar waith <i>Financial implications as a result of implementing the recommendations</i>	N/A
Goblygiadau gweithlu o ganlyniad i roi'r argymhellion ar waith <i>Workforce implications as a result of implementing the recommendations</i>	N/A
Adborth, ymateb a chrynodeb dilynol ar ôl ymgynghori <i>Feedback, response, and follow up summary following consultation</i>	
Cysylltiadau â risgiau BAF: (neu gysylltiadau â'r Gofrestr Risg Gorfforaethol) <i>Links to BAF risks:</i> (or links to the Corporate Risk Register)	All risks associated with the charity are listed in the Risk Register: Charitable Funds Committee - Betsi Cadwaladr University Health Board (nhs.wales)
Rheswm dros gyflwyno adroddiad i fwrdd cyfrinachol (lle bo'n berthnasol) <i>Reason for submission of report to confidential board (where relevant)</i>	N/A

Rhestr o Atodiadau:

List of Appendices:

Appendix 1: The Board's role as Trustee of Awyr Las

Appendix 2: The Charity Commission's Essential Trustee (Welsh)

Appendix 3: The Charity Commission's Essential Trustee (English)



Teitl yr Adroddiad: <i>Report title:</i>	Rôl Bwrdd BIPBC fel Ymddiriedolwr Awyr Las			
Yn adrodd i: <i>Report to:</i>	Elusen BIPBC ac Elusennau cysylltiedig eraill (Enw Gweithredol: Awyr Las, Rhif Elusen Gofrestredig: 1138976) Cyfarfod yr Ymddiriedolwyr			
Dyddiad y Cyfarfod: <i>Date of Meeting:</i>	Dydd Iau, 24 Tachwedd 2022			
Crynodeb Gweithredol: <i>Executive Summary:</i>	<p><i>Nod y cyflwyniad hwn yw hysbysu holl Aelodau'r Bwrdd o'u cyfrifoldebau fel Ymddiriedolwr Corfforaethol Awyr Las.</i></p> <p><i>Gofynnir i'r Pwyllgor Cronfeydd Elusennol wneud y canlynol:</i></p> <ol style="list-style-type: none"> <i>Darllen y dogfennau ategol cyn y cyflwyniad</i> <i>Gofyn cwestiynau i'r Tîm Cefnogi Elusennau ac aelodau'r Pwyllgor Cronfeydd Elusennol, ar ôl y cyflwyniad</i> 			
Argymhellion: <i>Recommendations:</i>	<p><i>Gofynnir i'r Bwrdd:</i></p> <p><i>Nodi cynnwys y cyflwyniad a'r wybodaeth ategol</i></p>			
Arweinydd Gweithredol: <i>Executive Lead:</i>	Helen Stevens-Jones, Cyfarwyddwr Partneriaethau, Ymgysylltu a Chyfathrebu BIPBC			
Awdur yr Adroddiad: <i>Report Author:</i>	Kirsty Thomson, Pennaeth Codi Arian			
Pwrpas yr adroddiad: <i>Purpose of report:</i>	I'w Nodi <i>For Noting</i> <input type="checkbox"/>	I'w Benderfynu <i>For Decision</i> <input type="checkbox"/>	Am Sicrwydd <i>For Assurance</i> <input checked="" type="checkbox"/>	
Lefel sicrwydd: <i>Assurance level:</i>	Arwyddocaol <i>Significant</i> <input checked="" type="checkbox"/> Lefel uchel o hyder/tystiolaeth o ran darparu'r mecanweithiau / amcanion presennol <i>High level of confidence/evidence in delivery of existing mechanisms/objectives</i>	Derbyniol <i>Acceptable</i> <input type="checkbox"/> Lefel gyffredinol o hyder/tystiolaeth o ran darparu'r mecanweithiau / amcanion presennol <i>General confidence / evidence in delivery of existing mechanisms / objectives</i>	Rhannol <i>Partial</i> <input type="checkbox"/> Rhywfaint o hyder/tystiolaeth o ran darparu'r mecanweithiau / amcanion presennol <i>Some confidence / evidence in delivery of existing mechanisms / objectives</i>	Dim Sicrwydd <i>No Assurance</i> <input type="checkbox"/> Dim hyder/tystiolaeth o ran y ddarpariaeth <i>No confidence / evidence in delivery</i>
Dewiswyd y lefel sicrwydd 'sylwedol' oherwydd bod y cyflwyniad hwn a'r ddogfennaeth ategol yn rhoi'r holl arweiniad a'r wybodaeth sydd eu hangen ar ymddiriedolwyr er mwyn bod yn Ymddiriedolwyr effeithiol.				
Cyswllt ag Amcan/Amcanion Strategol: <i>Link to Strategic Objective(s):</i>				

	Pob Amcan Strategol (Am y Bwrdd Iechyd - Bwrdd Iechyd Prifysgol Betsi Cadwaladr (nhs.wales))
Goblygiadau rheoleiddiol a chyfreithiol: <i>Regulatory and legal implications:</i>	Canllawiau'r Comisiwn Elusennau
Yn unol â WP7, a oedd EqIA yn angenrheidiol ac a gafodd ei gynnal? <i>In accordance with WP7 has an EqIA been identified as necessary and undertaken?</i>	Na
Yn unol â WP68, a oedd SEIA yn angenrheidiol ac a gafodd ei gynnal? <i>In accordance with WP68, has an SEIA identified as necessary been undertaken?</i>	Na
Manylion am risgiau sy'n gysylltiedig â phwnc a chwmpas y papur hwn, gan gynnwys risgiau newydd (croesgyfeirio at y BAF a'r CRR) <i>Details of risks associated with the subject and scope of this paper, including new risks(cross reference to the BAF and CRR)</i>	Risgiau Allweddol: Mae'r holl risgiau sy'n gysylltiedig â'r elusen wedi'u rhestru yn y Gofrestr Risg: Pwyllgor Cronfeydd Elusennol - Bwrdd Iechyd Prifysgol Betsi Cadwaladr (nhs.wales)
Goblygiadau ariannol o ganlyniad i roi'r argymhellion ar waith <i>Financial implications as a result of implementing the recommendations</i>	N/A
Goblygiadau gweithlu o ganlyniad i roi'r argymhellion ar waith <i>Workforce implications as a result of implementing the recommendations</i>	N/A
Adborth, ymateb a chrynodeb dilynol ar ôl ymgynghori <i>Feedback, response, and follow up summary following consultation</i>	
Cysylltiadau â risgiau BAF: (neu gysylltiadau â'r Gofrestr Risg Gorfforaethol) <i>Links to BAF risks:</i> (or links to the Corporate Risk Register)	Mae'r holl risgiau sy'n gysylltiedig â'r elusen wedi'u rhestru yn y Gofrestr Risg: Pwyllgor Cronfeydd Elusennol - Bwrdd Iechyd Prifysgol Betsi Cadwaladr (nhs.wales)
Rheswm dros gyflwyno adroddiad i fwrdd cyfrinachol (lle bo'n berthnasol) <i>Reason for submission of report to confidential board (where relevant)</i>	N/A

Rhestr o Atodiadau:

List of Appendices:

Atodiad 1 The Board's role as Trustee of Awyr Las

Atodiad 2 The Charity Commission's Essential Trustee (Welsh)

Atodiad 3 The Charity Commission's Essential Trustee (Welsh)



Awyr Las
Blue Sky

Elusen GIG Gogledd Cymru
The North Wales NHS Charity

Rôl y Bwrdd fel Ymddiriedolwyr **Board's roles as Trustees**

Rhif Elusen Gofrestredig / Registered Charity Number 1138976



/awyrlascharity



**Sicrhau fod eich elusen
yn cyflawni ei dibenion er
budd y cyhoedd.**

**Ensure your charity is
carrying out its purposes
for the public benefit.**



**Cydymffurfio â dogfen
lywodraethol eich elusen
a'r gyfraith.**

**Comply with your
charity's governing
document and the law.**



**Gweithredu er lles gorau
eich elusen.**

**Act in your charity's
best interests.**



**Rheoli adnoddau eich
elusen yn gyfrifol.**

**Manage your charity's
resources responsibly.**



**Gweithredu gyda gofal
a sgil rhesymol.**

**Act with reasonable
care and skill.**



**Sicrhau fod eich elusen
yn atebol.**

**Ensure your charity is
accountable.**





COMISIWN ELUSENNAU
AR GYFER CYMRU A LLOEGR

CANLLAWIAU

Yr ymddiriedolwr hanfodol: beth mae
angen i chi ei wybod, beth mae angen i
chi ei wneud (CC3)



Cynnwys

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1. Am y canllaw hwn

Mae'r canllaw hwn yn esbonio dyletswyddau allweddol pob ymddiriedolwr elusennau yng Nghymru a Lloegr, a beth mae angen i ymddiriedolwyr ei wneud i gyflawni'r dyletswyddau hyn.

Mae rheolaeth annibynnol gan ymddiriedolwyr dros reoli a gweinyddu elusen, a chyfrifoldeb cyfreithiol am wneud hynny. Maent yn chwarae rôl bwysig iawn, yn ddi-dâl bob amser bron, mewn sector sy'n gwneud cyfraniad mawr i gymeriad a lles y wlad.

Gall swydd ymddiriedolwr fod yn un gwerth chweil am sawl rheswm - o deimlad o wneud gwahaniaeth i'r achos elusennol i brofiadau a pherthnasoedd newydd. Mae hefyd yn debygol o ofyn am lawer o'ch amser, eich sgiliau, eich gwybodaeth a'ch galluoedd. Bydd bod yn ymwybodol o'r dyletswyddau a'r cyfrifoldebau sy'n cael sylw yn y canllaw hwn yn eich helpu i gyflawni'ch rôl mewn ffordd sy'n gwasanaethu eich elusen yn dda a hefyd yn rhoi'r hyder i chi eich bod yn cydymffurfio â gofynion allweddol y gyfraith.

Dylech ddarllen y canllaw hwn os ydych chi'n ymddiriedolwr unrhyw elusen a leolir yng Nghymru a Lloegr, gan gynnwys:

- elusen gofrestedig
- elusen nad yw'n ofynnol iddi gofrestru yn ôl y gyfraith
- elusen y mae'n ofynnol iddi gofrestru, ond nid yw wedi gwneud hynny eto

Dylech chi ddarllen y canllaw hwn hefyd os ydych chi'n ystyried sefydlu elusen neu fod yn ymddiriedolwr yng Nghymru a Lloegr.

Mae gan y rheoleiddwyr elusennau yn [yr Alban](#) a [Gogledd Iwerddon](#) eu canllawiau eu hunain ar gyfer ymddiriedolwyr.

Os ydych chi'n ymwneud â rhedeg elusen ond nid ydych yn gwybod a ydych chi'n ymddiriedolwr neu beidio, edrychwch ar ddogfen lywodraethol yr elusen. (Dyma'r ddogfen sy'n amlinellu rheolau'r elusen; gall fod yn gyfansoddiad, yn weithred ymddiriedolaeth, yn erthyglau cymdeithasu neu'n ddogfen debyg). Bydd yn dweud wrthyh ba gorff sydd â'r prif awdurdod a chyfrifoldeb am gyfeirio a llywodraethu'r elusen. Mae holl aelodau'r corff hwnnw a benodwyd yn briodol yn ymddiriedolwyr elusen yn ôl y gyfraith, beth bynnag y cânt eu galw (ymddiriedolwyr, cyfarwyddwyr, aelodau pwyllgor, llywodraethwyr neu enw arall).

Os ydych chi'n aelod o'r corff hwnnw, rydych chi'n ymddiriedolwr elusen yn awtomatig. Rydych chi'n rhannu, ar y cyd â holl aelodau'r corff hwnnw, gyfrifoldeb am yr elusen.

Mae'r Comisiwn Elusennau yn disgwyl i ymddiriedolwyr gymryd eu cyfrifoldebau o ddifrif. Bydd defnyddio'r canllaw hwn a sicrhau eich bod yn rhoi digon o amser a sylw i fusnes eich elusen yn helpu. Mae'r Comisiwn yn cydnabod bod y rhan fwyaf o ymddiriedolwyr yn wirfoddolwyr sy'n gwneud camgymeriadau gonest weithiau. Ni ddisgwylir i ymddiriedolwyr fod yn berffaith - disgwylir iddynt wneud eu gorau i gydymffurfio â'u dyletswyddau. Yn gyffredinol mae'r gyfraith elusennau yn diogelu ymddiriedolwyr sydd wedi gweithredu'n onest ac yn rhesymol.

1.1 Rhaid a dylai - beth maent yn ei olygu

Yn y canllaw hwn:

mae 'rhaid' yn golygu rhywbeth sy'n ofyniad cyfreithiol neu reoleiddiol neu ddyletswydd y mae'n rhaid i'r ymddiriedolwyr gydymffurfio â hi
mae 'dylai' yn golygu rhywbeth sy'n arfer da y mae'r Comisiwn yn disgwyl i ymddiriedolwyr ei dilyn a'i chymhwyso i'w helusen nhw

Bydd dilyn yr arfer da a nodir yn y canllaw hwn yn eich helpu i redeg eich elusen yn effeithiol, osgoi anawsterau a chydymffurfio â'ch dyletswyddau cyfreithiol. Mae elusennau'n amrywio o ran eu maint a'u gweithgareddau. Ystyriwch a phenderfynwch ar y ffordd orau o gymhwyso'r arfer da yma i amgylchiadau'ch elusen chi. Mae'r Comisiwn yn disgwyl i chi allu esbonio a chyfiawnhau eich ymagwedd, yn enwedig os ydych chi'n penderfynu peidio â dilyn yr arfer da yn y canllaw hwn.

Mewn rhai achosion ni fyddwch yn gallu cydymffurfio â'ch dyletswyddau cyfreithiol os nad ydych yn dilyn yr arfer da. Er enghraifft:

Eich dyletswydd gyfreithiol	Mae'n hollbwysig eich bod chi'n
Gweithredu er lles gorau eich elusen	Delio â gwrthdaro buddiannau
Rheoli adnoddau eich elusen mewn modd cyfrifol	Gweithredu rheolaethau ariannol priodol Rheoli risgiau
Gweithredu gyda gofal a sgil rhesymol	Ceisio cyngor priodol pan fydd ei angen arnoch, er enghraifft, pan fyddwch yn prynu neu'n gwerthu tir, neu'n buddsoddi (weithiau mae hyn yn ofyniad cyfreithiol)

Gall ymddiriedolwyr sy'n torri eu dyletswyddau cyfreithiol fod yn atebol am y canlyniadau sy'n deillio o gamweithredu o'r fath ac am unrhyw golled a ddaw i'r elusen o ganlyniad. Pan fydd y Comisiwn yn ystyried achosion posibl o dor-ymddiriedaeth neu dor-ddyletswydd neu gamymddwyn neu gamreoli arall, gall ystyried tystiolaeth bod yr ymddiriedolwyr wedi rhoi'r elusen, ei hasedau neu ei buddiolwyr mewn perygl o niwed neu risg gormodol drwy beidio â dilyn arfer da.

1.2 Sut i ddefnyddio'r canllaw hwn

Efallai yr hoffech ddarllen y canllaw i gyd i gael dealltwriaeth well o ddyletswyddau cyffredinol ymddiriedolwyr, neu efallai yr hoffech wybod rhagor am bwnc penodol. Fan lleiaf mae'r Comisiwn yn argymhell eich bod yn darllen y crynodeb o ddyletswyddau ymddiriedolwyr yn [adran 2](#):

mae [adran 2](#) o'r canllaw hwn yn rhoi crynodeb o ddyletswyddau ymddiriedolwyr
mae [adran 3](#) yn esbonio a yw'n gyfreithiol i chi fod yn ymddiriedolwr
mae [adrannau 4 i 9](#) yn esbonio 6 dyletswydd allweddol ymddiriedolwyr yn fwy manwl
mae [adran 10](#) yn esbonio pryd y gall ymddiriedolwyr fod yn atebol a sut i leihau'r risg
mae [adrannau 11 a 12](#) yn rhoi mwy o fanylion am strwythurau elusennau a rôl swyddogion elusennau
mae [adran 13](#) yn cynnwys diffiniadau o'r termau technegol a ddefnyddir yn y canllaw hwn

2. Golwg gyflym ar ddyletswyddau ymddiriedolwyr

Mae hwn yn grynodeb o brif gyfrifoldebau cyfreithiol ymddiriedolwyr a esbonnir yn fanwl yng ngweddill y canllaw hwn. Dylech ddarllen yr adran hon fan lleiaf, a sicrhau eich bod yn deall eich cyfrifoldebau drwy gyfeirio at weddill y canllaw fel y bo angen.

Cyn dechrau - gwneud yn siŵr eich bod yn gymwys i fod yn ymddiriedolwr elusen

Mae'n rhaid i chi fod yn 16 oed o leiaf i fod yn ymddiriedolwr elusen sy'n gwmni neu'n sefydliad corfforedig elusennol (SCE), neu o leiaf 18 oed i fod yn ymddiriedolwr unrhyw elusen arall.

Mae'n rhaid i chi gael eich penodi'n briodol gan ddilyn y gweithdrefnau ac unrhyw gyfyngiadau yn nogfen lywodraethol yr elusen.

Ni allwch weithredu fel ymddiriedolwr os ydych wedi'ch anghymhwyso, oni bai eich bod wedi'ch awdurdodi i wneud hynny drwy hawlildiad gan y Comisiwn. Mae'r rhesymau dros anghymhwyso wedi'u dangos yn y tabl rhesymau anghymhwyso ac yn cynnwys:

- bod yn fethdalwr (heb ei ddisbyddu) neu fod â threfniant gwirfoddol unigol â chredydwr
- bod ag euogfarn heb ei disbyddu am droseddau penodol (gan gynnwys unrhyw rai sy'n ymwneud ag anonestrwydd neu ddichell)
- bod ar y gofrestr troseddwr rhyw

Gallwch ddarllen y canllawiau anghymhwyso awtomatig ar gyfer elusennau sy'n esbonio'r rheolau anghymhwyso yn fwy manwl.

Ceir cyfyngiadau pellach ar gyfer elusennau sy'n gweithio gyda phlant neu oedolion sydd mewn perygl.

Gweler [adran 3](#) i gael mwy o wybodaeth.

Gwneud yn siŵr bod eich elusen yn cyflawni ei dibenion er budd cyhoeddus

Mae'n rhaid i chi a'ch cyd-ymddiriedolwyr sicrhau bod yr elusen yn cyflawni'r dibenion y cafodd ei sefydlu i'w cyflawni, a dim diben arall. Mae hyn yn golygu y dylech chi:

sicrhau eich bod chi'n deall dibenion yr elusen fel y'u nodwyd yn ei dogfen lywodraethol cynllunio beth fydd eich elusen yn ei wneud, a beth rydych am iddi ei gyflawni
gallu esbonio sut mae holl weithgareddau'r elusen yn ceisio hyrwyddo neu gefnogi ei dibenion deall sut mae'r elusen o fudd i'r cyhoedd drwy gyflawni ei dibenion

Mae gwario arian elusennau ar y dibenion anghywir yn fater difrifol iawn; mewn rhai achosion efallai y bydd rhaid i ymddiriedolwyr ad-dalu'r elusen yn bersonol.

Gweler [adran 4](#) i gael mwy o wybodaeth.

Cydymffurfio â dogfen lywodraethol eich elusen a'r gyfraith

Mae'n rhaid i chi a'ch cyd-ymddiriedolwyr:

wneud yn siŵr bod yr elusen yn cydymffurfio â'i dogfen lywodraethol
cydymffurfio â gofynion y gyfraith elusennau a chyfreithiau eraill sy'n gymwys i'ch elusen

Dylech gymryd camau rhesymol i gael gwybod am ofynion cyfreithiol, er enghraifft, drwy ddarllen canllawiau perthnasol neu geisio cyngor priodol pan fydd ei angen arnoch.

Gweler [adran 5](#) i gael mwy o wybodaeth.

Gweithredu er lles gorau eich elusen

Rhaid i chi:

wneud beth rydych chi a'ch cyd-ymddiriedolwyr (a neb arall) yn penderfynu fydd yn galluogi'r elusen i gyflawni ei dibenion orau
ynghyd â'ch cyd-ymddiriedolwyr, gwneud penderfyniadau cytbwys yn seiliedig ar wybodaeth ddigonol, gan ystyried y tymor hir yn ogystal â'r tymor byr
osgoi rhoi eich hun mewn sefyllfa lle mae'ch dyletswydd i'ch elusen yn gwrthdaro â'ch buddiannau personol neu deyrngarwch i unrhyw unigolyn neu gorff arall
peidio â derbyn unrhyw fudd gan yr elusen oni bai ei bod wedi'i awdurdodi'n briodol ac yn amlwg er lles yr elusen; mae hyn hefyd yn cynnwys unrhyw un sydd â chysylltiad ariannol â chi, fel partner, plentyn dibynnol neu bartner busnes

Gweler [adran 6](#) i gael mwy o wybodaeth.

Rheoli adnoddau eich elusen mewn modd cyfrifol

Mae'n rhaid i chi weithredu'n gyfrifol, yn rhesymol ac yn onest. Weithiau gelwir hyn y ddyletswydd pwyll. Mae pwyll yn ymwneud ag arfer barn sicr. Mae'n rhaid i chi a'ch cyd-ymddiriedolwyr:

sicrhau bod asedau'r elusen yn cael eu defnyddio i gefnogi neu ymgymryd â'i dibenion yn unig
osgoi rhoi asedau, buddiolwyr neu enw da'r elusen yn agored i risg ormodol
peidio â gor-ymrwymo'r elusen
cymryd gofal arbennig wrth fuddsoddi neu fenthycu
cydymffurfio ag unrhyw gyfyngiadau ar wario cronfeydd neu werthu tir

Dylech chi a'ch cyd-ymddiriedolwyr roi gweithdrefnau a mesurau diogelu priodol yn eu lle a chymryd camau rhesymol i sicrhau bod y rhain yn cael eu dilyn. Fel arall mae perygl y bydd yr elusen yn agored i dwyll neu ladradd, neu fathau eraill o gamddefnydd, a'ch bod chi mewn perygl o dorri'ch dyletswydd.

Gweler [adran 7](#) i gael mwy o wybodaeth.

Gweithredu gyda gofal a sgil rhesymol

Fel rhywun sy'n gyfrifol am lywodraethu elusen:

mae'n rhaid i chi ddefnyddio gofal a sgil rhesymol, defnyddio eich sgiliau a'ch profiad a cheisio cyngor priodol pan fydd angen
dylech chi neilltuo digon o amser, meddwl ac ynni ar gyfer eich rôl, er enghraifft trwy baratoi ar gyfer, mynychu a chymryd rhan weithredol ym mhob cyfarfod yr ymddiriedolwyr

Gweler [adran 8](#) i gael mwy o wybodaeth.

Sicrhau bod eich elusen yn atebol

Mae'n rhaid i chi a'ch cyd-ymddiriedolwyr gydymffurfio â gofynion cyfrifyddu ac adrodd statudol. Dylech hefyd:

allu dangos bod eich elusen yn cydymffurfio â'r gyfraith, yn cael ei rhedeg yn dda ac yn effeithiol
sicrhau atebolrwydd priodol i aelodau, os oes aelodaeth gan eich elusen sydd ar wahân i'r
ymddiriedolwyr
sicrhau atebolrwydd o fewn yr elusen, yn enwedig pan fyddwch yn dirprwyo cyfrifoldeb am dasgau
neu benderfyniadau arbennig i staff neu wirfoddolwyr

Gweler [adran 9](#) i gael mwy o wybodaeth.

3. Pwy all fod yn ymddiriedolwr a sut mae ymddiriedolwyr yn cael eu penodi

Mae'n rhaid i chi sicrhau bod hawl gennych chi fod yn ymddiriedolwr:

ceir rhai cyfyngiadau ar bwy all fod yn ymddiriedolwr - ceir terfynau oedran lleiaf a rhai ffactorau sy'n anghymwysu pobl yn awtomatig rhag bod yn ymddiriedolwyr
rhaid i chi gael eich penodi'n briodol, a dylech wybod am faint y mae'ch penodiad yn para os nad ydych wedi'ch penodi'n briodol, gall penderfyniadau neu weithredoedd yr ymddiriedolwyr fod yn annilys, gan greu anghydfodau posibl neu beryglu asedau'r elusen
os ydych yn ymddiriedolwr elusen sy'n darparu 'gweithgareddau rheoleiddiedig' ar gyfer plant neu oedolion, byddwch yn barod i'ch elusen wneud cais am wiriad ar eich cyfer chi.

3.1 Pwy all fod yn ymddiriedolwr

3.1.1 Oedran isaf

Mae'n rhaid i chi fod yn 16 oed o leiaf i fod yn ymddiriedolwr cwmni elusennol neu sefydliad corfforedig elusennol (SCE), oni bai bod dogfen lywodraethol yr elusen yn dweud y gallech fod yn hŷn. Mae'n rhaid i chi fod yn 18 oed o leiaf i fod yn ymddiriedolwr unrhyw fath arall o elusen.

3.1.2 Anghymhwysu

Ni allwch weithredu fel ymddiriedolwr os ydych wedi'ch anghymhwysu o dan y Ddeddf Elusennau, oni bai bod eich anghymhwysiad wedi cael ei hawlildio gan y Comisiwn. Mae'r rhesymau dros anghymhwysu yn cynnwys:

- os ydych wedi'ch anghymhwysu rhag bod yn gyfarwyddwr cwmni
- os oes euogfarn heb ei disbyddu gennych am drosedd sy'n cynnwys anonestrwydd neu ddichell (fel twyll)
- os ydych yn fethdalwr nas rhyddhawyd (neu'n ddarostyngedig i atafaeliad yn yr Alban), neu os oes cyfansoddiad neu drefniant cyfredol gennych chi gan gynnwys trefniant gwirfoddol unigol â'ch credydwyd
- os ydych wedi cael eich diswyddo fel ymddiriedolwr unrhyw elusen gan y Comisiwn (neu'r llys) oherwydd camymddwyn neu gamreoli
- os ydych ar y gofrestr troseddwyd rhyw

Gallwch ddarllen y canllawiau anghymhwysu awtomatig ar gyfer elusennau sy'n esbonio'r rheolau anghymhwysu yn fwy manwl.

Os yw unrhyw resymau anghymhwysu cyfredol neu newydd yn gymwys i chi, efallai y gall eich anghymwysiad gael ei godi (neu ei 'hawlildio') gan y Comisiwn. Bydd y Comisiwn yn ystyried yn ofalus a yw rhoi hawlildiad yn briodol, er bod rhai sefyllfaoedd lle nad oes pŵer ganddo i roi hawlildiad - er enghraifft, os yw ymddiriedolwr wedi'i anghymhwysu fel cyfarwyddwr cwmni.

Darllen mwy am [anghymhwysu ymddiriedolwyr](#).

3.1.3 Personau addas a phriodol

Mae'n rhaid i elusennau sydd am hawlio gostyngiadau ac eithriadau treth y DU (e.e. Cymorth Rhodd) fodloni'r amod rheoli yn Neddf Cyllid 2010. Mae hyn yn ei gwneud hi'n ofynnol i bob un o reolwyr yr elusen (gan gynnwys ymddiriedolwyr) fod yn 'bersonau addas a phriodol'.

I wybod mwy - gweler [canllaw Cyllid a Thollau EM](#).

3.1.4 Gwiriadau'r Gwasanaeth Datgelu a Gwahardd (DBS)

Mae cyfyngiadau cyfreithiol o dan ddeddfwriaeth ddiogelu ynghylch pwy all weithio gyda phlant ac oedolion sydd mewn perygl. Yn ogystal, mae'r Gwasanaeth Datgelu a Gwahardd yn gwneud gwiriadau cofnodion troseddol ar gyfer unigolion, y gall elusennau eu defnyddio i sicrhau eu bod yn gymwys ac yn addas ar gyfer y rôl o fod yn ymddiriedolwr. Mae'r math o wiriad y gellir ei wneud yn dibynnu ar natur gweithgareddau'r elusen a rôl y mae'r ymddiriedolwyr yn ei chwarae. Er enghraifft, os ydych yn ymddiriedolwr elusen sy'n darparu 'gweithgaredd rheoleiddiedig' ar gyfer plant neu oedolion, dylech ddisgwyl i'ch elusen wneud cais am wiriad DBS manylach ar eich cyfer chi: os yw'n fodlon bod y rôl yn gymwys, bydd hyn yn cynnwys gwiriad yn erbyn y rhestr pobl waharddwyd berthnasol.

Gwybod mwy am [ddiogelu a gwiriadau DBS](#).

3.2 Sut mae penodiadau ymddiriedolwyr yn dechrau ac yn dod i ben

Mae'n rhaid i chi ddilyn unrhyw reolau yn eich dogfen lywodraethol ynghylch:

pwy sy'n penodi ymddiriedolwyr newydd
pryd, a sut, mae ymddiriedolwyr newydd yn cael eu penodi
pwy all fod yn ymddiriedolwr - gall y ddogfen lywodraethol osod amodau
pa mor hir y mae penodiadau'n para ac a all ymddiriedolwr gael ei ailbenodi
sut y gall ymddiriedolwyr [ymddiswyddo neu gael eu diswyddo](#)

Os nad oes darpariaethau penodol yn eich dogfen lywodraethol ar gyfer y pethau hyn, mae'n rhaid i'ch elusen gydymffurfio â'r darpariaethau cyfreithiol perthnasol:

mae'n rhaid i gwmnïau gydymffurfio â darpariaethau'r gyfraith cwmnïau ar gyfer penodi a diswyddo cyfarwyddwyr
mae'n rhaid i elusennau anghorfforedig gydymffurfio â darpariaethau Deddf Ymddiriedolwyr 1925

Mae'n rhaid i SCEau gynnwys darpariaethau yn eu cyfansoddiadau ar gyfer penodi a diswyddo ymddiriedolwyr.

Gall y Comisiwn ddefnyddio ei bwerau i benodi neu ddiswyddo ymddiriedolwyr os nad yw ymddiriedolwyr yr elusen (neu aelodau, os yw'n gymwys) yn gallu gwneud hynny.

Darllen mwy am [bwerau cyfreithiol i ddiswyddo a phenodi ymddiriedolwyr](#).

3.3 Beth i'w ystyried wrth recriwtio ymddiriedolwyr

Pan fydd elusennau yn recriwtio ymddiriedolwyr newydd, dylent ystyried y canlynol:

y sgiliau a'r profiad sydd gan ymddiriedolwyr presennol, ac a oes unrhyw fylchau
sicrhau bod ymddiriedolwyr newydd yn gymwys i weithredu

sicrhau nad oes unrhyw [wrthdaro buddiannau difrifol](#) gan ymddiriedolwyr newydd, neu gael cydsyniad y Comisiwn a rhoi gweithdrefnau yn eu lle i reoli'r gwrthdaro sut i helpu ymddiriedolwyr newydd i ddeall eu cyfrifoldebau a gwaith yr elusen

Mae hefyd yn bwysig i ymddiriedolwyr fod â diddordeb yng ngwaith yr elusen a bod yn barod i roi eu hamser i helpu i'w rhedeg.

Aelodau neu fuddiolwyr ar eich bwrdd

Mae nifer o ddogfennau llywodraethol elusennau yn caniatáu neu'n ei gwneud hi'n ofynnol i:

rai neu'r cyfan o'r ymddiriedolwyr gael eu hethol gan yr aelodau (dyma'r drefn arferol ar gyfer elusennau sydd ag aelodau â phleidlais heblaw'r ymddiriedolwyr)
y corff ymddiriedolwyr i gynnwys buddiolwyr
grwpiau neu sefydliadau eraill, fel awdurdodau lleol, i benodi ymddiriedolwyr

Mae'n bwysig gwrandao ar safbwyntiau a phersbectifau aelodau, buddiolwyr a chyrff eraill sydd â budd yn eich elusen. Mae cael pobl fel ymddiriedolwyr yn un ffordd o geisio eu barn. Ond mae'n rhaid i bob ymddiriedolwr, sut bynnag y cânt eu penodi, weithredu er lles yr elusen yn unig; nid eu rôl nhw yw gweithredu ar ran unrhyw grŵp arbennig. Mae'n rhaid iddynt reoli gwrthdaro buddiannau, gan gynnwys gwrthdaro teyrngarwch i'w corff penodi.

Gwybod mwy:

[Bwrdd yr ymddiriedolwyr: pobl a sgiliau](#) - sut i benodi'r bobl iawn sydd â'r sgiliau iawn

[Cael hyd i ymddiriedolwyr newydd: yr hyn y mae angen i elusennau wybod](#)

[Ymddiriedolwr elusen: datganiad o gymhwysedd a chyfrifoldeb](#)

Osgoi camgymeriadau - sicrhau bod penodiadau ymddiriedolwyr yn ddilys

Cofiwch ddilyn y rheolau yn nogfen lywodraethol eich elusen a'r gyfraith wrth benodi ymddiriedolwyr. Os yw penodiadau ymddiriedolwyr yn groes i'r rheolau hyn nid ydynt yn ddilys. Gallai dilysrwydd y gweithredoedd a'r penderfyniadau y buont yn rhan ohonynt gael ei gwestiynu. Ond hyd yn oed os nad yw ymddiriedolwr wedi'i benodi'n ddilys, gall barhau i fod yn atebol am ei weithredoedd a'i benderfyniadau.

Gall penodiadau ymddiriedolwyr amhriodol arwain at anghydfodau yn aml. Yn yr achosion gwaethaf, gall hyn niweidio enw da'r elusen, dieithrio cefnogwyr, peryglu asedau'r elusen (gan gynnwys drwy golli cyllid) neu adael yr elusen mewn sefyllfa lle na all weithredu.

4. Gwneud yn siŵr bod eich elusen yn cyflawni ei dibenion er budd cyhoeddus

Mae'n rhaid i chi a'ch cyd-ymddiriedolwyr sicrhau bod popeth y mae'ch elusen yn ei wneud yn helpu (neu'n bwriadu helpu) i gyflawni'r dibenion y cafodd ei sefydlu i'w cyflawni, a dim diben arall. Mae hyn yn golygu y dylech chi:

sicrhau eich bod chi'n deall dibenion yr elusen fel y'u nodwyd yn ei dogfen lywodraethol
cynllunio beth fydd eich elusen yn ei wneud, a beth rydych am iddi ei gyflawni
gallu esbonio sut mae holl weithgareddau'r elusen yn ceisio hyrwyddo neu gefnogi ei dibenion
deall sut mae'r elusen o fudd i'r cyhoedd drwy gyflawni ei dibenion

Mae gwario arian elusennau ar y dibenion anghywir yn fater difrifol iawn; mewn rhai achosion efallai y bydd rhaid i ymddiriedolwyr ad-dalu'r elusen yn bersonol.

4.1 Deall amcanion a phwerau'r elusen

Dylech ddarllen y cymal amcanion yn nogfen lywodraethol eich elusen a sicrhau eich bod yn deall:

beth mae'r elusen wedi'i sefydlu i'w gyflawni (ei dibenion)
pwy mae'r elusen yn bodoli i roi budd iddynt (ei buddiolwyr)
sut y byddant yn cael budd (beth fydd yr elusen yn ei wneud iddyn nhw neu gyda nhw)
unrhyw drefn blaenoriaeth ar gyfer y gwasanaethau a'r buddion y mae'r elusen yn eu darparu
unrhyw gyfyngiadau ar yr hyn y gall yr elusen ei wneud neu pwy y gall ei helpu (daearyddol neu ffiniau eraill; neu feini prawf penodol y mae'n rhaid i'r buddiolwyr eu bodloni)

Gallai'r amcanion fod yn eithaf eang a chyffredinol, neu gallant fod yn eithaf cul, gan bennu pa wasanaethau neu weithgareddau y gall yr elusen eu darparu er mwyn cyflawni ei dibenion.

Cewch fwy o wybodaeth am ddogfennau llywodraethol yn [adran 5](#) y canllaw hwn.

Efallai fod pwerau penodol gan yr elusen yn ei dogfen lywodraethol. Mae pwerau gan elusennau hefyd o'r Ddeddf Elusennau a chyfreithiau eraill. Gallwch ddefnyddio'r pwerau hyn mewn ffyrdd sy'n hyrwyddo dibenion eich elusen yn unig.

Gwybod mwy am [ddibenion elusennol](#).

Mae rhai elusennau'n cynhyrchu 'datganiadau cenhadaeth' neu grynodedbau eraill o'u nodau a'u gweithgareddau. Wrth wirio cwrpas amcanion neu bwerau eich elusen, byddwch yn ofalus i beidio â dibynnu ar ddatganiadau o'r fath yn hytrach na'r dibenion elusennol a nodir yn y ddogfen lywodraethol, oherwydd gall y geiriad fod yn llai manwl-gywir. Os oes angen i chi wirio a yw'n gyfreithiol i'ch elusen ymgymryd â gweithgaredd arbennig, dylech wirio yn erbyn y cymal amcanion yn hytrach nag unrhyw ddatganiad arall o genhadaeth neu nodau'r elusen. Fel arall mae'n bosib y byddwch yn ymgymryd â gweithgareddau sy'n groes i ddogfen lywodraethol yr elusen.

4.2 Budd cyhoeddus

Mae'n rhaid i bob elusen fodoli er budd y cyhoedd. Mae'n rhaid i ymddiriedolwyr ystyried [canllawiau budd cyhoeddus PB1, PB2 a PB3](#) y Comisiwn wrth wneud penderfyniadau y maent yn berthnasol iddynt. Byddai hyn yn cynnwys adolygu gweithgareddau'r elusen neu ystyried gweithgareddau newydd.

Mae budd cyhoeddus yn hanfodol i:

- statws elusennol - er mwyn bod yn elusen, rhaid i sefydliad gael dibenion sy'n elusennol yn unig er budd y cyhoedd
- gweithrediad yr elusen - mae'n rhaid i'w gweithgareddau ganolbwyntio ar gyflawni dibenion yr elusen er budd y cyhoedd
- atebolrwydd yr elusen - mae'n rhaid i ymddiriedolwyr allu esbonio sut mae gweithgareddau eu helusen er budd y cyhoedd neu wedi bod er budd y cyhoedd

Mae hyn yn golygu y dylech chi ddeall, a gallu esbonio:

- beth mae'r elusen wedi'i sefydlu i'w gyflawni - ei diben
- pam mae diben yr elusen yn fuddiol - dyma'r 'agwedd budd' ar fudd cyhoeddus
- sut mae diben yr elusen o fudd i'r cyhoedd neu ran ddigonol o'r cyhoedd - yr 'agwedd gyhoeddus' ar fudd cyhoeddus
- sut bydd yr elusen yn cyflawni (neu'n 'hyrwyddo') ei diben er budd y cyhoedd

4.3 Cynllunio ac adolygu gwaith eich elusen

Rydych chi a'ch cyd-ymddiriedolwyr yn gyfrifol am benderfynu a chynllunio sut bydd eich elusen yn cyflawni ei dibenion.

Felly, dylai'r ymddiriedolwyr elusen i gyd benderfynu gyda'i gilydd pa weithgareddau y bydd yr elusen yn eu cyflawni, a meddwl am yr adnoddau y bydd eu hangen arni. Dylai ymddiriedolwyr elusennau mwy fod yn gyfrifol am osod nodau a chyfeiriad strategol yr elusen, a chytuno ar gynlluniau priodol ar gyfer y dyfodol.

Gall fod o gymorth gynnwys staff yr elusen, gwirfoddolwyr ac eraill sydd â diddordeb yn yr elusen yn y broses gynllunio.

Fel rhan o'ch proses gynllunio, dylech weithio allan pa gronfeydd ac adnoddau eraill y bydd eu hangen ar yr elusen ac o ble y bydd yn eu cael nhw. Gweler [adran 7](#) y canllaw hwn i gael mwy o fanylion.

Dylech chi a'ch cyd-ymddiriedolwyr adolygu'n achlysurol beth mae'r elusen yn ei gyflawni a pha mor effeithiol y mae gweithgareddau'r elusen. Gall ystyried y gwahaniaeth y mae'ch elusen yn ei wneud eich helpu i esbonio'n fwy eglur sut y mae o fudd i'r cyhoedd. Gall hefyd eich helpu i benderfynu a allai gyflawn ei diben yn fwy effeithiol drwy newid beth mae'n ei wneud.

Gwybod rhagor:

[Ysbrydoli Effaith](#)

[Llywodraethu, cyllid a gwydnwch elusennau: 15 cwestiwn y dylech chi eu gofyn](#)

Dylech chi a'ch ymddiriedolwyr hefyd adolygu amcanion yr elusen o bryd i'w gilydd i sicrhau eu bod nhw'n dal i fod yn briodol, yn berthnasol ac yn gyfoes. Mae amgylchiadau'n newid dros amser a gallai hyn effeithio ar y canlynol:

a yw'r grŵp buddiolwyr elusen yn dal i fodoli, ac yn ['rhan ddigonol'](#) o'r cyhoedd o hyd
a yw'r 'ardal o fudd' ddaearyddol lle y gall yr elusen weithredu yn parhau i fod yn berthnasol
a yw'r angen y cafodd yr elusen ei sefydlu i'w ateb yn parhau i fodoli, ac a yw ei gyflawni yn parhau i fod er budd y cyhoedd
a all fod ffyrdd gwell o ateb y galw y cafodd yr elusen ei sefydlu i'w fodloni

Os nad yw amcanion eich elusen yn effeithiol mwyach, mae'n rhaid i chi ystyried sut y gellid newid y rhain neu weithredu fel arall er mwyn gallu defnyddio adnoddau'r elusen ar gyfer ei dibenion.

n y gorffennol arferai nifer o elusennau helpu pobl drwy ddarparu nwyddau, gan gynnwys bwyd, dillad neu danwydd. Mae nifer o elusennau wedi penderfynu y gallant ateb anghenion presennol yn fwy effeithiol gyda thaliadau arian neu dalebau, ac maent wedi diweddaru eu hamcanion. Mae rhai elusennau yn parhau i weithio'n effeithiol drwy ddarparu nwyddau (fel bwyd neu offer meddygol).

Mae elusennau yn cael eu sefydlu'n aml ar gyfer ardal arbennig. Gall newidiadau dros amser olygu nad oes digon o bobl mwyach sydd angen gwasanaethau'r elusen yn y lle hwnnw. Yn yr amgylchiadau hyn, gall elusennau ehangu eu hardal o fudd i gynnwys ardaloedd cyfagos.

Gall dwy elusen sy'n darparu gwasanaethau tebyg (neu gyflenwol) yn yr un ardal benderfynu cydweithio neu uno i fod yn fwy effeithlon.

4.4 Diweddaru amcanion eich elusen

Gall elusennau addasu neu ychwanegu at eu hamcanion, os oes angen, gan ddefnyddio'r pwerau yn y ddogfen lywodraethol, y gyfraith cwmnïau neu'r Ddeddf Elusennau. Fel arfer ni allant newid eu hamcanion yn llwyr; nid yw'r ddogfen lywodraethol a'r gyfraith elusennau yn caniatáu hynny fel arfer. Os yw'ch elusen yn bwriadu diweddaru ei hamcanion, dylech chi a'ch cyd-ymddiriedolwyr ystyried beth y cafodd yr elusen ei sefydlu i'w wneud yn wreiddiol, a sut mae'r amgylchiadau wedi newid. Mae'n rhaid i'r rhan fwyaf o elusennau gael caniatâd y Comisiwn cyn newid eu hamcanion.

Dylech chi hefyd adolygu'r darpariaethau eraill yn nogfen lywodraethol eich elusen a'u diweddaru os nad ydynt yn dal i ateb anghenion yr elusen - gweler [adran 5](#) y canllaw hwn.

Mae dogfennau llywodraethol yn ddogfennau cyfreithiol. Mae'n rhaid i chi ddilyn y gweithdrefnau cywir i'w diwygio, ac mae'n bwysig geirio unrhyw newidiadau yn gywir. Dylech ystyried ceisio cyngor priodol ynghylch unrhyw newidiadau. Defnyddiwch un o [ddogfennau llywodraethol enghreifftiol y Comisiwn](#) neu [ddogfen lywodraethol gymeradwy](#) i sicrhau bod eich dogfen lywodraethol yn cynnwys yr holl ddarpariaethau a phwerau y mae eu hangen arnoch chi.

Gwybod mwy:

[Sut i newid dogfen lywodraethol eich elusen](#)

[Sut i ysgrifennu dibenion elusennol](#)

5. Cydymffurfio â dogfen lywodraethol eich elusen a'r gyfraith

Mae'n rhaid i chi a'ch cyd-ymddiriedolwyr:

wneud yn siŵr bod yr elusen yn cydymffurfio â'i dogfen lywodraethol
cydymffurfio â gofynion y gyfraith elusennau a chyfreithiau eraill sy'n gymwys i'ch elusen

Dylech gymryd camau rhesymol i gael gwybod am ofynion cyfreithiol, er enghraifft, drwy ddarllen
canllawiau perthnasol neu geisio cyngor priodol pan fydd ei angen arnoch.

5.1 Dogfen lywodraethol eich elusen

Mae'n rhaid i chi a'ch cyd-ymddiriedolwyr sicrhau bod yr elusen yn cydymffurfio â'r ddogfen lywodraethol,
sydd fel arfer yn cynnwys gwybodaeth allweddol am:

beth mae'r elusen yn bodoli i'w wneud (ei dibenion, fel yr esbonnir yn ei chymal amcanion)
pa bwerau sydd ganddi i hyrwyddo ei hamcanion
pwy yw'r ymddiriedolwyr, faint o ymddiriedolwyr y dylai fod a sut y cânt eu penodi a'u diswyddo
a oes aelodau gan yr elusen ac, os oes, pwy all fod yn aelod
rheolau am gyfarfodydd ymddiriedolwyr (ac aelodau); sut y cânt eu trefnu a'u cynnal; sut mae
penderfyniadau'n cael eu gwneud a'u cofnodi, ac ati
sut i newid y ddogfen lywodraethol
sut ddod â'r elusen i ben

Gall fod rheolau hefyd sy'n cyfyngu ar sut y gellir defnyddio'r pwerau, pwy all bleidleisio mewn cyfarfodydd,
neu pa reolau y gellir eu newid.

Dylai fod copi cyfoes gan bob ymddiriedolwr o ddogfen lywodraethol yr elusen a dylent gyfeirio ati yn
rheolaidd. Os nad oes copi gennych, neu nid ydych yn gwybod beth yw e, gofynnwch i'ch cyd-
ymddiriedolwyr. Os nad oes copi ganddynt, fel arfer gall y Comisiwn ddarparu un (os yw'ch elusen yn
elusen gofrestredig).

Mae'r ddogfen lywodraethol yn hanfodol i'ch elusen. Efallai y bydd angen i chi a'ch cyd-ymddiriedolwyr ei
hadolygu o bryd i'w gilydd i sicrhau ei bod yn parhau i ateb anghenion yr elusen. Mae dogfennau
llywodraethol yn ddogfennau cyfreithiol. Mae'n rhaid i chi ddilyn y gweithdrefnau cywir i'w diwygio, ac
mae'n bwysig geirio unrhyw newidiadau yn gywir. Dylech ystyried ceisio cyngor priodol ynghylch unrhyw
newidiadau. Defnyddiwch un o [ddogfennau llywodraethol y Comisiwn](#) neu [ddogfen lywodraethol gymeradwy](#) i sicrhau bod eich dogfen lywodraethol yn cynnwys yr holl ddarpariaethau a phwerau y mae eu
hangen arnoch chi.

Darllen mwy am [ddogfennau llywodraethol](#).

5.2 Y gyfraith elusennau - gofynion cofrestru, cyfrifyddu, adrodd a gofynion eraill

Mae'n rhaid i elusennau a sefydlwyd yng Nghymru neu Loegr gofrestru gyda'r Comisiwn oni bai eu bod nhw'n:

elusennau sydd wedi'u hesgusodi
wedi'u heithrio rhag cofrestru
yn fach iawn (yn is na'r trothwy incwm blynyddol ar gyfer cofrestru gorfodol, sef £5,000 ar hyn o bryd) ac nid ydynt yn SCE (mae'n rhaid i bob SCE gofrestru)

I gae I gwybod [a oes angen i'ch elusen gofrestru](#) neu a yw wedi'i hesgusodi neu ei heithrio:

Mae'n bosib y bydd rhaid i elusennau sy'n gweithredu yn yr Alban neu Ogledd Iwerddon gofrestru yno.

Mae'n rhaid i bob elusen gadw cofnodion ariannol priodol a pharatoi cyfrifon blynyddol. Mae'n rhaid i ymddiriedolwyr drefnu i lyfrau cyfrifyddu a chofnodion (gan gynnwys llyfrau arian parod, anfonebau a derbyniadau) gael eu cadw am gyfnod penodedig. Darllen mwy: [Cadw Cofnodion Cyfrifyddu](#).

Mae'n rhaid i bob elusen gofrestredig:

roi gwybod i'r Comisiwn am unrhyw newidiadau i'r wybodaeth ar y gofrestr elusennau, gan gynnwys manylion yr ymddiriedolwyr a newidiadau i'r ddogfen lywodraethol
anfon ffurflen flynyddol (neu ddiweddariad blynyddol) a gwybodaeth arall i'r Comisiwn
cydymffurfio ag unrhyw ofynion cyfrifyddu ac adrodd ychwanegol fel ffeilio cyfrifon blynyddol ac adroddiadau gyda'r Comisiwn, yn dibynnu ar faint yr elusen
dylent adrodd i'r Comisiwn am unrhyw ddigwyddiad difrifol yn eu helusen, cyn gynted â phosibl ar ôl iddo ddigwydd (gweler [adran 8.3](#) am fwy o fanylion)

Efallai y bydd rhaid i elusennau sydd wedi'u hesgusodi anfon gwybodaeth gyfrifyddu at eu prif reoleiddiwr.

Gwybod mwy am [ofynion cyfrifyddu ac adrodd ar gyfer elusennau](#).

Mae'n rhaid i elusennau gydag incwm dros £250,000 a phob cwmni elusennol baratoi eu cyfrifon ac adroddiad blynyddol yr ymddiriedolwyr yn unol â'r Datganiad o Arferion Cymeradwy - Cyfrifyddu ac Adrodd gan Elusennau (SORP Elusennau).

Gwybod mwy am y [SORP Elusennau](#).

Mae'n rhaid i elusen gofrestredig sydd ag incwm dros £10,000 yn ei blwyddyn ariannol ddiwethaf nodi ei bod yn elusen gofrestredig ar unrhyw ddogfennau codi arian ac ar lawer o'i dogfennau ariannol, gan gynnwys sieciau, anfonebau a derbyniadau. Mae hyn yn cynnwys dogfennau electronig fel e-byst a gwefannau. Nid oes rhaid i chi nodi rhif cofrestru'r elusen, ond mae'n arfer da i wneud hynny.

5.3 Cyfreithiau a rheoliadau eraill

Gall elusennau a'u hymddiriedolwyr fod yn ddarostyngedig i amrywiaeth o gyfreithiau a rheoliadau eraill yn dibynnu ar yr hyn y mae'r elusen yn ei wneud, ble y mae'n gweithio a sut y mae wedi'i sefydlu. Mae rhai cyfreithiau yn gymwys i bob elusen, fel cydraddoldeb, diogelu data a'r gyfraith hawlfraint. Mae'n bwysig bod yn ymwybodol o'r cyfreithiau sy'n gymwys i'ch elusen chi, er enghraifft os yw'n:

gwmni, SCE neu'n gymdeithas budd cymunedol
cyflogi staff
berchen ar eiddo neu'n rhentu eiddo
gweithredu cerbydau
darparu:

- o cyngor cyfreithiol, ariannol neu gyngor rheoledig arall
- o tai neu lety
- o gwasanaethau meddygol neu ofal

gweithio gyda phlant neu oedolion sydd mewn perygl
cyflawni gweithgareddau sy'n ddarostyngedig i reoliadau, fel codi arian
am elwa ar Gymorth Rhodd neu ostyngiadau treth eraill
gweithio yn yr Alban, Gogledd Iwerddon neu'r tu allan i'r DU

Nid yw'r Comisiwn yn disgwyl i bob ymddiriedolwr fod yn arbenigwr cyfreithiol. Dylech chi a'ch cyd-ymddiriedolwyr gymryd camau rhesymol i gael gwybod am ofynion cyfreithiol a rheoleiddiol a chael yr wybodaeth ddiweddaraf un, drwy gael gohebiaeth gan y Comisiwn a ffynonellau eraill, darllen canllawiau perthnasol a mynychu hyfforddiant priodol. Dylai fod systemau a gweithdrefnau gan yr elusen yn eu lle hefyd i sicrhau ei bod yn cydymffurfio â gofynion cyfreithiol.

Os oes pryder ynghylch mater arbennig, efallai yr hoffai'r ymddiriedolwyr ystyried ceisio cyngor annibynnol gan rywun cymwysedig addas.

[Canfod cyfreithiwr – Cymdeithas y Gyfraith](#)

[Cyngor cyfreithiol i elusennau bach - LawWorks](#)

Osgoi camgymeriadau - gwybod beth sydd yn eich dogfen lywodraethol

Os nad yw'r ymddiriedolwyr yn cydymffurfio â'r ddogfen lywodraethol, mae'n bosib y bydd yr elusen yn ymgymryd â gweithgareddau y tu allan i'w hamcanion. Efallai y bydd yn methu â dilyn y gweithdrefnau cywir, neu gymryd camau nad oes ganddi'r pŵer i'w cymryd. Gallai gweithredoedd a phenderfyniadau fod yn annilys a gorfod cael eu gwrthdroi o ganlyniad.

Os nad ydych yn dilyn rheolau ynghylch pwy all fod yn aelod neu'n ymddiriedolwr, neu sut i drefnu a rhedeg cyfarfodydd, mae hyn yn aml yn arwain at anghydfodau a all rwystro'r elusen rhag gweithredu'n effeithiol.

6. Gweithredu er lles gorau eich elusen

Rhaid i chi:

wneud beth rydych chi a'ch cyd-ymddiriedolwyr (a neb arall) yn penderfynu fydd yn cynnig modd i'r elusen gyflawni ei dibenion orau
ynghyd â'ch cyd-ymddiriedolwyr, gwneud penderfyniadau cytbwys yn seiliedig ar wybodaeth ddigonol, gan ystyried y tymor hir yn ogystal â'r tymor byr
osgoi rhoi eich hun mewn sefyllfa lle mae'ch dyletswydd i'ch elusen yn gwrthdaro â'ch buddiannau personol neu deyrngarwch i unrhyw unigolyn neu gorff arall
peidio â derbyn unrhyw fudd gan yr elusen oni bai ei bod wedi'i awdurdodi'n briodol ac yn amlwg er lles yr elusen; mae hyn hefyd yn cynnwys unrhyw un sydd â chysylltiad ariannol â chi, fel partner, plentyn dibynnol neu bartner busnes

6.1 Deall buddiannau'r elusen

Mae gweithredu er lles gorau'r elusen yn golygu gwneud yr hyn y mae'r ymddiriedolwyr yn penderfynu fydd yn cynnig modd i'r elusen gyflawni ei dibenion orau, heddiw ac yn y dyfodol. Nid yw'n ymwneud â gwasanaethu;

buddiannau'r ymddiriedolwyr neu'r staff
buddiannau personol aelodau neu fuddiolwyr
buddiannau personol cefnogwyr, cyllidwyr neu roddwyr
yr elusen fel sefydliad ynddo'i hun, neu ei warchod er ei fwyn ei hun

Weithiau bydd angen i ymddiriedolwyr ystyried [cydweithredu neu uno ag elusen arall](#), neu hyd yn oed gwario'r cyfan o adnoddau'r elusen a [dod â'r elusen i ben](#).

6.2 Gwneud penderfyniadau

Rydych chi a'ch cyd-ymddiriedolwyr yn gyfrifol yn y pen draw am benderfynu pa weithgareddau y bydd yr elusen yn ymgymryd â nhw, pa adnoddau y bydd eu hangen arni, sut i'w cael nhw a'u defnyddio nhw. Mae gwneud penderfyniadau ar y cyd yn un o'r rhannau pwysicaf o rôl yr ymddiriedolwr. Mae rhai penderfyniadau yn syml, ond gall eraill fod yn gymhleth neu'n bellgyrhaeddol eu canlyniadau. Pan fyddwch chi a'ch cyd-ymddiriedolwyr yn gwneud penderfyniadau am eich elusen, mae'n rhaid i chi:

gweithredu o fewn eich pwerau
gweithredu mewn ewyllys da a dim ond er lles eich elusen
sichrau bod digon o wybodaeth gennych chi, gan geisio unrhyw gyngor sydd ei angen arnoch
ystyried yr holl ffactorau perthnasol rydych yn ymwybodol ohonynt
anwybyddu unrhyw ffactorau amherthnasol
delio â gwrthdaro buddiannau a theyrngarwch
gwneud penderfyniadau sydd o fewn yr ystod o benderfyniadau y gallai corff ymddiriedolwyr rhesymol eu gwneud yn yr amgylchiadau

Dylech gofnodi sut gwnaethoch chi'r penderfyniadau mwy pwysig rhag ofn y bydd angen i chi eu hadolygu neu eu hesbonio nhw yn y dyfodol.

Darllen mwy am [wneud penderfyniadau](#).

Osgoi camgymeriadau - bod yn barod i herio rhagdybiaethau

Mae'n rhaid i ymddiriedolwyr wneud penderfyniadau sydd er lles yr elusen yn unig, felly ni ddylent adael i'w barn gael ei lliwio gan ragfarnau personol neu bersonoliaethau cryf.

Mae'n rhaid i ymddiriedolwyr weithredu gyda'i gilydd (ar y cyd). Rhan o'u rôl yw adolygu cynigion yn feirniadol ac yn wrthrychol a herio rhagdybiaethau wrth wneud penderfyniadau. Ni ddylai unrhyw un allu cyfeirio'r ymddiriedolwyr neu yrru penderfyniadau trwyddo heb ystyriaeth ddigonol. Nid yw ymddiriedolwyr sy'n ildio i farn a phenderfyniadau eraill yn cyflawni eu dyletswyddau.

Fel arfer nid oes rhaid i benderfyniadau fod yn unfrydol (yn dibynnu ar eich dogfen lywodraethol), ond pan fydd yr ymddiriedolwyr wedi gwneud penderfyniad mae'n rhaid iddynt i gyd gydymffurfio â'r penderfyniad hwnnw, gan gynnwys unrhyw un sy'n anghytuno. Os ydych chi'n anghytuno'n gryf â phenderfyniad eich cyd-ymddiriedolwyr, gallech chi ofyn i'ch anghytundeb gael ei gofnodi yng nghofnodion y cyfarfod. Os ydych chi'n meddwl bod eich cyd-ymddiriedolwyr yn torri eu dyletswydd, dylech drafod y mater â'r cadeirydd neu'ch cyd-ymddiriedolwyr. Os ydych yn pryderu o hyd, cysylltwch â'r Comisiwn. Yn y pen draw, efallai eich bod yn teimlo bod rhaid i chi ymddiswyddo er mwyn pellhau eich hun o'r penderfyniad.

Gall y Comisiwn gynghori neu ymyrryd dim ond mewn perthynas â dyletswyddau cyfreithiol ymddiriedolwyr; ni all ddyfarnu mewn anghydfodau rhwng ymddiriedolwyr.

6.3 Delio â gwrthdaro buddiannau a theyrngarwch

Gallwch chi gydymffurfio â'ch dyletswydd i weithredu er lles gorau'r elusen dim ond os ydych chi'n atal eich buddiannau personol rhag gwrthdaro (neu ymddangos eu bod yn gwrthdaro) â lles gorau'r elusen. Mae hyn yn golygu cydnabod a delio â gwrthdaro buddiannau.

Mae gwrthdaro buddiannau yn unrhyw sefyllfa lle y gallai'ch buddiannau personol, neu gallai ymddangos y gallai eich buddiannau personol, eich atal chi rhag gwneud penderfyniad er lles yr elusen yn unig. Er enghraifft, os ydych chi (neu rywun sy'n gysylltiedig â chi, fel perthynas agos, partner busnes neu gwmni):

- yn cael tâl gan yr elusen am nwyddau neu wasanaethau, neu fel gweithiwr
- yn gwneud benthyciad neu'n cael benthyciad gan yr elusen
- yn berchen ar fusnes sy'n llunio contract â'r elusen
- yn defnyddio gwasanaethau'r elusen
- yn rhan o ryw drafodiad ariannol arall â'r elusen

Hyd yn oed pan na fyddwch yn cael unrhyw fudd ariannol, gallech chi gael gwrthdaro theyrngarwch. Er enghraifft, os oes deliadau busnes gan eich elusen â'ch cyflogwr, ffrind, aelod o'r teulu, neu gorff arall (fel awdurdod lleol neu elusen, neu is-gwmni masnachu'r elusen) rydych yn gwasanaethu arno.

Mae hyn yn golygu y dylech chi a'ch cyd-ymddiriedolwyr:

- nodi, a datgan gwrthdaro buddiannau (neu deyrngarwch)
- mae'n rhaid i chi atal y gwrthdaro buddiannau (neu deyrngarwch) rhag effeithio ar y penderfyniad dylech gofnodi'r gwrthdaro buddiannau (neu deyrngarwch) a sut y cafodd ei drin

Bydd y ffordd rydych yn atal gwrthdaro buddiannau rhag effeithio ar y penderfyniad yn dibynnu ar yr amgylchiadau a difrifoldeb y gwrthdaro buddiannau. Mae'n rhaid i chi ddilyn unrhyw ddarpariaethau gwrthdaro buddiannau penodol yn eich dogfen lywodraethol. Os yw ymddiriedolwr (neu rywun sy'n gysylltiedig ag ymddiriedolwr) yn mynd i elwa'n uniongyrchol neu'n anuniongyrchol, dylai'r ymddiriedolwr(wyr) sydd â gwrthdaro dynnu'n ôl o'r drafodaeth a'r broses gwneud penderfyniad. Os yw'r ymddiriedolwyr sydd heb wrthdaro yn gallu dangos nad yw'r gwrthdaro teyrngarwch yn cynnwys unrhyw fudd perthnasol a'i fod yn risg isel i wneud penderfyniadau er lles gorau'r elusen, gallant ganiatáu i'r ymddiriedolwr a effeithir gymryd rhan. Mae'n rhaid i gyfarwyddwyr cwmnïau elusennol gael awdurdod penodol yn erthyglau'r cwmni i wneud hyn. Yn achos y gwrthdaro buddiannau mwyaf difrifol, gall olygu cael caniatâd gan y Comisiwn, penderfynu peidio â pharhau â chynnig neu hyd yn oed ymddiswyddo fel ymddiriedolwr.

Osgoi camgymeriadau - delio â gwrthdaro buddiannau

Mae gwrthdaro buddiannau (a gwrthdaro teyrngarwch) yn fwy cyffredin nag y byddai rhywun yn ei feddwl. Os yw'n ymddangos bod gwrthdaro buddiannau gan un o'ch cyd-ymddiriedolwyr dylech ddweud hynny; nid ydych yn cwestiynu eu gonestrwydd drwy wneud hynny.

Wrth benderfynu sut i ddelio â gwrthdaro buddiannau, dylai ymddiriedolwyr ystyried beth sy'n teimlo'n iawn, a hefyd sut y gallai gweithredoedd yr ymddiriedolwyr gael eu gweld yn llygaid pobl eraill.

Os nad yw gwrthdaro buddiannau wedi cael ei nodi neu wedi cael sylw priodol, gall hyn gael effeithiau negyddol ar yr elusen a'r ymddiriedolwyr unigol gan gynnwys cost ariannol a niwed i enw da. Gan fod yr ymddiriedolwyr wedi torri eu dyletswydd, gall penderfyniadau gael eu cwestiynu neu eu herio'n gyfreithiol. Efallai y bydd rhaid i'r Comisiwn gymryd camau rheoleiddio i ddiogelu'r elusen rhag niwed pellach neu i ddelio ag unrhyw gamymddwyn neu gamreoli gan yr ymddiriedolwyr.

Darllen mwy am [wrthdaro buddiannau](#).

6.4 Taliadau a buddiannau eraill i ymddiriedolwyr

Ni all elusennau dalu eu hymddiriedolwyr fel arfer. Pan fyddwch yn ymddiriedolwr, rydych yn gwirfoddoli eich gwasanaethau fel arfer ac ni chewch unrhyw dâl am eich gwaith. Gelwir hyn yr egwyddor wirfoddol. Fodd bynnag, gallwch chi adennill y treuliau rhesymol rydych yn eu hysgwyddo megis teithio a gofal plant - ni ddylai gweithredu fel ymddiriedolwr olygu eich bod ar eich colled.

Mae'r cyfyngiadau hyn yn gymwys i ymddiriedolwyr (neu rywun sydd â chysylltiad ariannol ag ymddiriedolwr, fel ei bartner, plant dibynnol neu bartner busnes) sy'n elwa trwy:

- gyflenwi nwyddau neu wasanaethau i'r elusen e.e. gwaith adeiladu neu wasanaethau arbenigol, hyd yn oed os yw'r ymddiriedolwr yn cynnig gwerth neu arbenigedd gwell na'r cyflenwyr eraill
- cael ei gyflogi gan yr elusen neu gan is-gwmni masnachu y mae'r elusen yn berchen arno
- cael buddion perthnasol fel buddiolwr yr elusen
- cael ei dalu i weithredu fel ymddiriedolwr; mae hyn yn anarferol iawn a dim ond wedi'i ganiatáu mewn amgylchiadau eithriadol
- bod yn rhan o drafodiad eiddo (neu unrhyw drafodiad ariannol arall fel benthygiad) gyda'r elusen - gelwir hyn yn hunan-ddelio

Mewn rhai amgylchiadau, bydd un neu ragor o'r ymddiriedolwyr (neu unigolion sydd â chysylltiad ariannol â'r ymddiriedolwr) yn cael taliadau neu fuddion eraill gan eu helusen. Mae hyn wedi'i ganiatáu dim ond:

os yw'r budd wedi'i awdurdodi'n benodol gan y ddogfen lywodraethol, y Ddeddf Elusennau (neu ddeddfwriaeth berthnasol arall), y Comisiwn neu'r llysoedd; rhaid i unrhyw weithdrefnau penodedig gael eu dilyn yn gaeth

hyd yn oed os yw'r budd wedi'i awdurdodi, os yw'r ymddiriedolwyr sydd heb wrthdaro buddiannau yn fodlon bod ei ganiatáu er lles gorau'r elusen

os yw'r gwrthdaro buddiannau wedi'i reoli; felly yn y rhan fwyaf o achosion ni all yr ymddiriedolwr(wyr) sydd â'r gwrthdaro gymryd rhan yn y penderfyniad a dim ond lleiafrif o ymddiriedolwyr all gael budd

Darllen mwy am [dalu ymddiriedolwyr](#).

[Gwybod a oes angen caniatâd arnoch, a sut i wneud cais amdano](#).

7. Rheoli adnoddau eich elusen mewn modd cyfrifol

Mae'n rhaid i chi weithredu'n gyfrifol, yn rhesymol ac yn onest. Weithiau gelwir hyn y ddyletswydd pwyll. Mae pwyll yn ymwneud ag arfer barn sicr. Mae'n rhaid i chi a'ch cyd-ymdiriedolwyr:

sicrhau bod asedau'r elusen yn cael eu defnyddio i gefnogi neu ymgymryd â'i dibenion yn unig
osgoi rhoi asedau, buddiolwyr neu enw da'r elusen yn agored i risg ormodol
peidio â gor-ymrwymo'r elusen
cymryd gofal arbennig wrth fuddsoddi neu fenthycu
cydymffurfio ag unrhyw gyfyngiadau ar wario cronfeydd neu werthu tir

Dylech chi a'ch cyd-ymdiriedolwyr roi gweithdrefnau a mesurau diogelu priodol yn eu lle a chymryd camau rhesymol i sicrhau bod y rhain yn cael eu dilyn. Fel arall mae perygl y bydd yr elusen yn agored i dwyll neu ladrad, neu fathau eraill o gamddefnydd, a'ch bod chi mewn perygl o dorri dyletswydd.

7.1 Rheoli risgiau

Mae risg yn unrhyw beth a allai, pe byddai'n digwydd, yn effeithio ar allu'ch elusen i gyflawni ei dibenion neu gyflawni ei chynlluniau. Mae pob elusen yn wynebu rhai risgiau. Bydd y risgiau y gallai'ch elusen eu hwynebu yn dibynnu ar ffactorau fel ei maint, ei chyllid a'i gweithgareddau. Er enghraifft, mae rheoli eiddo, cyflogi staff, defnyddio gwirfoddolwyr, defnyddio TG, gweithio gyda phlant neu bobl mewn perygl, neu weithredu newid i gyd yn cynnwys elfennau o risg.

Dylech chi a'ch cyd-ymdiriedolwyr reoli'r risg mewn modd cyfrifol. Mae dyletswydd gennych i osgoi rhoi eich elusen mewn sefyllfa lle mae'n agored i risg ormodol. Nid yw hyn yn golygu bod yn wrthwynebus i risg. Rheoli risg yw'r broses o adnabod ac asesu risgiau, a phenderfynu sut i ddelio â nhw. Gall gynnwys elfen o gymryd risg mewn modd cyfrifol, ac mae'n ganolog i'r ffordd y mae ymdiriedolwyr yn gwneud penderfyniadau.

Mae canllaw'r Comisiwn ar reoli risg yn amlinellu hanfodion delio â risgiau ac mae'n cynnwys model rheoli risg wedi'i ffurfio o'r camau canlynol:

1. Sefydlu polisi risg.
2. Adnabod risgiau (beth allai fynd o'i le).
3. Asesu risgiau (pa mor debygol ydynt, a pha mor ddifrifol y byddent)
4. Gwerthuso pa gamau i'w cymryd (e.e. osgoi, trosglwyddo, yswirio yn erbyn, derbyn)
5. Adolygu, monitro ac asesu'n achlysurol.

Gwybod mwy:

[Sut i reoli risgiau yn eich elusen](#)

[Canllaw y Sefydliad Rheoli Risg i elusennau](#)

[Mae elusennau yn: sut i ddiogelu grwpiau agored i niwed gan gynnwys plant](#)

Mae rhai elusennau yn gweithio mewn ardaloedd neu'n ymwneud â gweithgareddau lle maent yn fwy agored i risgiau fel twyll, troseddau ariannol, eithafiaeth neu derfysgaeth. Dylai elusennau asesu i ba raddau y maent yn agored i'r risgiau hyn a chymryd camau cymesur. Os oes angen i'ch elusen roi sylw i'r risgiau hyn, efallai y bydd pecyn cymorth y Comisiwn ar [warchod elusennau rhag niwed](#) o gymorth. Mae

Pennod 2 y pecyn cymorth yn cynnwys canllaw ymarferol ar ddiwydrwydd dyladwy, yn seiliedig ar 3 egwyddor:

adnabod eich rhoddwr (er enghraifft, os yw'ch elusen yn derbyn rhoddion mawr, yn arbennig rhoddion dienw neu roddion arian neu roddion gydag amodau ynghlwm wrthynt)
adnabod eich partner (os yw'ch elusen yn dibynnu ar bartneriaid neu gyfryngwyr i gyflawni unrhyw ran o'i gwaith)
adnabod eich buddiolwyr (er enghraifft os yw'ch elusen yn rhoi grantiau arian parod neu gymorth ariannol yn uniongyrchol i unigolion)

Rhaid i elusennau asesu a rheoli risgiau diogelu hefyd. Er enghraifft, rhaid iddynt sicrhau nad yw eu buddiolwyr neu eraill sy'n dod i gysylltiad â'u helusen yn cael niwed o ganlyniad i hynny. Er enghraifft, bydd nifer o elusennau yn dod i gysylltiad â gweithgareddau neu'n darparu gweithgareddau ar gyfer y rhai a allai fod yn cael eu cam-drin neu eu hesgeuluso, neu fod mewn perygl o gael eu cam-drin neu eu hesgeuluso. Mae hyn yn cynnwys:

- plant a phobl ifanc o dan 18 oed
- oedolion (18 oed a hŷn) sydd mewn perygl

Hyd yn oed os nad yw gweithio gyda phlant neu oedolion mewn perygl yn rhan o fusnes craidd yr elusen, rhaid i ymddiriedolwyr fod yn effro i'w cyfrifoldebau i ddiogelu rhag niwed y bobl hynny y daw'r elusen i gysylltiad â nhw.

Darllen mwy am [ddiogelu grwpiau agored i niwed](#).

Bydd yr egwyddorion hyn yn eich helpu chi a'ch cyd-ymddiriedolwyr i gyflawni eu dyletswyddau cyfreithiol a rheoli'r risgiau i fuddiolwyr, asedau a gwasanaethau'r elusen.

7.2 Cyllidebu

Bydd rhaid i chi a'ch cyd-ymddiriedolwyr benderfynu pa gronfeydd ac adnoddau eraill y bydd eu hangen ar eich elusen ac o ble fydd eich elusen yn eu cael nhw. Gall elusen lwyddo i gyflawni ei nodau dim ond os yw'n rheoli ei harian ac adnoddau eraill yn briodol. Bydd rhaid i chi gynllunio a monitro incwm a gwariant eich elusen er mwyn iddi allu cyflawni ei nodau yn y tymor byr, y tymor canolig a'r tymor hir.

Gwybod mwy:

[Rheoli asedau ac adnoddau elusennau](#)

[Llywodraethu, cyllid a gwydnwch elusennau: 15 cwestiwn y dylech chi eu gofyn](#)

[Anawsterau ariannol mewn elusennau](#)

7.3 Cael y cronfeydd y mae eu hangen ar eich elusen (cynhyrchu incwm)

Mae'r rhan fwyaf o elusennau yn cael eu cronfeydd drwy un neu ragor o'r dulliau canlynol:

codi arian (gofyn am roddion, cymynroddion neu grantiau)
masnachu (gwerthu nwyddau neu wasanaethau)
buddsoddi

prydlesu neu osod tir neu adeiladau

Yn ymarferol, mae'n well osgoi dibynnu ar un ffynhonnell incwm. Rydych chi a'ch cyd-ymddiriedolwyr yn gyfrifol am benderfynu sut bydd eich elusen yn cael cyllid. Dylech chi ystyried:

faint o arian y mae ei angen ar yr elusen
costau, buddion a risgiau y gwahanol ddulliau o gynhyrchu incwm
unrhyw ofynion cyfreithiol y mae'n rhaid i'r elusen gydymffurfio â nhw, gan gynnwys rheoliadau
codi arian, a chyfyngiadau ar fasnachu masnachol
unrhyw faterion posibl ynghylch enw da
a oes angen cyngor arnoch

Os yw'ch elusen eisoes yn derbyn cronfeydd, dylech chi a'ch cyd-ymddiriedolwyr sicrhau bod yr incwm a gynhyrchir ar darged, yn gydymffurfio â'r gyfraith, ac nid yw'r elusen yn agored i unrhyw risg ormodol.

Gwybod mwy:

[Codi arian mewn modd cyfreithiol a chyfrifol](#)

[Cod ymarfer codi arian a chanllawiau arfer da y Sefydliad Codi Arian](#)

[Masnachu elusennol: gwerthu nwyddau a gwasanaethau](#)

[Sut i fuddsoddi arian elusennol](#)

Elusennau a'u his-gwmnïau masnachu

Mae'n rhaid i elusennau ddefnyddio is-gwmni masnachu os ydynt yn ymgymryd â masnach fasnachol (anelusennol) sy'n rhagori ar y trothwy ar gyfer talu treth incwm neu dreth gorfforaeth neu'n cynnwys risg arwyddocaol.

Mae is-gwmni masnachu yn gwmni ar wahân a reolir gan yr elusen. Gall yr elusen godi arian o fasnach heb i'w hasedau fod yn agored i risg neu fod yn atebol i dalu treth incwm neu dreth gorfforaeth.

Fodd bynnag, mae rhai risgiau y mae angen i'r ymddiriedolwyr fod yn ymwybodol ohonynt a'u rheoli:

mae'r elusen yn bodoli at ddibenion elusennol, ond mae'r is-gwmni masnachu yn bodoli i gynhyrchu incwm; mae eu nodau a'u diddordebau yn wahanol; mae'n rhaid i chi wahaniaethu rhyngddynt os yw'r is-gwmni masnachu yn dechrau methu, ni all yr elusen ei achub; byddai hyn yn peryglu cronfeydd yr elusen

mae gwrthdaro buddiannau gan ymddiriedolwyr elusen sydd hefyd yn gyfarwyddwyr yr is-gwmni os yw ymddiriedolwr elusen hefyd yn gyfarwyddwr yr is-gwmni masnachu, mae'r cyfyngiadau ar daliadau a buddion i ymddiriedolwyr hefyd yn gymwys i unrhyw daliadau neu fuddion fel cyfarwyddwr

7.4 Rheoli cronfeydd a'u cadw yn ddiogel

Rydych chi a'ch cyd-ymddiriedolwyr yn gyfrifol am arian eich elusen. Dylai fod prosesau effeithiol gan eich elusen ar gyfer trin arian, i helpu i osgoi gwneud penderfyniadau gwael a chamgymeriadau damweiniol, yn ogystal â thwyll a lladrad. Mae methu â gwneud hyn yn debygol o arwain at dorri eich dyletswydd. Dylech:

osod cyllideb a chadw golwg arni
rhoi polisïau a gweithdrefnau clir yn eu lle ar gyfer delio ag incwm a gwariant
sicrhau fod yr elusen yn cadw cofnodion cywir o incwm a gwariant
rhoi [rheolaethau ariannol](#) cadarn ac effeithiol yn eu lle
diogelu'r elusen rhag [troeddau ariannol fel twyll neu ladrad](#)
rhoi mesurau diogelwch yn eu lle ar gyfer arian, asedau a staff [os yw'r elusen yn gweithredu y tu allan i'r DU](#)
bod â [pholisi cronfeydd wrth gefn priodol](#)
sicrhau bod yr elusen yn derbyn y [gostyngiadau treth](#) y mae hawl ganddi i'w cael

Os yw rhywbeth yn mynd o'i le, dylech roi gwybod i'r Comisiwn ac (os yw'n briodol) yr heddlu. Gweler yr adran ar beth i'w wneud os yw rhywbeth yn mynd o'i le yn [adran 8](#) y canllaw hwn.

Gwybod mwy:

[Arian elusennol: sut i'w gadw'n ddiogel](#)

[Elusennau: gwiriadau diwydrwydd dyladwy a monitro'r defnydd terfynol o gronfeydd](#)

7.5 Rheoli eiddo (tir ac adeiladau)

Os yw'r elusen yn berchen ar dir neu adeiladau neu'n eu rhentu, dylech chi a'ch cyd-ymddiriedolwyr:

sicrhau bod yr eiddo wedi'i gofnodi fel un y mae'r elusen yn berchen arno - gweler [adran 11](#) o'r canllaw hwn
gwybod ar ba delerau y mae'n cael eu dal
sicrhau ei fod yn cael ei gynnal yn briodol a'i ddefnyddio'n gywir
sicrhau bod yswiriant digonol gan yr elusen

Dylech chi adolygu'n rheolaidd a yw'r eiddo yn addas at ddibenion yr elusen, ac a yw unrhyw eiddo y mae'r elusen yn ei osod i gynhyrchu incwm yn dal i fod yn fuddsoddiad da.

Mae penderfyniadau am eiddo yn bwysig, felly meddylwch am y cyngor a'r wybodaeth a allai fod eu hangen arnoch er mwyn gwneud penderfyniadau er lles yr elusen.

Gall y rhan fwyaf o elusennau brynu, gwerthu neu brydlesu tir pan fydd angen iddynt wneud hynny. Pan fyddant yn gwerthu neu'n prydlesu tir, mae'n rhaid i ymddiriedolwyr gael y fargen orau i'r elusen (oni bai eu bod yn ei waredu i hyrwyddo dibenion yr elusen). Felly dylai pob elusen, ac mae'n rhaid i elusennau cofrestredig:

geisio cyngor ysgrifenedig, gan gynnwys prisiad, gan syrfëwr cymwysedig cyn cytuno i werthu neu roi prydles am fwy na 7 mlynedd
hysbysebu gwerthu neu brydlesu'r tir oni bai bod y syrfëwr yn cynghori fel arall

Fel arall, rydych yn debygol o fod angen caniatâd gan y Comisiwn i werthu neu brydlesu.

Yr ymddiriedolwr hanfodol: beth mae angen i chi ei wybod, beth mae angen i chi ei wneud (CC3)

Gall dogfen lywodraethol elusen bennu bod rhaid defnyddio tir neu adeiladau at ddiben penodol. Gelwir hyn yn dir dynodedig (neu'n 'dir specie'). Mae amodau arbennig yn gymwys i brydlesu neu werthu tir dynodedig.

Gallai tir sy'n eiddo i elusen (yn enwedig tir dynodedig) fod yn waddol parhaol. Mae hyn yn cyfyngu ar y modd y gallwch ddefnyddio'r enillion gwerthiant.

Mae'n rhaid i chi gael caniatâd gan y Comisiwn i werthu neu brydlesu eiddo i neu gan ymddiriedolwr, rhywun sydd â chysylltiad agos ag ymddiriedolwr, neu weithiwr yr elusen.

Cyn cymryd morgais neu fenthyciad wedi'i warantu yn erbyn tir eich elusen mae'n rhaid i chi gael cyngor ariannol ysgrifenedig a sicrhau bod:

- y benthyciad yn angenrheidiol ac yn cael ei ddefnyddio ar gyfer gweithgaredd sy'n cydweddu â dibenion eich elusen
- telerau'r benthyciad yn rhesymol
- bydd yr elusen yn gallu ad-dalu'r benthyciad

Fel arall bydd rhaid i chi gael caniatâd y Comisiwn i weithredu.

Gwybod mwy am [brynu, gwerthu, prydlesu neu forgeisio eiddo elusen](#), gan gynnwys tir dynodedig a [gwaddol parhaol](#).

7.6 Staff a gwirfoddolwyr

Fel rhan o'ch cyfrifoldeb cyffredinol am yr elusen, mae gennych chi a'ch cyd-ymddiriedolwyr gyfrifoldebau am unrhyw wirfoddolwyr neu staff.

Mae'n rhaid i chi sicrhau bod:

- yr elusen yn cydymffurfio â'r gyfraith berthnasol gan gynnwys cyfraith cyflogaeth, pensiwn, cydraddoldeb ac iechyd a diogelwch
- gwirfoddolwyr wedi'u gwahanu'n glir oddi wrth weithwyr o ran cyfrifoldebau a hawliau; er enghraifft drwy beidio â gwneud hi'n ofynnol i wirfoddolwyr weithio oriau penodedig, na'u talu nhw mwy na'r treuliau a ysgwyddant

Dylech chi sicrhau bod:

- pobl yn glir am yr hyn y dylent fod yn ei wneud, trwy ddarparu disgrifiadau swyddi priodol i staff neu ddisgrifiadau rôl i wirfoddolwyr
- pobl yn ymwybodol o'r rheolau a'r ffiniau y mae'n rhaid iddynt weithio o'u mewn, er enghraifft, wrth gynrychioli neu siarad ar ran yr elusen
- pobl yn gweithio'n ddiogel
- pobl yn gwybod beth i'w wneud os oes problem
- pobl yn gwybod beth mae angen iddynt eu hadrodd amdanynt a phwy i adrodd iddynt
- nid yw uwch reolwyr wedi'u hanghymhwyso (gweler isod)

Dylech chi a'ch cyd-ymddiriedolwr sicrhau bod gweithdrefnau a pholisïau priodol gan yr elusen yn eu lle, bod staff a gwirfoddolwyr yn cael hyfforddiant priodol, a bod pobl yn gwybod bod rhaid iddynt

gydymffurfio â pholisïau a gweithdrefnau. Mae rôl bwysig gennych chi hefyd o ran hybu perthnasoedd gweithio effeithiol rhwng ymddiriedolwyr, uwch aelodau staff (os oes), staff a gwirfoddolwyr.

If your charity has senior managers – typically carrying out chief executive or finance director roles – you and your co-trustees should ensure that you have procedures in place to check if they are disqualified by law from acting in that role. The reasons for disqualification are the same as for trustees – see section 3.1.2. You can read the automatic disqualification guidance for charities which explains the disqualification rules in more detail.

[Sut i reoli gwirfoddolwyr eich elusen](#)

[Staff elusennau: sut i gyflogi gweithwyr am dâl](#)

[Rheolau pensiwn i elusennau](#)

[Pensiynau](#) (canllaw Charity Finance Group)

Osgoi camgymeriadau - peidio â dibynnu gormod ar unigolion

Gall pethau mynd o'i le pan fydd ymddiriedolwyr yn dibynnu gormod ar unigolion, ac nid ydynt yn rhoi digon o fesurau diogelu yn eu lle i sicrhau atebolrwydd. Gall hyn arwain at yr elusen yn dioddef twyll neu ladrad, neu fuddiolwyr yn cael eu cam-drin. Gallai'r mathau hyn o ddigwyddiadau achosi niwed difrifol i enw da'r elusen a difrod arall.

Dylai fod rheolaethau ariannol priodol gan bob elusen sy'n sicrhau bod mwy nag un person yn ymwneud â derbyn incwm ac yn awdurdodi gwariant. Dylai'r rhain gwmpasu pob dull talu y mae'r elusen yn ei ddefnyddio - siec, arian parod, cerdyn credyd, cerdyn talu, cerdyn debyd, cerdyn rhagdaledig, bancio dros y ffôn neu'r rhyngrwyd neu ddulliau electronig eraill. Mae trin arian yn creu mwy o risg, felly ceisiwch osgoi taliadau arian lle bynnag y bo'n bosibl.

Pan fydd pobl eraill yn codi arian ar ran yr elusen, boed yn wirfoddolwyr neu'n weithwyr proffesiynol cyflogedig, dylech sicrhau bod rheolaethau priodol yn eu lle ar gyfer yr arian a godir. Mae hyn yn sicrhau bod yr elusen yn derbyn y swm llawn sy'n ddyledus iddi.

Darllen mwy am [reolaethau ariannol](#).

Os yw rhywbeth difrifol yn mynd o'i le, dylech weithredu ar unwaith i ddelio â hyn ac adrodd amdano i'r Comisiwn. Cewch wybod rhagor yn [adran 8.3](#) o'r canllaw hwn.

8. Gweithredu gyda gofal a sgil rhesymol

Fel rhywun sy'n gyfrifol am lywodraethu elusen:

mae'n rhaid i chi ddefnyddio gofal a sgil rhesymol, drwy ddefnyddio eich sgiliau a'ch profiad a cheisio cyngor pan fydd ei angen
dylech chi neilltuo digon o amser, meddwl ac ynni i'ch rôl, er enghraifft trwy baratoi ar gyfer, mynychu a chymryd rhan weithredol ym mhob cyfarfod yr ymddiriedolwyr

Weithiau gelwir hyn yn ddyletswydd gofal.

8.1 Defnyddio'ch sgiliau a'ch profiad

Fel ymddiriedolwr, mae'n rhaid i chi ddefnyddio'ch sgiliau a'ch profiad i lywio'r penderfyniadau sy'n cael eu gwneud a chynnig budd i'ch elusen. Er enghraifft, mae Deddf Ymddiriedolwyr 2000 yn dweud bod rhaid i ymddiriedolwyr "ddefnyddio'r gofal a'r sgil sy'n rhesymol yn yr amgylchiadau." Bydd yr hyn sy'n rhesymol yn yr amgylchiadau yn dibynnu ar unrhyw wybodaeth neu brofiad arbennig y mae'r ymddiriedolwr yn honni sydd ganddo/ganddi. Mae hefyd yn dibynnu a yw ymddiriedolwr yn gweithredu mewn rhinwedd broffesiynol neu am dâl, a beth y byddai'n rhesymol i ddisgwyl i unigolyn o'r fath wybod.

Mae Deddf Ymddiriedolwyr 2000 yn gymwys i ymddiriedolwyr elusennau anghorfforedig. Mae'r gyfraith cwmnïau a'r Ddeddf Elusennau yn gosod dyletswyddau tebyg ar gyfarwyddwyr cwmnïau elusennol ac ymddiriedolwyr SCEau (gweler [adran 11](#) y canllaw hwn). Yn ogystal, mae dyletswydd gofal gyffredinol gan bob ymddiriedolwr y mae'n rhaid iddynt eu cymhwyso i bob agwedd ar eu rôl.

8.2 Ceisio cyngor pan fydd ei angen arnoch

Dylai ymddiriedolwyr gydnabod pryd y mae angen cyngor arnynt. Mae hyn yn arbennig o bwysig pe gallai'r elusen (neu ei eiddo) fod mewn perygl, neu os oes posibilrwydd eu bod yn gweithredu'n groes i'w dyletswyddau, er enghraifft, pan fyddant yn:

prynu neu werthu tir (rhaid i'r rhan fwyaf o elusennau geisio cyngor gan syrfëwr neu unigolyn cymwysedig arall pan fydd yn gwerthu tir elusen)
buddsoddi cronfeydd elusen
llunio contractau newydd, hirdymor, cymhleth neu o werth uchel
ystyried gweithredu'n gyfreithiol

Bydd rhai elusennau mwy yn cyflogi eu cynghorwyr proffesiynol eu hunain; mae'r rhan fwyaf o elusennau yn debygol o geisio cyngor yn allanol.

Gwybod mwy:

[Eich penderfyniad chi: ymddiriedolwyr elusen a gwneud penderfyniadau](#)

[Sut i fuddsoddi arian elusennol](#)

[Ffynonellau eraill o gymorth a chyngor](#)

8.3 Beth i'w wneud os aiff rhywbeth o'i le

Gall y rhan fwyaf o broblemau mewn elusennau gael eu datrys gan yr ymddiriedolwyr eu hunain, weithiau gydag ychydig o gyngor. Fodd bynnag, mewn achosion difrifol efallai y bydd rhaid i'r Comisiwn gynghori'r ymddiriedolwyr neu weithredu i ddiogelu'r elusen.

Os aiff rhywbeth o'i le, dylech weithredu'n brydlon ac yn briodol er mwyn:

atal neu leihau unrhyw golled neu ddifrod pellach
os yw'n briodol, adrodd amdano i'r Comisiwn, yr heddlu os yw trosedd wedi cael ei gyflawni, ac unrhyw reoleiddwyr eraill y mae'r elusen yn atebol iddynt
cynllunio beth fyddwch yn ei ddweud wrth eich staff, gwirfoddolwyr, aelodau, y cyhoedd neu'r cyfryngau
cymryd camau rhesymol i'w atal rhag digwydd eto - adolygu rheolaethau a gweithdrefnau, ceisio cyngor priodol

Mae'r Comisiwn yn ei gwneud hi'n ofynnol i elusennau adrodd am ddigwyddiadau difrifol. Mae digwyddiad difrifol yn ddigwyddiad niweidiol, boed yn rhai gwirioneddol neu honedig, sy'n arwain at neu'n peryglu:

colled sylweddol o arian neu asedau eich elusen
niwed sylweddol i eiddo eich elusen
niwed sylweddol i waith, buddiolwyr neu enw da eich elusen

Y math mwyaf cyffredin o ddigwyddiadau yw twyll, lladrad, colledion ariannol mawr, torcyfraith, honiadau o derfysgaeth neu eithafiaeth a materion diogelu.

Os yw digwyddiad difrifol yn codi mae'n rhaid i chi nodi'r hyn a ddigwyddodd ac esbonio sut rydych yn delio â'r digwyddiad, hyd yn oed os ydych wedi rhoi gwybod i'r heddlu, rhoddwyr neu reoleiddiwr arall.

Yna gall y Comisiwn benderfynu pa gamau, os o gwbl, sy'n briodol. Mae'n rhaid i'r ymddiriedolwyr osgoi gadael eu helusen yn agored i risg ormodol a dylent gymryd camau rhesymol i asesu a rheoli risgiau i'w gweithgareddau, eu buddiolwyr, eu heiddo a'u henw da. Mae adrodd am ddigwyddiadau difrifol i'r Comisiwn yn dangos eich bod wedi adnabod risg i'r elusen a bod ei hymddiriedolwyr yn cymryd camau priodol i ddelio ag ef. Mae hefyd yn golygu y gall y Comisiwn ymateb yn gadarnhaol i unrhyw ymholiadau gan y cyhoedd neu'r cyfryngau.

Os nad yw ymddiriedolwyr yn adrodd am ddigwyddiad difrifol sy'n dod i'r amlwg wedi hynny, gall y Comisiwn ystyried bod hyn yn fath o gamreoli a chymryd camau rheoleiddio, yn enwedig os yw camddefnydd neu niwed pellach wedi codi yn dilyn y digwyddiad cychwynnol.

Gwybod mwy:

[Sut i adrodd am ddigwyddiad difrifol yn eich elusen](#)

8.4 Pryd fyddai'r Comisiwn yn gweithredu

Bydd y Comisiwn yn gweithredu os yw'n pryderu nad yw'r ymddiriedolwyr yn cyflawni eu dyletswyddau i'w helusen, naill ai oherwydd nad ydynt yn eu deall neu'n amharod neu ddim yn gallu eu cyflawni.

Mewn rhai achosion, gall y Comisiwn benderfynu ei fod yn ddigonol i gynghori'r ymddiriedolwyr am eu dyletswyddau. Mewn achosion mwy difrifol, pan fydd asedau, enw da, gwasanaethau neu fuddiolwyr elusennau wedi cael eu niweidio neu mewn perygl arwyddocaol, gall y Comisiwn gychwyn ymchwiliad statudol a fydd yn caniatáu iddo:

geisio ac asesu tystiolaeth
defnyddio pwerau gorfodi i ddiogelu asedau'r elusen neu ddiogelu'r defnydd priodol ohonynt

Nid yw cychwyn ymchwiliad bob amser yn golygu bod y Comisiwn yn amau camweithredu. Nod y Comisiwn mewn achosion o'r fath yw atal camddefnydd neu niwed a rhoi elusennau yn ôl ar y sail briodol ar gyfer y dyfodol.

Darllenwch am waith y Comisiwn i atal, canfod a mynd i'r afael â chamddefnydd a chamreoli mewn elusennau a hyrwyddo'r gyfraith elusennau: [Mynd i'r afael â chamddefnydd a chamreoli elusennau](#).

9. Sicrhau bod eich elusen yn atebol

Mae'n rhaid i chi a'ch cyd-ymdiriedolwyr gydymffurfio â gofynion cyfrifyddu ac adrodd statudol. Dylech hefyd:

allu dangos bod eich elusen yn cydymffurfio â'r gyfraith, yn cael ei rhedeg yn dda ac yn effeithiol
sicrhau atebolrwydd priodol i aelodau, os oes aelodaeth gan eich elusen sydd ar wahân i'r
ymddiriedolwyr
sicrhau atebolrwydd yn yr elusen, yn enwedig pan fyddwch yn dirprwyo cyfrifoldeb am dasgau neu
benderfyniadau arbennig i staff neu wirfoddolwyr

9.1 Cydymffurfio â gofynion cyfrifyddu

Mae'n rhaid i bob elusen baratoi cyfrifon a rhoi copi o'r cyfrifon diweddaraf i unrhyw un sy'n gofyn amdanynt. (Gallwch godi tâl am eich costau.) Bydd y Comisiwn yn cymryd camau rheoleiddio yn erbyn elusennau sy'n methu â darparu copïau o gyfrifon dro ar ôl tro pan fydd y cyhoedd neu'r rheoleiddiwr yn gofyn am gopi.

Mae'r union gyfrifon y mae'n rhaid i'ch elusen eu cynhyrchu yn dibynnu ar yr elusen ac a yw'n gwmni a faint o incwm y mae'n ei dderbyn. Mae rheolau gwahanol yn gymwys i elusennau sydd wedi'u hesgusodi. Gwybod mwy am [gofynion cyfrifyddu ac adrodd ar gyfer elusennau](#).

Mae'n rhaid i elusennau gydag incwm dros £250,000 a phob cwmni elusennol baratoi eu cyfrifon ac adroddiad blynyddol yr ymdiriedolwyr yn unol â'r Datganiad o Arferion Cymeradwy - Cyfrifyddu ac Adrodd gan Elusennau (SORP Elusennau).

Gwybod mwy am y [SORP Elusennau](#).

Mae'n rhaid i bob elusen gofrestredig ddarparu gwybodaeth bob blwyddyn i'r Comisiwn hefyd. Mae'r rheolau yn amrywio yn ôl maint a strwythur eich elusen. Dylai elusennau cofrestredig gydag:

incwm hyd at £10,000 gwblhau'r adrannau perthnasol o'r ffurflen flynyddol, sy'n cynnwys
diweddariadau i ymdiriedolwyr
incwm dros £10,000 a phob SCE, baratoi a ffeilio ffurflen flynyddol
incwm dros £25,000 a phob SCE, ffeilio copïau o adroddiad blynyddol yr ymdiriedolwyr, cyfrifon ac
adroddiad craffu allanol (adroddiad archwilwyr annibynnol neu allanol) hefyd

Mae methu â chyflwyno cyfrifon a dogfennau ategol i'r Comisiwn yn drosedd. Mae'r Comisiwn hefyd yn ei ystyried yn gamreoli neu'n gamymddwyn wrth weinyddu'r elusen. Bydd darparu gwybodaeth ariannol amserol, fanwl-gywir a gwybodus a fydd yn helpu cyllidwyr, noddwyr, buddiolwyr ac eraill i ddeall eich elusen a'i gwaith yn hybu ffydd a hyder ynddi.

Cofiwch, mae'r ymdiriedolwyr hynny sy'n llofnodi adroddiad blynyddol yr ymdiriedolwyr a chyfrifon yn llofnodi ar ran y corff ymdiriedolwyr cyfan felly mae pob un o'r ymdiriedolwyr yn gyfrifol am y cyfrifon.

Gwybod mwy am [ffurflenni blynyddol](#).

Mae'n bosib y bydd rhaid i'ch elusen adrodd i reoleiddwyr eraill hefyd, er enghraifft, os yw ei gweithgareddau yn cynnwys darparu tai cymdeithasol, addysg neu ofal cymdeithasol. Mae'n rhaid i gwmnïau gyflwyno cyfrifon a ffurflenni blynyddol i Dŷ'r Cwmnïau bob blwyddyn hefyd.

9.2 Bod yn atebol i bobl sydd â budd yn yr elusen

Mae'n bwysig ystyried beth mae'ch aelodau, buddiolwyr, cefnogwyr a chyllidwyr yn ei ddweud. Defnyddiwch yr wybodaeth hon i lywio penderfyniadau a gwella gwasanaethau'r elusen. Os oes aelodaeth bleidleisio ehangach gan eich elusen yn ychwanegol i'r ymddiriedolwyr, gall eich dogfen lywodraethol gynnwys darpariaethau penodol ynghylch pryd i gynnwys aelodau mewn penderfyniadau, er enghraifft trwy gyfarfodydd cyffredinol.

Dylai elusennau ystyried y manteision o gael [gweithdrefnau priodol ar gyfer delio â chwynion](#), a sicrhau eu bod yn hawdd i'w canfod a'u dilyn.

Mae'n rhaid i chi a'ch cyd-ymddiriedolwyr sicrhau bod eich elusen yn cydymffurfio â'r gyfraith, a dylent allu ddangos ei bod yn cydymffurfio â'r gyfraith, yn cael ei rhedeg yn dda ac yn effeithiol o ran cyflawni ei dibenion. Os na allwch ddangos y pethau hyn, dylech allu esbonio pa gamau rydych yn eu cymryd i roi sylw i unrhyw anawsterau.

Efallai y bydd o ddefnydd i chi adolygu cydymffurfiaeth ac arfer da eich elusen trwy ddefnyddio:

cod llywodraethu, e.e. [Good Governance: a Code for the Voluntary and Community Sector](#)
safon ansawdd, fel [PQASSO](#), neu safon arall sy'n addas ar gyfer eich elusen
meincnodi (cymharu a dysgu) gyda sefydliad arall
adolygiad annibynnol gan gynghorydd cymwysedig addas

Darllen am [ffydd a hyder cyhoeddus mewn elusennau](#).

9.3 Ymddiriedolwyr a dirprwyo

Bydd ymddiriedolwyr yn dirprwyo gweithgareddau beunyddiol i ymddiriedolwyr arbennig yn aml iawn (fel y cadeirydd), gwirfoddolwyr neu staff. Mae pŵer gan nifer o elusennau i ddirprwyo gwneud penderfyniadau i is-bwyllgorau neu staff uwch hefyd. Gall dirprwyo helpu ymddiriedolwyr i lywodraethu'n fwy effeithiol, ond ni allant ddirprwyo eu cyfrifoldeb cyffredinol. Mae'n rhaid i ymddiriedolwyr fod yn gyfrifol ar y cyd bob amser am bob penderfyniad sy'n cael ei wneud a phob cam sy'n cael ei gymryd gyda'u hawdurdod nhw.

Dylech chi a'ch cyd-ymddiriedolwyr amlinellu'n ysgrifenedig derfynau unrhyw awdurdod dirprwyedig. Dylech hefyd roi gweithdrefnau adrodd clir yn eu lle, er mwyn i chi allu sicrhau bod yr awdurdod dirprwyedig yn cael ei arfer yn briodol. Gallai hyn gynnwys disgrifiadau swyddi staff, disgrifiadau swyddi gwirfoddolwyr a chlychau gorchwyl pwyllgorau. Gall adolygiad achlysurol o unrhyw awdurdodau dirprwyedig helpu i sicrhau bod yr awdurdodau hyn wedi'u rheoli'n briodol.

Dylai'r ymddiriedolwyr ystyried a phenderfynu pa benderfyniadau na fyddant yn eu dirprwyo. Ni ddylai penderfyniadau risg uchel ac anarferol gael eu dirprwyo. Dylech chi gytuno ar ganllawiau priodol i helpu i asesu beth sy'n debygol o fod yn risg uchel neu anarferol. Mae gan staff, yn arbennig uwch aelodau staff, rôl bwysig i'w chwarae o ran llywio penderfyniadau ymddiriedolwyr trwy ddarparu gwybodaeth a chynghor.

Efallai y bydd ymddiriedolwyr yn cael gwybod na ddylent ymyrryd mewn gweithrediadau bob dydd. Dylech ganiatáu i staff a gwirfoddolwyr ymgymryd ag unrhyw swyddogaethau sydd wedi cael eu dirprwyo iddynt.

Ond mae'n rhaid i chi a'ch cyd-ymddiriedolwyr allu sicrhau bod yr awdurdod dirprwyedig yn cael ei arfer yn briodol, trwy weithdrefnau monitro ac adrodd priodol (a lle y bo'n briodol ac yn bosibl, gwirio annibynnol).

Mae'n bwysig cael sianeli cyfathrebu clir a phriodol rhwng staff ac ymddiriedolwyr a sicrhau eu bod nhw'n cael eu dilyn.

Osgoi camgymeriadau - gofyn cwestiynau (hyd yn oed y rhai sydd i'w gweld yn 'lletchwith' neu'n 'dwp')

Rhan o'ch rôl chi yw sicrhau bod pobl yn atebol (gan gynnwys staff, gwirfoddolwyr a chyd-ymddiriedolwyr) am y ffordd y maent yn cyflawni eu rôl neu'n defnyddio adnoddau'r elusen. Gall hyn olygu gofyn cwestiynau treiddgar neu heriol am wybodaeth yng nghyfarfodydd ymddiriedolwyr, neu fod yn barod i ddweud 'Dwi ddim yn deall beth mae hynny'n ei olygu'. Dylech gael gwybodaeth amserol mewn fformat y gallwch ei ddeall a'i ddefnyddio, ac os oes angen gofyn am esboniadau, hyfforddiant neu gyflwyniad gwahanol. Er enghraifft, mae pob ymddiriedolwr, nid yn unig y trysorydd, yn gyfrifol am gyllid yr elusen, a dylent allu deall, ystyried a chynnig sylwadau ar wybodaeth ariannol.

10. Lleihau'r risg o atebolrwydd

Mae'n anarferol iawn, ond nid yn amhosib, i ymddiriedolwyr elusen fod yn atebol yn bersonol:

i'w helusen, am golled ariannol wedi'i hachosi drwy iddynt weithredu'n amhriodol
i drydydd parti sydd â hawliad cyfreithiol yn erbyn yr elusen na all yr elusen ei fodloni

Bydd deall atebolrwydd posibl yn eich helpu i ddiogelu'ch hunan a'ch elusen drwy weithredu i leihau'r risg. Mae hyn yn cynnwys cydymffurfio â'r dyletswyddau sydd wedi'u cwmpasu yn y canllaw hwn. Mae hefyd yn cynnwys penderfynu a ddylai'ch elusen fod yn elusen gorfforedig.

10.1 Atebolrwydd personol i'r elusen

Gall ymddiriedolwyr fod yn atebol i'w helusen am unrhyw golled ariannol y maent yn ei hachosi neu helpu i'w hachosi. Mae hyn yn gymwys i unrhyw fath o elusen beth bynnag fo'i ffurf gyfreithiol.

Yn gyffredinol mae'r gyfraith yn diogelu ymddiriedolwyr sydd wedi gweithredu'n onest ac yn rhesymol rhag atebolrwydd personol i'w helusen. Gall y Comisiwn a'r llysoedd:

ryddhau ymddiriedolwyr o'r atebolrwydd os ydynt wedi gweithredu'n onest ac yn rhesymol ac nid ydynt wedi cael budd o'u gweithredoedd
prin iawn y byddant yn gorfodi atebolrwydd ar ymddiriedolwr di-dâl sydd wedi gwneud camgymeriad gonest
disgwyl safonau uwch gan yr ymddiriedolwyr sy'n gweithio mewn rhinwedd broffesiynol neu sy'n cael eu talu am fod yn ymddiriedolwyr

Mae dyletswydd gan ymddiriedolwyr sy'n cael tâl neu fudd diawdurdod gan eu helusen i roi cyfrif amdano (h.y. ei ad-dalu). Ni all y Comisiwn ryddhau ymddiriedolwyr o'r ddyletswydd hon.

Nid oes unrhyw ddiogelwch cyfreithiol i ymddiriedolwyr sydd wedi gweithredu'n anonest, yn esgeulus neu'n ddi-hid. Fodd bynnag, gall fod ddiogelwch ariannol i'r ymddiriedolwyr hynny sydd wedi gwneud camgymeriad gonest ac sy'n gallu dibynnu ar y darpariaethau indemnïad yn nogfen lywodraethol yr elusen, yswiriant neu ryddhad gan y Comisiwn neu'r llys.

Gwybod mwy:

[Polisi'r Comisiwn Elusennau ar adferiad ac adennill cronfeydd elusennol a chamddefnyddiwyd neu a gollwyd i elusen drwy dor-ymddiriedaeth](#)

10.2 Atebolrwydd i drydydd partïon

Gall elusennau neu eu hymddiriedolwyr fod yn atebol i drydydd parti sydd â hawliad yn erbyn yr elusen fel:

torri telerau, amodau neu hawliau gweithiwr
methu â thalu am nwyddau neu wasanaethau, neu gyflawni telerau contract
aelod o'r cyhoedd yn cael ei anafu ar eiddo'r elusen
atebolrwydd i unrhyw gynllun pensiwn staff

Os yw'r elusen yn gorfforedig, bydd yr elusen ei hun yn atebol am yr hawliad. Gall rhai mathau o gorff corfforedig (cwmnïau, SCEau a Chymdeithasau Budd Cymunedol) derfynu atebolrwydd eu hymddiriedolwyr a'u haelodau yn benodol.

Os yw'r elusen yn anghorfforedig, mae'n rhaid i'r ymddiriedolwyr lofnodi contractau a chytundebau eraill yn bersonol, a bydd rhaid iddynt fodloni unrhyw hawliad. Fel rheol gall yr elusen fodloni unrhyw atebolrwydd sy'n codi i chi fel ymddiriedolwr ar yr amod eich bod wedi gweithredu'n onest ac yn rhesymol. (Mae pŵer gan rai elusennau hefyd i indemnio ymddiriedolwyr yn erbyn atebolrwydd sy'n codi o gamgymeriad gonest). Ond oes gennych chi rwymedigaethau sy'n fwy na gwerth asedau'r elusen, gallech fod yn atebol am unrhyw swm na all yr elusen ei dalu.

I wybod mwy am strwythur cyfreithiol eich elusen - gweler [adran 11](#) y canllaw hwn.

Gwybod mwy:

[Atebolrwydd dirprwyol elusen neu ei hymddiriedolwyr](#)

10.3 Atebolrwydd troseddol

Mewn rhai achosion, gall yr elusen neu ei hymddiriedolwyr fod yn atebol am droseddau a gyflawnwyd gan staff yr elusen (er enghraifft, o dan y Ddeddf Llwgwrwbrowyo neu gyfraith dynladdiad corfforaethol).

Gwybod mwy am y [Ddeddf Llwgwrwbrowyo](#) (canllaw Transparency International).

10.4 Lleihau'r risg o atebolrwydd personol

Er mwyn lleihau'r risg o fod yn atebol yn bersonol, dylech chi:

- sicrhau bod ymddiriedolwyr yn deall eu cyfrifoldebau
- sicrhau y gall yr elusen fodloni ei rhwymedigaethau ariannol, yn arbennig cyn llofnodi unrhyw gontract neu gytuno ar fenthycu sylweddol
- sicrhau y gall yr elusen fodloni unrhyw rwymedigaethau i gynlluniau pensiwn staff
- cynnal cyfarfodydd ymddiriedolwyr rheolaidd a chadw cofnodion priodol o'r penderfyniadau a wnaed a'r rhesymau dros y penderfyniadau hynny
- sicrhau eich bod yn atal gwrthdaro buddiannau rhag effeithio ar benderfyniadau
- sicrhau bod unrhyw drafodion gyda'r ymddiriedolwyr neu unigolion cysylltiedig ac unrhyw fuddion iddynt yn cael eu hawdurdodi'n briodol
- ceisio cyngor priodol gan unigolyn cymwysedig addas pan fydd angen
- os ydych chi'n dirprwyo unrhyw bwerau, rhoi cyfarwyddiadau ysgrifenedig clir a sicrhau bod y cyfarwyddiadau yn cael eu dilyn
- sicrhau bod gan yr elusen reolaethau rheoli ac ariannol effeithiol gan gynnwys
 - o cadw derbyniadau a chofnodion cywir o incwm a gwariant
 - o derbyn adroddiadau ariannol rheolaidd
 - o ffeilio cyfrifon mewn pryd
- sicrhau bod yr elusen yn cydymffurfio â'r cyfreithiau eraill sy'n gymwys iddi
- ystyried a oes angen yswiriant ychwanegol ar yr elusen neu a oes angen iddi gael ei chorffori

Os yw'ch elusen yn elusen gorfforedig ac yn cyflogi staff neu'n llunio contractau eraill, dylai'r ymddiriedolwyr ystyried o ddifrif newid yr elusen i ffurf gorfforedig. Efallai y bydd angen i chi geisio cyngor proffesiynol am hyn, yn enwedig o ran unrhyw atebolrwydd pensiwn a allai gael ei ysgogi drwy ymgorffori.

Darllen mwy am:

[Sut i reoli risgiau yn eich elusen](#)

[Elusennau ac yswiriant](#)

[Newid eich elusen i fod yn gwmni neu'n SCE](#)

[Rheolau pensiwn i elusennau](#)

[Pensiynau](#) (canllaw Charity Finance Group)

11. Strwythur cyfreithiol eich elusen a'r hyn y mae'n ei olygu

Mae'n bwysig gwybod beth yw strwythur cyfreithiol eich elusen (e.e. ymddiriedolaeth, cymdeithas, SCE, cwmni) oherwydd mae'n effeithio ar:

- yr elusen ei hun ac a yw'n gallu llunio contractau neu gyflogi staff, neu oes rhaid i'r ymddiriedolwyr wneud y pethau hyn yn bersonol
- a yw tir yn cael ei ddal gan yr elusen ei hun neu gan yr ymddiriedolwyr (neu gan rywun y mae'r ymddiriedolwyr yn ei benodi at y diben hwnnw)
- a all atebolrwydd ymddiriedolwyr fod yn gyfyngedig
- a oes dyletswyddau cyfreithiol penodol gan ymddiriedolwyr sy'n cyfateb â'r strwythur cyfreithiol hwnnw

11.1 Strwythurau cyfreithiol gwahanol i elusennau

Mae 'elusen gorfforedig' yn un sydd wedi'i sefydlu mewn ffurf gyfreithiol sy'n gwneud yr elusen ei hun yn endid cyfreithiol. Mae hyn yn cael ei alw'n 'bersonoliaeth gyfreithiol' ac yn golygu y gall yr elusen berchen ar eiddo neu lunio contractau yn ei henw ei hun. Mae ymgorffori yn rhoi mwy o ddiogelwch i ymddiriedolwyr rhag atebolrwydd personol. Gall rhai ffurfiau corfforedig gyfyngu ar atebolrwydd ymddiriedolwyr i drydydd partion. Mae'r gyfraith yn rhoi dyletswyddau ar aelodau bwrdd i atal camddefnyddio atebolrwydd cyfyngedig.

Nid oes personoliaeth gyfreithiol gan 'elusen anghorfforedig' felly ni all ddal eiddo neu lofnodi contractau yn ei henw ei hun. Mae atebolrwydd personol ymddiriedolwyr yn anghyfyngedig.

Mae'r tabl hwn yn crynhoi nodweddion gwahanol ffurfiau cyfreithiol a'r hyn y maent yn ei olygu i ymddiriedolwyr.

Ffurf neu strwythur cyfreithiol	Corfforedig (personoliaeth gyfreithiol)	Teitl i dir a ddeler gan	Contractau/cyflogaeth yn enw	Atebolrwydd i drydydd partion yn gyfyngedig	Dyletswyddau ychwanegol ar ymddiriedolwyr
Ymddiriedolaeth	Nac ydy	Ymddiriedolwyr i'r elusen	Ymddiriedolwyr yn bersonol (i'r elusen)	Nac ydy	Nac ydy
Cymdeithas	Nac ydy	Ymddiriedolwyr i'r elusen	Ymddiriedolwyr yn bersonol (i'r elusen)	Nac ydy	Nac ydy
Cwmni	Ydy	Yr elusen	Yr elusen	Ydy	Cyfraith cwmnïau
Sefydliad Corfforedig Elusennol (SCE)	Ydy	Yr elusen	Yr elusen	Ydy	Deddf Elusennau a rheoliadau SCE
Corfforaeth a grëwyd gan Ddeddf Seneddol	Ydy	Yr elusen	Yr elusen	Ie oni bai ei bod wedi'i eithrio gan y Ddeddf	Nac ydy
Corff Siarter Frenhinol	Ydy	Yr elusen	Yr elusen	Corffori yn rhoi rhywfaint o ddiogelwch	Nac ydy
Cymdeithas Budd Cymunedol	Ydy	Yr elusen	Yr elusen	Ydy	Deddf Cymdeithasau Budd Cydweithredol a Chymunedol

Gwybod mwy:

[Mathau o elusennau: sut i ddewis strwythur](#)

[Rhedeg cwmni cyfyngedig: Cyfrifoldebau cyfarwyddwyr](#)

[Elusennau Siarter Frenhinol](#)

11.2 Elusennau anghorfforedig (ymddiriedolaethau a chymdeithasau anghorfforedig) - dal tir

Mae elusennau sydd wedi'u sefydlu gan weithred ymddiriedolaeth, cyfansoddiad neu ddogfen lywodraethol debyg yn anghorfforedig. Mae hyn yn golygu nad ydynt yn gyrff cyfreithiol ynddynt eu hunain ac ni allant ddal eiddo yn eu henw eu hunain; mae'n rhaid iddo gael ei ddal i'r elusen gan ymddiriedolwyr.

Os nad yw'r ymddiriedolwyr elusen am ddal teitl cyfreithiol ar gyfer unrhyw dir neu eiddo arall eu hunain, gallant benodi enwebai, ymddiriedolwyr daliannol (unigolion eraill) neu ymddiriedolwr gwarchod (cwmni neu gorff corfforaethol arall sydd â'r pŵer i ddal eiddo i'r elusen). Gall y ddogfen lywodraethol esbonio sut i wneud hyn.

Nid yw ymddiriedolwyr daliannol a gwarchod yn ymddiriedolwyr elusen; ni allant wneud penderfyniadau am reoli'r elusen neu ei heiddo, ac mae'n rhaid iddynt ddilyn cyfarwyddiadau cyfreithiol yr ymddiriedolwyr elusen.

Y ffordd symlaf o weithredu efallai fydd breinio'r tir yn y Ceidwad Swyddogol ar gyfer Elusennau. Darllen am [Wasanaeth dal tir y Ceidwad Swyddogol ar gyfer Elusennau](#).

[Gwneud cais i drosglwyddo tir neu eiddo i'r Ceidwad Swyddogol](#)

12. Swyddogion elusen - y cadeirydd a'r trysorydd

Bydd rolau arbennig gan rai ymddiriedolwyr, fel y cadeirydd a'r trysorydd. Fe'u gelwir yn swyddogion. Mae'n rhaid i chi gydymffurfio ag unrhyw ddarpariaethau penodol ar gyfer swyddogion yn eich dogfen lywodraethol. Gall ymddiriedolwyr enwebu ymddiriedolwr i arwain ar fater penodol.

Nid oes gan swyddogion elusennau bwerau ychwanegol neu ddyletswyddau cyfreithiol awtomatig o'u cymharu â'u cyd-ymddiriedolwyr, ond gall fod rolau penodol neu gyfrifoldebau penodol ganddynt a ddirprwywyd iddynt. Fodd bynnag, mae pob ymddiriedolwr yn parhau i fod yn gyfrifol ar y cyd i'r elusen. Er enghraifft, mae pob ymddiriedolwr yn rhannu'r cyfrifoldeb am gyllid (nid yn unig y trysorydd). Gall cadeirydd wneud penderfyniadau dim ond yn unol ag unrhyw ddarpariaeth yn y ddogfen lywodraethol neu awdurdod dirprwyedig wedi'i gytuno gan yr ymddiriedolwyr, a dylent hysbysu'r ymddiriedolwyr eraill am unrhyw benderfyniadau sy'n cael eu gwneud.

12.1 Y trysorydd

Fel arfer bydd y trysorydd yn arwain ar lefel bwrdd ar:

- sicrhau bod yr elusen yn cadw cyfrifon priodol
- adolygu perfformiad ariannol yr elusen
- llunio neu adolygu polisiau ar gyfer cyllid a buddsoddiadau
- sicrhau bod rheolaethau ariannol cadarn ac effeithiol gan yr elusen
- cysylltu â staff cyllid ac ag archwiliwr annibynnol yr elusen neu'r archwiliwr ariannol
- adrodd ar faterion ariannol i'r aelodau, mewn elusen aelodaeth

Mewn elusennau mwy, gall y trysorydd rannu'r cyfrifoldebau hyn â phwyllgor cyllid, a gall staff ymgymryd â swyddogaethau ariannol o ddydd i ddydd.

Gwybod rhagor:

[The Honorary Treasurer's Forum](#)

12.2 Y cadeirydd

Gall rôl y cadeirydd amrywio yn dibynnu ar amgylchiadau'r elusen. Fel arfer bydd y cadeirydd yn:

- helpu i gynllunio a rhedeg cyfarfodydd ymddiriedolwyr (ac mewn elusen aelodaeth, cyfarfodydd yr aelodau)
- arwain ar sicrhau bod cyfarfodydd wedi'u rhedeg a'u cofnodi'n briodol
- cymryd rôl flaenllaw wrth sicrhau bod ymddiriedolwyr yn gydymffurfio â'u dyletswyddau a bod yr elusen wedi'i rheoli'n dda
- gallai fod ail bleidlais neu bleidlais fwrw ganddo/ganddi os oes pleidlais gyfartal ar benderfyniad ymddiriedolwyr, ond dim ond os yw hyn wedi'i nodi yn nogfen lywodraethol yr elusen
- gall weithredu fel siaradwr dros yr elusen
- gweithredu fel cyswllt rhwng ymddiriedolwyr a staff
- gweithredu fel rheolwr llinell i'r prif weithredwr ar ran yr ymddiriedolwyr

[A Chair's Compass - A guide for chairs of charities and non-profit organisations.](#)

13. Termau technegol a ddefnyddir yn y canllaw hwn

Mae'r adran hon yn esbonio rhai o'r termau cyfreithiol a thechnegol a ddefnyddir yn y canllaw hwn.

Ystyr 'buddiolwr' neu 'fuddiolwyr' yw unigolyn neu grŵp o bobl sy'n gymwys i gael budd o'r elusen. Fel arfer mae grŵp buddiolwyr elusen wedi'i ddiffinio yn ei dogfen lywodraethol. Bydd rhai elusennau yn galw eu buddiolwyr yn gleientiaid neu'n ddefnyddwyr gwasanaeth.

Ystyr 'Deddf Elusennau' yw Deddf Elusennau 2011. Weithiau mae'r canllaw hwn yn cyfeirio at bwerau penodol o dan y Ddeddf hon.

Mae 'sefydliad corfforedig elusennol', neu 'SCE', yn ffurf gyfreithiol gorfforedig wedi'i llunio'n benodol ar gyfer elusen. Gweler [adran 11](#) y canllaw hwn i gael rhagor o fanylion.

'Elusen' yw unrhyw sefydliad wedi'i ffurfio o dan gyfraith Cymru a Lloegr at ddibenion elusennol yn unig.

Ystyr y 'Comisiwn' yw'r Comisiwn Elusennau, sef rheoleiddiwr elusennau yng Nghymru a Lloegr.

Mae 'cymdeithas budd cymunedol' yn ffurf gyfreithiol anghorfforedig ar gyfer sefydlu elusennau. Mae'n debyg i gwmni cyfyngedig. Mae cymdeithasau budd cymunedol wedi'u cofrestru gan yr Awdurdod Ymddygiad Ariannol. Mae cymdeithasau budd cymunedol elusennol yn elusennau sydd wedi'u hesgusodi ar hyn o bryd.

Nid oes rhaid i 'elusennau sydd wedi'u heithrio' gofrestru gyda'r Comisiwn neu gyflwyno ffurflenni blyneddol. Ar wahân i hynny, mae'r Comisiwn yn eu rheoleiddio a gall ddefnyddio unrhyw bwerau sydd ganddo os oes angen. Mae hyn yn gymwys i elusennau penodedig yn unig, grwpiau Sgowtiaid a Geidiaid ac elusennau'r lluoedd arfog, sydd ag incwm o dan £100,000. Darllen mwy am [elusennau sydd wedi'u heithrio](#).

Mae 'elusen sydd wedi'i hesgusodi' wedi'i hesgusodi rhag cofrestru a chael ei rheoleiddio'n uniongyrchol gan y Comisiwn. Mae gan y rhan fwyaf o elusennau sydd wedi'u hesgusodi reoleiddiwr elusennau gwahanol (neu 'brif reoleiddiwr'). Mae gan ymddiriedolwyr elusennau sydd wedi'u hesgusodi yr un dyletswyddau sylfaenol ag ymddiriedolwyr elusen eraill. Darllen mwy am [elusennau sydd wedi'u hesgusodi](#).

Y 'ddogfen lywodraethol' yw'r ddogfen gyfreithiol sy'n amlinellu'r rheolau sy'n llywodraethu elusen. Mae'r rhain yn cynnwys amcanion yr elusen ac, fel arfer, sut y mae'n rhaid cael ei gweinyddu. Fel arfer mae'n weithred ymddiriedolaeth, yn gyfansoddiad, yn gyfansoddiad SCE neu'n erthyglau cymdeithasu. Mae gan rai elusennau fath gwahanol o ddogfen fel trawsgludiad, ewyllys, siarter frenhinol neu gynllun y Comisiwn. [Gwybod mwy am ddogfennau llywodraethol](#).

Nid oes diffiniad cyfreithiol caeth i'r gair 'ystyried', ond yn gyffredinol mae'n golygu 'rhoi ystyriaeth i' yn hytrach na 'chydymffurfio â'.

Mae 'er lles gorau'r elusen' yn golygu beth mae'r ymddiriedolwyr yn credu fydd yn cynnig modd i'r elusen gyflawni ei dibenion orau er budd y cyhoedd. Gweler [adran 6](#) y canllaw hwn i gael rhagor o fanylion.

Ystyr 'elusen gorfforedig' yw elusen a ffurfiwyd fel cwmni, SCE, corff siarter frenhinol, cymdeithas budd cymunedol neu gorfforaeth a grëwyd gan Ddeddf Seneddol. Mae corfforedig yn golygu bod yr elusen ei hun yn gorff cyfreithiol. Gall berchen ar eiddo neu lunio contractau yn ei henw ei hun. Mae ymgorffori yn rhoi mwy o ddiogelwch i ymddiriedolwyr rhag atebolrwydd personol. Gweler [adran 11](#) y canllaw hwn i gael rhagor o fanylion.

Mae camymddwyn yn cynnwys unrhyw weithredu (neu fethu â gweithredu) yr oedd y sawl a'i cyflawnodd yn gwybod (neu y dylasai fod wedi gwybod) ei fod yn drosedd, yn anghyfreithlon neu'n amhriodol

Mae camreoli yn cynnwys unrhyw weithredu (neu fethu â gweithredu) a all achosi i adnoddau elusennol gael eu camddefnyddio neu i'r bobl sy'n cael budd o'r elusen fod mewn perygl.

'Diben' elusen yw'r hyn y cafodd ei sefydlu i'w gyflawni, (er enghraifft, lleddfu tlodi neu hyrwyddo iechyd). Diben elusennol yw un sydd:

wedi'i gynnwys o fewn un neu ragor o'r 13 'disgrifiad o ddibenion' a restrir yn y Ddeddf Elusennau ar gyfer budd y cyhoedd (y 'gofyniad budd cyhoeddus')

'Amcanion' elusen yw datganiad ysgrifenedig o'i dibenion - rhaid iddynt fod yn elusennol yn unig.

Mae 'corff cofrestredig' yn elusen sydd wedi cofrestru gyda'r Comisiwn.

Mae 'unigolyn neu gynghorydd cymwysedig addas' yn rhywun y gallai fod yn rhesymol i'r ymddiriedolwyr ddisgwyl iddo/iddi fod yn gymwys i'w cynghori ar fater arbennig. Mae hyn yn cynnwys cynghorwyr proffesiynol (megis cyfreithwyr, cyfrifwyr a syrfewyr). Gallai hefyd gynnwys (er enghraifft) aelod o staff yr elusen, ymddiriedolwr cymwysedig addas neu gynghorydd o sefydliad arall.

'Ymddiriedolwr' yw ymddiriedolwr elusen. Ymddiriedolwyr elusen yw'r bobl sy'n gyfrifol am lywodraethu elusen a chyfeirio sut y caiff ei rheoli a'i rhedeg. Gall dogfen lywodraethol elusen eu galw nhw'n ymddiriedolwyr, y bwrdd, y pwyllgor rheoli, llywodraethwyr, cyfarwyddwyr, neu enw arall. Mae'r Ddeddf Elusennau yn diffinio'r bobl sydd â rheolaeth derfynol am yr elusen fel yr ymddiriedolwyr elusen, waeth beth y cânt eu galw yn nogfen lywodraethol yr elusen:

mae 'ymddiriedolwr gwarchod' yn gorfforaeth a benodwyd i ddal eiddo i'r elusen; nid yw'n ymddiriedolwr elusen ac mae'n rhaid iddo weithredu ar gyfarwyddiadau cyfreithlon yr ymddiriedolwyr elusen

mae 'ymddiriedolwyr daliannol' yn unigolion a benodwyd i ddal eiddo i'r elusen; nid ydynt yn ymddiriedolwyr elusen, mae'n rhaid iddynt weithredu ar gyfarwyddiadau cyfreithlon yr ymddiriedolwyr elusen ac yn unol ag unrhyw ddarpariaethau yn y ddogfen lywodraethol

Mae 'elusen anghorfforedig' yn elusen sydd wedi'i sefydlu fel ymddiriedolaeth neu gymdeithas. Mae bod yn anghorfforedig yn golygu nad yw'r elusen yn gorff cyfreithiol (felly ni all ddal eiddo neu lunio contractau) ei hun. Nid yw atebolrwydd personol ymddiriedolwyr yn gyfyngedig. Gweler [adran 11](#) y canllaw hwn i gael rhagor o fanylion.



CHARITY COMMISSION
FOR ENGLAND AND WALES

GUIDANCE

The essential trustee: what you need to know, what you need to do



MAY 2018

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1. About this guidance

This guidance explains the key duties of all trustees of charities in England and Wales, and what trustees need to do to carry out these duties competently.

Trustees have independent control over, and legal responsibility for, a charity's management and administration. They play a very important role, almost always unpaid, in a sector that contributes significantly to the character and wellbeing of the country.

Trusteeship can be rewarding for many reasons - from a sense of making a difference to the charitable cause, to new experiences and relationships. It's also likely to be demanding of your time, skills, knowledge and abilities. Being aware of the duties and responsibilities covered in this guidance will help you carry out your role in a way that not only serves your charity well but also gives you confidence that you will be complying with key requirements of the law.

You should read this guidance if you are a trustee of any charity based in England or Wales, including:

- a registered charity
- a charity that is not required by law to register
- a charity that is required to register, but has not yet done so

You should also read this guidance if you are thinking about setting up a charity or becoming a trustee in England or Wales.

The charity regulators in **Scotland** and **Northern Ireland** have their own guidance for trustees.

If you are involved in running a charity but don't know whether you are a trustee, check the charity's governing document. (This is the document that sets out the charity's rules; it may be a constitution, trust deed, articles of association or similar document.) It will tell you which body has ultimate authority and responsibility for directing and governing the charity. All properly appointed members of that body are charity trustees in law, whatever they are called (trustees, directors, committee members, governors or something else).

If you are a member of that body, you are automatically a charity trustee. You share, with all members of that body, equal responsibility for the charity.

The Charity Commission expects trustees to take their responsibilities seriously. Using this guidance and ensuring you give sufficient time and attention to your charity's business will help. The Commission recognises that most trustees are volunteers who sometimes make honest mistakes. Trustees are not expected to be perfect - they are expected to do their best to comply with their duties. Charity law generally protects trustees who have acted honestly and reasonably.

1.1 Must and should - what they mean

In this guidance:

- 'must' means something is a legal or regulatory requirement or duty that trustees must comply with
- 'should' means something is good practice that the Commission expects trustees to follow and apply to their charity

Following the good practice specified in this guidance will help you to run your charity effectively, avoid difficulties and comply with your legal duties. Charities vary in terms of their size and activities. Consider and decide how best to apply this good practice to your charity's circumstances. The Commission expects you to be able to explain and justify your approach, particularly if you decide not to follow good practice in this guidance.

In some cases you will be unable to comply with your legal duties if you don't follow the good practice. For example:

Your legal duty	It's vital that you
Act in your charity's best interests	Deal with conflicts of interest
Manage your charity's resources responsibly	Implement appropriate financial controls Manage risks
Act with reasonable care and skill	Take appropriate advice when you need to, for example when buying or selling land, or investing (in some cases this is a legal requirement)

Trustees who act in breach of their legal duties can be held responsible for consequences that flow from such a breach and for any loss the charity incurs as a result. When the Commission looks into cases of potential breach of trust or duty or other misconduct or mismanagement, it may take account of evidence that trustees have exposed the charity, its assets or its beneficiaries to harm or undue risk by not following good practice.

1.2 How to use this guidance

You may want to read all of this guidance to get a better understanding of trustees' duties overall, or you may want to find out more about a specific topic. As a minimum the Commission recommends that you read the summary of trustees' duties in section 2:

- section 2 of this guidance gives a summary of trustees' duties
- section 3 explains whether you can legally be a trustee
- sections 4 to 9 explain the 6 key duties of trustees in more detail
- section 10 explains when trustees can be liable and how to reduce the risk
- sections 11 and 12 provide more detail about charity structures, and the roles of charity officers
- section 13 contains definitions of technical terms used in this guidance

2. Trustees' duties at a glance

This is a summary of trustees' main legal responsibilities, which are explained in detail in the rest of this guidance. You should read this section as a minimum, and ensure you fully understand your responsibilities by referring to the rest of the guidance as necessary.

Before you start - make sure you are eligible to be a charity trustee

You must be at least 16 years old to be a trustee of a charity that is a company or a charitable incorporated organisation (CIO), or at least 18 to be a trustee of any other charity.

You must be properly appointed following the procedures and any restrictions in the charity's governing document.

You must not act as a trustee if you are disqualified, unless authorised to do so by a waiver from the Commission. The reasons for disqualification are shown in the disqualifying reasons table and include:

- being bankrupt (undischarged) or having an individual voluntary arrangement (IVA)
- having an unspent conviction for certain offences (including any that involve dishonesty or deception)
- being on the sex offenders' register

You can read the [automatic disqualification guidance for charities](#) which explains the disqualification rules in more detail.

There are further restrictions for charities that work with children or adults at risk. See section 3 for more information.

Ensure your charity is carrying out its purposes for the public benefit

You and your co-trustees must make sure that the charity is carrying out the purposes for which it is set up, and no other purpose. This means you should:

- ensure you understand the charity's purposes as set out in its governing document
- plan what your charity will do, and what you want it to achieve
- be able to explain how all of the charity's activities are intended to further or support its purposes
- understand how the charity benefits the public by carrying out its purposes

Spending charity funds on the wrong purposes is a very serious matter; in some cases trustees may have to reimburse the charity personally.

See section 4 for more information.

Comply with your charity's governing document and the law

You and your co-trustees must:

- make sure that the charity complies with its governing document
- comply with charity law requirements and other laws that apply to your charity

You should take reasonable steps to find out about legal requirements, for example by reading relevant guidance or taking appropriate advice when you need to.

See section 5 for more information.

Act in your charity's best interests

You must:

- do what you and your co-trustees (and no one else) decide will best enable the charity to carry out its purposes
- with your co-trustees, make balanced and adequately informed decisions, thinking about the long term as well as the short term
- avoid putting yourself in a position where your duty to your charity conflicts with your personal interests or loyalty to any other person or body
- not receive any benefit from the charity unless it is properly authorised and is clearly in the charity's interests; this also includes anyone who is financially connected to you, such as a partner, dependent child or business partner

See section 6 for more information.

Manage your charity's resources responsibly

You must act responsibly, reasonably and honestly. This is sometimes called the duty of prudence. Prudence is about exercising sound judgement. You and your co-trustees must:

- make sure the charity's assets are only used to support or carry out its purposes
- avoid exposing the charity's assets, beneficiaries or reputation to undue risk
- not over-commit the charity
- take special care when investing or borrowing
- comply with any restrictions on spending funds or selling land

You and your co-trustees should put appropriate procedures and safeguards in place and take reasonable steps to ensure that these are followed. Otherwise you risk making the charity vulnerable to fraud or theft, or other kinds of abuse, and being in breach of your duty.

See section 7 for more information.

Act with reasonable care and skill

As someone responsible for governing a charity, you:

- must use reasonable care and skill, making use of your skills and experience and taking appropriate advice when necessary
- should give enough time, thought and energy to your role, for example by preparing for, attending and actively participating in all trustees' meetings

See section 8 for more information.

Ensure your charity is accountable

You and your co-trustees must comply with statutory accounting and reporting requirements. You should also:

- be able to demonstrate that your charity is complying with the law, well run and effective
- ensure appropriate accountability to members, if your charity has a membership separate from the trustees
- ensure accountability within the charity, particularly where you delegate responsibility for particular tasks or decisions to staff or volunteers

See section 9 for more information.

3. Who can be a trustee and how trustees are appointed

You must make sure you are allowed to be a trustee:

- there are some restrictions on who can be a trustee – there are minimum age limits and some factors that automatically disqualify people from being trustees
- you must be properly appointed, and should know how long your appointment lasts
- if you are not properly appointed, the trustees' decisions or actions may be invalid, potentially creating disputes or putting charity assets at risk
- if you are a trustee of a charity that provides 'regulated activities' for children or adults, be prepared for your charity to request a DBS check on you

3.1 Who can be a trustee

3.1.1 Minimum age

You must be at least 16 years old to be a trustee of a charitable company or a charitable incorporated organisation (CIO), unless the charity's governing document says you must be older. You must be at least 18 to be a trustee of any other type of charity.

3.1.2 Disqualification

You must not act as a trustee if you are disqualified under the Charities Act, unless your disqualification has been waived by the Commission. Reasons for disqualification include if you:

- are disqualified as a company director
- have an unspent conviction for an offence involving dishonesty or deception (such as fraud)
- are an undischarged bankrupt (or subject to sequestration in Scotland), or have a current composition or arrangement including an individual voluntary arrangement (IVA) with your creditors
- have been removed as a trustee of any charity by the Commission (or the court) because of misconduct or mismanagement
- are on the sex offenders' register

You can read the automatic disqualification guidance for charities which explains the disqualification rules in more detail.

If any of the current or new disqualification reasons apply to you, you may be able to get your disqualification lifted (or 'waived') by the Commission. The Commission will carefully consider whether granting a waiver is appropriate, although there are some situations where it has no power to grant a waiver – for example, where a trustee is disqualified as a company director.

Read more about **trustee disqualification**.

3.1.3 Fit and proper persons

Charities that want to claim UK tax reliefs and exemptions (eg Gift Aid) must meet the management condition in the Finance Act 2010. This requires all of the charity's managers (including trustees) to be 'fit and proper persons'.

Find out more - see the **HM Revenue and Customs guidance**.

3.1.4 Disclosure and Barring Service (DBS) checks

There are legal restrictions under safeguarding legislation on who can be involved in working with children

and adults at risk. In addition, the DBS undertakes criminal records checks of individuals, which charities can use to ensure that they are eligible and suitable for the trustee role. The type of check that can be made depends on the nature of the charity's activities and the role that the trustee plays. For example, if you are a trustee of a charity that provides 'regulated activity' for children or adults, you should expect your charity to request an enhanced DBS check on you: where it is satisfied that the role is eligible, this will include a check against the relevant barred list.

Find out more about **safeguarding and DBS checks**.

3.2 How trustee appointments begin and end

You must follow any rules in your governing document about:

- who appoints new trustees
- when, and how, new trustees are appointed
- who can be a trustee - the governing document may impose conditions
- how long appointments last and whether a trustee can be re-appointed
- how trustees can **resign or be removed**

If your governing document has no specific provisions for these things, your charity must comply with the relevant legal provisions:

- companies must comply with company law provisions for appointing and removing directors
- unincorporated charities must comply with Trustee Act 1925 provisions

CIOs must include provisions in their constitutions for appointment and removal of trustees.

The Commission can use its powers to appoint or remove trustees if the charity's trustees (or members, if applicable) are unable to do so.

Read more about **legal powers to remove and appoint trustees**.

3.3 What to consider when recruiting trustees

When charities recruit new trustees, they should think about:

- the skills and experience the current trustees have, and whether there are any gaps
- ensuring new trustees are eligible to act
- ensuring new trustees don't have **serious conflicts of interest**, or getting Commission consent and putting procedures in place to manage the conflicts
- how to help new trustees to understand their responsibilities and the charity's work

It's also important for trustees to be interested in the charity's work and be willing to give their time to help run it.

Members or beneficiaries on your board

Many charities' governing documents allow or require:

- some or all of the trustees to be elected by the members (this is usual practice for charities with voting members other than the trustees)
- the trustee body to include beneficiaries
- other groups or organisations, such as local authorities, to appoint trustees

It's important to listen to the views and perspectives of members, beneficiaries and other bodies with an interest in your charity. Having people as trustees is one way of obtaining these views. But all trustees, regardless of how they are appointed, must act solely in the interests of the charity; it's not their role to act on behalf of any particular group. They must also manage conflicts of interest, including conflicts of loyalty to their appointing body.

Find out more:

Trustee board: people and skills - how to appoint the right people with the right skills

Finding new trustees: what charities need to know

Charity trustee: declaration of eligibility and responsibility

Avoid mistakes - make sure trustee appointments are valid

Be careful to follow the rules in your charity's governing document and the law when appointing trustees. If trustee appointments breach these rules they are not valid. The validity of actions and decisions they were involved in could be called into question. But even if a trustee isn't validly appointed, they can still be held liable for their actions and decisions.

Improper trustee appointments can often lead to disputes. In the worst cases this can harm the charity's reputation, alienate supporters, put charity assets at risk (including by loss of funding) or ultimately leave the charity unable to function.

4. Ensure your charity is carrying out its purposes for the public benefit

You and your co-trustees must make sure that everything your charity does helps (or is intended to help) to achieve the purposes for which it is set up, and no other purpose. This means you should:

- ensure you understand the charity's purposes as set out in its governing document
- plan what your charity will do, and what you want it to achieve
- be able to explain how all of the charity's activities are intended to further or support its purposes
- understand how the charity benefits the public by carrying out its purposes

Spending charity funds on the wrong purposes is a very serious matter; in some cases trustees may have to reimburse the charity personally.

4.1 Understanding the charity's objects and powers

You should read the objects clause in your charity's governing document and ensure you understand:

- what the charity is set up to achieve (its purposes)
- who the charity is there to benefit (its beneficiaries)
- how they will benefit (what the charity will do for or with them)
- any order of priority to the services and benefits the charity provides
- any restrictions on what the charity can do or who it can help (geographical or other boundaries; or specific criteria that beneficiaries must meet)

The objects might be quite broad and general, or they might be quite narrow, specifying what services or activities the charity can provide in order to achieve its purposes.

You can find out more about governing documents in section 5 of this guidance.

The charity may have specific powers in its governing document. Charities also have powers from the Charities Act and other laws. You must only use these powers in ways that further your charity's purposes.

Find out more about **charitable purposes**.

Some charities produce 'mission statements' or other summaries of their aims and activities. When checking the scope of your charity's objects or powers, be careful not to rely on such statements instead of the charitable purposes set out in the governing document, as the wording may be less precise. If you need to check whether your charity can lawfully undertake a particular activity, you should check against the objects clause rather than any other statement of the charity's mission or aims. Otherwise you could end up carrying out activities in breach of the charity's governing document.

4.2 Public benefit

All charities must be for the public benefit. Trustees must have regard to the Commission's **public benefit guidance PB1, PB2 and PB3** when making decisions they are relevant to. This would include reviewing the charity's activities or considering new ones.

Public benefit is essential to:

- charitable status - to be a charity an organisation must have only charitable purposes for the public benefit
- a charity's operation - its activities must all be focussed on carrying out the charity's purposes for the public benefit
- a charity's accountability - trustees must be able to explain how their charity's activities are or have been for the public benefit

This means that you should understand, and be able to explain:

- what the charity is set up to achieve - its purpose
- why the charity's purpose is beneficial - this is the 'benefit aspect' of public benefit
- how the charity's purpose benefits the public or a sufficient section of the public - this is the 'public aspect' of public benefit
- how the charity will carry out (or 'further') its purpose for the public benefit

4.3 Planning and reviewing your charity's work

You and your co-trustees are responsible for deciding and planning how your charity will carry out its purposes.

All charity trustees should, therefore, decide together what activities the charity will undertake, and think about the resources it will need. Trustees of larger charities should take responsibility for setting the charity's strategic aims and direction, and agreeing appropriate future plans.

Involving the charity's staff, volunteers and others with an interest in the charity in the planning process can be helpful.

As part of your planning process, you should work out what funds and other resources the charity will need and where it will get them. See section 7 of this guidance for more detail.

You and your co-trustees should periodically review what the charity is achieving, and how effective the charity's activities are. Thinking about the difference your charity makes may help you to explain more clearly how it benefits the public. It may also help you to decide whether it could be more effective in carrying out its purpose by changing what it does.

Find out more:

Inspiring Impact

Charity governance, finance and resilience: 15 questions you should ask

You and your co-trustees should also review the charity's objects from time to time and make sure that they are still appropriate, relevant and up to date. Circumstances change over time and this could affect whether:

- the charity's beneficiary group still exists, and is still a '**sufficient section**' of the public
- the geographical 'area of benefit' in which the charity can operate is still relevant
- the need that the charity was set up to meet still exists, and meeting it is still for the public benefit
- there may be better ways of meeting the need for which the charity was set up

If your charity's objects are no longer effective, you must consider how these could be changed or take other action to enable the charity's resources to be applied for its purposes.

In the past many charities helped people by providing goods including food, clothing or fuel. Many charities have decided that they can meet current needs more effectively with cash payments or vouchers, and have updated their objects. Some charities still work effectively by providing goods (such as food or medical equipment).

Charities are often set up for a particular locality. Changes over time may mean that there are no longer enough people who need the charity's services in that place. In these circumstances, charities can expand their area of benefit to include neighbouring areas.

Two charities providing similar (or complementary) services in the same area may decide to collaborate or merge for greater efficiency.

4.4 Updating your charity's objects

Charities can modify or add to their objects if necessary, using powers in the governing document, company law or the Charities Act. They can't usually change their objects completely; the governing document and charity law do not usually allow it. If your charity is planning to update its objects, you and your co-trustees should consider what the charity was originally set up to do, and how circumstances have changed. Most charities must obtain permission from the Commission before changing their objects.

You should also review the other provisions in your charity's governing document and update them if they no longer meet the charity's needs - see section 5 of this guidance.

Governing documents are legal documents. You must follow the correct procedures to amend them, and it's important to word any changes correctly. You should consider taking appropriate advice about any changes. Use one of the **Commission's model governing documents** or an **approved governing document**, to ensure that your governing document has all the provisions and powers you need.

Find out more:

How to make changes to your charity's governing document

How to write charitable purposes

5. Comply with your charity's governing document and the law

You and your co-trustees must:

- make sure that the charity complies with its governing document
- comply with charity law requirements and other laws that apply to your charity

You should take reasonable steps to find out about legal requirements, for example by reading relevant guidance or taking appropriate advice when you need to.

5.1 Your charity's governing document

You and your co-trustees must make sure that the charity complies with the governing document, which usually contains key information about:

- what the charity exists to do (its purposes, as explained in its objects clause)
- what powers it has to further its objects
- who the trustees are, how many trustees there should be and how they are appointed and removed
- whether the charity has members and, if so, who can be a member
- rules about trustees' (and members') meetings; how they are arranged and conducted; how decisions must be made and recorded, and so on
- how to change the governing document
- how to close the charity down

There may also be rules limiting how powers can be used, who can vote at meetings, or which rules can be changed.

Every trustee should have an up to date copy of their charity's governing document and regularly refer to it. If you don't have a copy, or don't know what it is, ask your fellow trustees. If they don't have a copy, the Commission can usually provide one (if your charity is a registered charity).

The governing document is essential to your charity. You and your co-trustees may need to review it from time to time to ensure that it continues to meet the charity's needs. Governing documents are legal documents. You must follow the correct procedures to amend them, and it's important to word any changes correctly. You should consider taking appropriate advice about any changes. Use one of the **Commission's model governing documents** or an **approved governing document**, to ensure that your governing document has all the provisions and powers you need.

Read more about **governing documents**.

5.2 Charity law - registration, accounting, reporting and other requirements

Charities set up in England or Wales must register with the Commission unless they are:

- exempt charities
- excepted from registering
- very small (below the annual income threshold for compulsory registration, currently £5,000) and not a CIO (all CIOs must register)

Find out **whether your charity needs to register or is exempt or excepted**.

Charities that operate in Scotland or Northern Ireland may also have to register there.

All charities must keep proper financial records and prepare annual accounts. Trustees must arrange for accounting books and records (including cash books, invoices and receipts) to be kept for a specified period.

Read more: **Retention of Accounting Records**.

All registered charities:

- must inform the Commission of any changes to the information on the register of charities, including trustee details and changes to the governing document
- must send an annual return (or annual update) and other information to the Commission
- must comply with any additional accounting and reporting requirements such as filing annual accounts and reports with the Commission, depending on the size of the charity
- should report to the Commission any serious incident in their charity, as soon as possible after it occurs (see section 8.3 for more details)

Exempt charities may have to send accounting information to their principal regulator.

Find out more about **accounting and reporting requirements for charities**.

Charities whose income is over £250,000, and all charitable companies, must prepare their accounts and trustees' annual report in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (Charities SORP).

Find out more about the **Charities SORP**.

A registered charity with an income over £10,000 in its last financial year must state that it's a registered charity on any fundraising documents and on many of its financial documents, including cheques, invoices and receipts. This includes electronic documents such as emails and websites. You don't have to state the charity's registration number, but it's good practice to do so.

5.3 Other laws and regulations

Charities and their trustees may be subject to a range of other laws and regulations depending on what the charity does, where it works and how it is set up. Some laws apply to all charities, such as equality, data protection and copyright law. It is important to be aware of the laws that apply to your charity, for example if it:

- is a company, CIO or community benefit society
- employs staff
- owns or rents premises
- operates vehicles
- provides:
 - legal, financial or other regulated advice
 - housing or accommodation
 - medical or care services
 - works with children or adults at risk
- undertakes activities that are subject to regulations, such as fundraising
- wants to benefit from Gift Aid or other tax reliefs
- works in Scotland, Northern Ireland or outside the UK

The Commission doesn't expect every trustee to be a legal expert. You and your co-trustees should take reasonable steps to find out about legal and regulatory requirements and keep up to date, for example by getting mailings from the Commission and other sources, reading relevant guidance and attending appropriate training. The charity should also have systems and procedures to ensure that it complies with legal requirements.

Where there is concern about a specific issue, the trustees may wish to consider taking independent advice from a suitably qualified person.

Find a solicitor - Law Society

Legal advice for small charities - LawWorks

Avoid mistakes - know your governing document

If the trustees don't comply with the governing document, the charity might undertake activities outside its objects. It might fail to follow the correct procedures, or take actions it has no power to take. Actions and decisions could be invalid and have to be reversed as a result.

If you don't follow rules about who can be a member or a trustee, or how to arrange and run meetings, it often leads to disputes, which can prevent the charity from operating effectively.

6. Act in your charity's best interests

You must:

- do what you and your co-trustees (and no one else) decide will best enable the charity to carry out its purposes
- with your co-trustees, make balanced and adequately informed decisions, thinking about the long term as well as the short term
- avoid putting yourself in a position where your duty to your charity conflicts with your personal interests or loyalty to any other person or body
- not receive any benefit from the charity unless it is properly authorised and is clearly in the charity's interests; this also includes anyone who is financially connected to you, such as a partner, dependent child or business partner

6.1 Understanding the charity's interests

Acting in the charity's best interests means always doing what the trustees decide will best enable the charity to carry out its purposes, both now and for the future. It's not about serving:

- the interests of trustees or staff
- the personal interests of members or beneficiaries
- the personal interests of supporters, funders or donors
- the charity as an institution in itself, or preserving it for its own sake

Sometimes trustees need to consider **collaborating or merging with another charity**, or even spending all of the charity's resources and **bringing it to a close**.

6.2 Making decisions

You and your co-trustees are ultimately responsible for deciding what activities the charity will undertake, what resources it will need, how it will obtain and use them. Collective decision making is one of the most important parts of the trustee role. Some decisions are simple and straightforward; others can be complex or far reaching in their consequences. When you and your co-trustees make decisions about your charity, you must:

- act within your powers
- act in good faith, and only in the interests of your charity
- make sure you are sufficiently informed, taking any advice you need
- take account of all relevant factors you are aware of
- ignore any irrelevant factors
- deal with conflicts of interest and loyalty
- make decisions that are within the range of decisions that a reasonable trustee body could make in the circumstances

You should record how you made more significant decisions in case you need to review or explain them in the future.

Read more about **decision making**.

Avoid mistakes - be prepared to challenge assumptions

Trustees must make decisions solely in the charity's interests, so they shouldn't allow their judgement to be swayed by personal prejudices or dominant personalities.

Trustees must act collectively (jointly). Part of their role is to critically and objectively review proposals and challenge assumptions in making decisions. No one should be able to direct the trustees or drive decisions through without sufficient consideration. Trustees who simply defer to the opinions and decisions of others aren't fulfilling their duties.

Decisions don't usually have to be unanimous (depending on your governing document), but once the trustees have made a decision, they must all comply with it, including any who disagree. If you strongly disagree with your fellow trustees' decision, you can ask for your disagreement to be recorded in the minutes of the meeting. If you think that your fellow trustees are acting in breach of their duty, you should discuss the matter with the chair or your fellow trustees. If you are still concerned, contact the Commission. Ultimately, you may feel that you have to resign in order to distance yourself from the decision.

The Commission can only advise or intervene in relation to trustees' legal duties; it can't arbitrate in disputes between trustees.

6.3 Dealing with conflicts of interest and conflicts of loyalty

You can only comply with your duty to act in the charity's best interests if you prevent your personal interests from conflicting (or appearing to conflict) with the best interests of the charity. This means recognising and dealing with conflicts of interest.

A conflict of interest is any situation where your personal interests could, or could appear to, prevent you from making a decision only in the charity's best interests. For example, if you (or a person connected to you, such as a close relative, business partner or company):

- receive payment from the charity for goods or services, or as an employee
- make a loan to or receive a loan from the charity
- own a business that enters into a contract with the charity
- use the charity's services
- enter into some other financial transaction with the charity

Even when you receive no financial benefit, you could have a conflict of loyalty. For example if your charity has business dealings with your employer, a friend, family member, or another body (such as a local authority or charity, or a charity's trading subsidiary) that you serve on.

This means you and your co-trustees:

- should identify, and must declare conflicts of interest (or loyalty)
- must prevent the conflict of interest (or loyalty) from affecting the decision
- should record the conflict of interest (or loyalty) and how it was dealt with

How you prevent a conflict of interest from affecting a decision will depend on the circumstances and the seriousness of the conflict of interest. You must follow any specific conflict of interest provisions in your governing document. If a trustee (or a person connected to a trustee) stands to benefit directly or indirectly, the conflicted trustee(s) should withdraw from the discussion and decision making process. If the non-conflicted trustees can demonstrate that a conflict of loyalty involves no material benefit and poses a low risk to decision making in the best interests of the charity, they may permit the affected trustee to participate. Directors of charitable companies must have specific authority in the company's articles to do this. For the most serious conflicts of interest it may mean obtaining permission from the Commission, deciding not to proceed with a proposal or even resigning as a trustee.

Avoid mistakes - deal with conflicts of interest

Conflicts of interest (and conflicts of loyalty) are more common than people often think. If one of your fellow trustees appears to have a conflict of interest you should say so; you are not calling their integrity into question by doing so.

In deciding how to deal with a conflict of interest, trustees should be mindful of what feels right, and also how others might view the trustees' actions.

Where conflicts of interest have not been identified or properly dealt with, it can have negative impacts on both the charity and individual trustees including financial cost and reputational damage. Because the trustees have acted in breach of their duty, decisions may be called into question or legally challenged. The Commission may have to take regulatory action to protect the charity from further harm or to deal with any misconduct or mismanagement by the trustees.

Read more about **conflicts of interest**.

6.4 Payments and other benefits to trustees

Charities can't usually pay their trustees. When you become a trustee, you usually volunteer your services and receive no payment for your work. This is called the voluntary principle. You can, however, reclaim reasonable expenses that you incur such as travel and childcare - being a trustee shouldn't mean being out of pocket.

These restrictions apply to trustees (or someone with a financial connection to a trustee, such as their partner, dependent children or a business partner) benefiting by:

- supplying goods or services to the charity eg building work or specialist services, even if the trustee offers better value or expertise than other suppliers
- being employed by the charity or by a trading subsidiary owned by the charity
- receiving material benefits as a beneficiary of the charity
- being paid to act as a trustee; this is very unusual and only permitted in exceptional circumstances
- entering into a property transaction (or any other financial transaction such as a loan) with the charity - this is called self-dealing

In some circumstances, one or more trustees (or persons with a financial connection to a trustee) do receive payments or other benefits from their charity. This is only permitted if:

- the benefit is specifically authorised by the governing document, the Charities Act (or other relevant legislation), the Commission or the courts; any specified procedures must be strictly followed
- even if the benefit is authorised, the non-conflicted trustees are satisfied that allowing it is in the charity's best interests
- the conflict of interest is managed; so in most cases the conflicted trustee(s) can't be involved in the decision and only a minority of trustees can benefit

Read more about **payment of trustees**.

Find out whether you need permission, and how to apply.

7. Manage your charity's resources responsibly

You must act responsibly, reasonably and honestly. This is sometimes called the duty of prudence. Prudence is about exercising sound judgement. You and your co-trustees must:

- make sure the charity's assets are only used to support or carry out its purposes
- avoid exposing the charity's assets, beneficiaries or reputation to undue risk
- not over-commit the charity
- take special care when investing or borrowing
- comply with any restrictions on spending funds or selling land

You and your co-trustees should put appropriate procedures and safeguards in place and take reasonable steps to ensure that these are followed. Otherwise you risk making the charity vulnerable to fraud or theft, or other kinds of abuse, and being in breach of your duty.

7.1 Managing risks

A risk is anything that could, if it happened, affect your charity achieving its purposes or carrying out its plans. All charities face some risks. The risks your charity might face will depend on factors such as its size, funding and activities. For example, managing property, employing staff, using volunteers, using IT, working with children or people at risk, or implementing change all involve elements of risk.

You and your co-trustees should manage risk responsibly. You have a duty to avoid exposing your charity to undue risk. This doesn't mean being risk averse. Risk management is the process of identifying and assessing risks, and deciding how to deal with them. It may involve an element of responsible risk taking, and is central to how trustees make decisions.

The Commission's guidance on risk management sets out the basics of dealing with risks and includes a risk management model, made up of the following steps:

1. Establish a risk policy.
2. Identify risks (what could go wrong).
3. Assess risks (how likely is it, and how serious would it be).
4. Evaluate what action to take (eg avoid it, transfer it, insure against it, accept it).
5. Review, monitor and assess periodically.

Find out more:

How to manage risks in your charity

Institute of Risk Management guide for charities

Charities: how to protect vulnerable groups including children

Some charities work in areas or undertake activities that involve greater exposure to risks such as fraud, financial crime, extremism or terrorism. Charities should assess their exposure to these risks and take proportionate action. If your charity needs to address these risks, you may find the Commission's toolkit on **protecting charities from harm** helpful. Chapter 2 of the toolkit includes a practical guide to due diligence, based on 3 principles:

- know your donor (for example, if your charity receives large donations, particularly anonymous or cash donations or with conditions attached)
- know your partner (if your charity relies on partners or intermediaries to carry out any of its work)
- know your beneficiaries (for example if your charity makes grants of cash or other financial support directly to individuals)

Charities must also assess and manage safeguarding risks. For example, they must ensure that their beneficiaries or others who come into contact with their charity do not, as a result, come to harm. For example, many charities come into contact with or provide activities for those who may be experiencing, or at risk of, abuse or neglect. This includes:

- children and young people under 18 years of age
- adults (aged 18 and over) at risk

Even where work with children or adults at risk does not form part of the core business of the charity, trustees must be alert to their responsibilities to protect from risk of harm those with whom the charity comes into contact.

Read more about **protecting vulnerable groups**.

These principles will help you and your co-trustees to carry out their legal duties and manage the risks to the charity's beneficiaries, assets and services.

7.2 Budgeting

You and your co-trustees need to work out what funds and other resources your charity will need and where the charity will get these from. A charity can only succeed in meeting its aims if it manages its money and other resources properly. You will need to plan and monitor its income and outgoings so that it can meet its short, medium and long term goals.

Find out more:

Managing charity assets and resources

Charity governance, finance and resilience: 15 questions you should ask **Financial difficulties in charities**

7.3 Getting the funds your charity needs (income generation)

Most charities get their funds through one or more of the following methods:

- fundraising (asking for donations, legacies or grants)
- trading (selling goods or services)
- investment
- leasing or letting land or buildings

In practice, it's best to avoid relying on a single source of income. You and your co-trustees are responsible

for deciding how your charity will obtain funds. You should think about:

- how much money the charity needs
- the costs, benefits and risks of different methods of generating income
- any legal requirements that the charity must comply with, including fundraising regulations, and restrictions on commercial trading
- any potential reputational issues
- whether you need advice

If your charity is already bringing in funds, you and your co-trustees should ensure that its income generation is on target, complies with the law and is not exposing the charity to undue risk.

Find out more:

Fundraising legally and responsibly

Institute of Fundraising code of fundraising practice and good practice guides

Charity trading: selling goods and services

How to invest charity money

7.4 Charities and their trading subsidiaries

Charities need to use a trading subsidiary if they carry out commercial (non-charitable) trading which exceeds the threshold for paying income or corporation tax, or involves significant risk.

A trading subsidiary is a separate company controlled by the charity. The charity can raise money from trade without exposing its assets to risk or being liable for income or corporation tax.

There are, however, risks which trustees need to be aware of and manage:

- the charity exists for charitable purposes, but the trading subsidiary exists to generate income; their aims and interests are different; you need to distinguish between them
- if the trading subsidiary starts to fail, the charity must not bail it out; this would be putting the charity's funds at risk
- charity trustees who are also directors of the subsidiary have a conflict of interest
- if a charity trustee is also a director of the trading subsidiary, the restrictions on payments and benefits to trustees also apply to any payments or benefits as a director

7.5 Managing funds and keeping them safe

You and your co-trustees are responsible for your charity's money. Your charity should have effective processes for handling money, to help avoid poor decisions and accidental errors, as well as theft and fraud. Failure to do so is likely to result in a breach of your duty. You should:

- set a budget and keep track of it
- put in place clear policies and procedures to deal with income and expenditure
- ensure the charity keeps accurate records of income and expenditure
- have robust and effective **financial controls** in place

- protect the charity from **financial crime such as theft or fraud**
- put appropriate safeguards in place for money, assets and staff if **the charity operates outside of the UK**
- have an appropriate **reserves policy**
- ensure the charity receives **tax reliefs** to which it is entitled

If something does go wrong, you should inform the Commission and (if appropriate) the police. See the section on what to do if something goes wrong in section 8 of this guidance.

Find out more:

Charity money: how to keep it safe

Charities: due diligence checks and monitoring end use of funds

7.6 Managing property (land and buildings)

If the charity owns or rents land or buildings, you and your co-trustees should:

- make sure the property is recorded as belonging to the charity - see section 11 of this guidance
- know on what terms it's held
- ensure it's properly maintained and being correctly used
- make sure the charity has sufficient insurance

You should regularly review whether the property is suitable for the charity's purposes, and whether any property the charity lets to generate income is still a good investment.

Decisions about property are important, so think about the advice and information you may need in order to make decisions in the charity's interests.

Most charities can buy, sell or lease land when they need to. When selling or leasing land, trustees must try to get the best deal for the charity (unless they are making the disposal to further the charity's purposes).

So all charities should, and registered charities must:

- obtain written advice, including a valuation, from a qualified surveyor before agreeing a sale or granting a lease for more than 7 years
- advertise the sale or lease, unless the surveyor advises otherwise

Otherwise, you are likely to need permission from the Commission for the sale or lease.

A charity's governing document may specify that land or buildings must be used for a particular purpose. This is called designated land (or 'specie land'). Special conditions apply to leasing or selling designated land.

Land belonging to a charity (particularly designated land) might be permanent endowment. This restricts how you can use the proceeds of sale.

You must get permission from the Commission to sell or lease property to or from a trustee, someone closely connected to a trustee, or an employee of the charity.

Before taking out a mortgage or loan secured against your charity's land you must get written financial advice and ensure that:

- the loan is needed and used for an activity that fits with your charity's purposes
- the terms of the loan are reasonable
- the charity will be able to repay the loan

Otherwise you will need permission from the Commission to proceed.

Find out more about **buying, selling, leasing or mortgaging charity property**, including designated land and **permanent endowment**.

7.7 Staff and volunteers

As part of your overall responsibility for the charity, you and your co-trustees have responsibilities towards any volunteers or staff.

You must ensure that:

- the charity complies with relevant law including employment, pension, equality and health and safety law
- volunteers are clearly distinct from employees in terms of responsibilities and rights; for example by not requiring volunteers to work set hours, nor paying them more than expenses they actually incur

You should ensure that:

- people are clear about what they are supposed to do, through appropriate job descriptions for staff or role descriptions for volunteers
- people are aware of the rules and boundaries within which they must work, for example, when representing or speaking on behalf of the charity
- people work safely
- people know what to do if there's a problem
- people know what they need to report and who they report to
- senior managers are not disqualified (see below)

You and your co-trustees should ensure that the charity has appropriate procedures and policies in place, staff and volunteers get appropriate training, and people know they must comply with policies and procedures. You also have an important role in promoting effective working relationships between trustees, senior staff (if any), staff and volunteers.

If your charity has senior managers – typically carrying out chief executive or finance director roles – you and your co-trustees should ensure that you have procedures in place to check if they will be disqualified by law from acting in that role. The reasons for disqualification are the same as for trustees – see section 3.1.2.

You can read the [automatic disqualification guidance for charities](#) which explains the disqualification rules in more detail.

Find out more:

How to manage your charity's volunteers

Charity staff: how to employ paid workers

Pension rules for charities

Pensions (Charity Finance Group guidance)

Avoid mistakes - don't rely too much on individuals

Things can go wrong when trustees place too much reliance on individuals, and don't implement sufficient safeguards to ensure accountability. This can result in the charity falling victim to fraud or theft, or beneficiaries suffering abuse. These kinds of occurrences could cause the charity serious reputational and other damage.

All charities should have appropriate financial controls which ensure that more than one person is involved in receiving income and authorising expenditure. These should cover all payment methods that the charity uses - cheque, cash, credit card, charge card, debit card, prepaid card, telephone or internet banking or other electronic means. Handling cash brings increased risk, so try to avoid cash payments wherever possible.

When other people raise funds on behalf of the charity, whether they are volunteers or paid professionals, you should ensure there are proper controls over the funds raised. This is to make sure that the charity receives the full amount due to it.

Read more about **financial controls**.

If something does go seriously wrong, you should take prompt action to deal with it and report it to the Commission. Find out more in section 8.3 of this guidance.

8. Act with reasonable care and skill

As someone responsible for governing a charity, you:

- must use reasonable care and skill, making use of your skills and experience and taking advice when necessary
- should give enough time, thought and energy to your role, for example by preparing for, attending and actively participating in all trustees' meetings

This is sometimes called the duty of care.

8.1 Using your skills and experience

As a trustee, you must use your skills and experience to inform decision making and benefit your charity. For example, the Trustee Act 2000 says that trustees must “exercise such care and skill as is reasonable in the circumstances”. What is reasonable in the circumstances will depend on any special knowledge or experience that the trustee has or claims to have. It also depends on whether a trustee is acting in a professional or paid capacity, and what it would be reasonable to expect such a person to know.

The Trustee Act 2000 applies to trustees of unincorporated charities. Company law and the Charities Act impose similar duties on directors of charitable companies and trustees of CIOs (see section 11 of this guidance). In addition, all trustees have a general duty of care which they must apply to all aspects of their role.

8.2 Taking advice when you need to

Trustees should recognise and acknowledge when they need advice. This is particularly important if the charity (or its property) may be at risk, or if they could act in breach of their duties, for example, when:

- buying or selling land (most charities must take advice from a surveyor or other qualified person when selling charity land)
- investing charity funds
- entering into novel, long-term, complex or high-value contracts
- considering legal action

Some larger charities employ their own professional advisers; most charities are more likely to obtain advice externally.

Find out more:

It's your decision: charity trustees and decision making

How to invest charity money

Other sources of help and advice

8.3 What to do if something does go wrong

Most problems in charities can be resolved by the trustees themselves, sometimes with some advice. However, in serious cases the Commission may need to advise the trustees or take action to protect the charity.

If something does go wrong, you should take prompt and appropriate action to:

- prevent or minimise any further loss or damage
- if appropriate, report it to the Commission, the police if a crime has been committed, and any other regulators that the charity is accountable to
- plan what you will say to your staff, volunteers, members, the public or the media
- take reasonable steps to prevent it from happening again - review controls and procedures, take appropriate advice

The Commission requires charities to report serious incidents. A serious incident is an adverse event, whether actual or alleged, which results in or risks significant:

- loss of your charity's money or assets
- damage to your charity's property
- harm to your charity's work, beneficiaries or reputation

The most common type of incidents are frauds, thefts, significant financial losses, criminal breaches, terrorism or extremism allegations, and safeguarding issues.

If a serious incident takes place, you need to report what happened and explain how you are dealing with it, even if you have reported it to the police, donors or another regulator.

The Commission can then decide what action, if any, is appropriate. Trustees must avoid exposing their charity to undue risk and should take reasonable steps to assess and manage risks to its activities, beneficiaries, property and reputation. Reporting serious incidents to the Commission demonstrates that you have identified a risk to the charity and that its trustees are taking appropriate action to deal with it. It also means the Commission can respond positively to any enquiries from the public or media.

If trustees fail to report a serious incident that subsequently comes to light, the Commission may consider this to be mismanagement and take regulatory action, particularly if further abuse or damage has arisen following the initial incident.

Find out more:

How to report a serious incident in your charity

8.4 When the Commission would become involved

The Commission will get involved if it is concerned that trustees are not fulfilling their duties towards their charity, either because they don't understand them or are unwilling or unable to fulfil them.

In some cases, the Commission may decide that it's sufficient to advise the trustees about their duties. In more serious cases, when charities' assets, reputation, services or beneficiaries have been harmed or are at significant risk, the Commission may open a statutory inquiry, which will allow it to:

- obtain and assess evidence
- use enforcement powers to protect the charity's assets or secure their proper application

Opening an inquiry does not always mean the Commission suspects wrongdoing. The Commission's aim in such cases is to stop abuse or damage and put charities back on a proper footing for the future.

Read about the Commission's work to prevent, detect and tackle abuse and mismanagement in charities and promote charity law: **Tackling abuse and mismanagement in charities**.

9. Ensure your charity is accountable

You and your co-trustees must comply with statutory accounting and reporting requirements. You should also:

- be able to demonstrate that your charity is complying with the law, well run and effective
- ensure appropriate accountability to members, if your charity has a membership separate from the trustees
- ensure accountability within the charity, particularly where you delegate responsibility for particular tasks or decisions to staff or volunteers

9.1 Complying with accounting requirements

All charities must produce accounts and provide a copy of the most recent to anyone who asks. (You can charge to cover your costs.) The Commission will take regulatory action against charities that persistently fail to provide copies of accounts when asked by members of the public or a regulator.

Exactly what accounts your charity must produce depends on whether the charity is a company and how much income it receives. Different rules apply to exempt charities. Find out more about **accounting and reporting requirements for charities**.

Charities whose income is over £250,000, and all charitable companies, must prepare their accounts and trustees' annual report in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (Charities SORP).

Find out more about the **Charities SORP**.

All registered charities must also provide information annually to the Commission. The rules vary according to your charity's size and structure. Registered charities with:

- income up to £10,000 should complete the relevant sections of the annual return, which include updates to trustees
- income above £10,000, and all CIOs, must prepare and file an annual return form
- income above £25,000, and all CIOs, must also file copies of their trustees' annual report and accounts

Failure to submit accounts and accompanying documents to the Commission is a criminal offence. The Commission also regards it as mismanagement or misconduct in the administration of the charity. Providing timely, accurate and informative financial information that will help funders, donors, beneficiaries and others to understand your charity and its work will encourage trust and confidence in it.

Remember, those trustees who sign the trustees' annual report and accounts are signing on behalf of the whole trustee body so all of the trustees are responsible for the accounts.

Find out more about **annual returns**.

Your charity may also have to report to other regulators, for example, if its activities include providing social housing, education or social care. Companies must also submit accounts and annual returns to Companies House annually.

9.2 Being accountable to people with an interest in the charity

It's important to take account of what your members, beneficiaries, supporters and funders say. Use this information to inform decisions and improve the charity's services. If your charity has a wider voting membership in addition to the trustees, your governing document may contain specific provisions about when to involve members in decisions, for example through general meetings.

Charities should consider the benefits of having appropriate **procedures for dealing with complaints**, and ensuring they are easy to find and easy to follow.

You and your co-trustees must ensure that your charity complies with the law, and should be able to demonstrate that it is legally compliant, well run and effective in carrying out its purposes. If you can't demonstrate these things, you should be able to explain what steps you are taking to address any difficulties.

You may find it helpful to review your charity's compliance and good practice using:

- a governance code, such as **Good Governance: a Code for the Voluntary and Community Sector**
- a quality standard, such as **PQASSO**, or another standard that is suitable for your charity
- benchmarking (comparing and learning) with another organisation
- an independent review by a suitably qualified adviser

Read about **public trust and confidence in charities**.

9.3 Trustees and delegation

Trustees often delegate day to day activities to particular trustees (such as the chair), volunteers or staff. Many charities also have power to delegate decision making to sub-committees or senior staff. Delegation can help trustees to govern more effectively, but they cannot delegate their overall responsibility. Trustees always remain collectively responsible for all decisions that are made and actions that are taken with their authority.

You and your co-trustees should set out in writing the limits of any delegated authority. You should also put clear reporting procedures in place, so you can ensure the delegated authority is exercised properly. This could include staff job descriptions, volunteers' role descriptions and committees' terms of reference. A periodic review of any delegated authorities can help to ensure that those authorities are properly managed.

The trustees should consider and decide what decisions they will not delegate. High risk and unusual decisions should not be delegated. You should agree appropriate guidelines to help assess what is likely to be high risk or unusual. Staff, particularly senior staff, can have an important role in informing trustee decision making by providing information and advice.

Trustees might be told that they should not interfere in day to day operations. You should allow staff and volunteers to carry out any functions that have been delegated to them. But you and your co-trustees must be able to ensure that delegated authority is being properly exercised, through appropriate monitoring and reporting procedures (and, where appropriate and possible, independent checking).

It's important to have clear and appropriate channels of communication between staff and trustees and ensure these are followed.

Avoid mistakes - ask questions (even ones that seem 'awkward' or 'stupid')

Part of your role is to hold people (including staff, volunteers and fellow trustees) to account for how they carry out their role or use the charity's resources. This can mean asking probing or challenging questions about information at trustee meetings, or being prepared to say 'I don't understand what this means'. You should receive timely information in a format that you can understand and use, and if necessary ask for explanations, training or a different presentation. For example, all trustees, not just the treasurer, are responsible for the charity's finances and should be able to understand, consider and comment on financial information.

10. Reduce the risk of liability

It's extremely rare, but not impossible, for charity trustees to be held personally liable:

- to their charity, for a financial loss caused by them acting improperly
- to a third party that has a legal claim against the charity that the charity can't meet

Understanding potential liabilities will help you to protect yourself and your charity by taking action to reduce the risk. This includes complying with duties covered in this guidance. It also includes deciding whether your charity should become incorporated.

10.1 Personal liability to the charity

Trustees can be held liable to their charity for any financial loss they cause or help to cause. This applies to any type of charity whatever its legal form.

The law generally protects trustees who have acted honestly and reasonably from personal liability to their charity. The Commission and the courts:

- can relieve trustees from liability if they have acted honestly and reasonably and have not benefited from their actions
- rarely enforce liability on an unpaid trustee who has made an honest mistake
- expect higher standards from trustees who act in a professional capacity or are paid for being trustees

Trustees who receive an unauthorised payment or benefit from their charity have a duty to account for (ie repay) it. The Commission can't relieve trustees from this duty.

There is no legal protection for trustees who have acted dishonestly, negligently or recklessly. However, there may be financial protection for those trustees who have made an honest mistake and can rely on the indemnity provisions in the charity's governing document, insurance cover or relief from the Commission or the court.

Find out more:

Charity Commission policy on restitution and the recovery of charitable funds misappropriated or lost to charity in breach of trust

10.2 Liability to third parties

Charities or their trustees can become liable to a third party who has a claim against the charity such as:

- breaches of an employee's terms, conditions or rights
- failing to pay for goods or services, or to fulfil the terms of a contract
- a member of the public being injured on the charity's premises
- liability to any staff pension scheme

If the charity is incorporated, the charity itself will be liable for the claim. Some types of incorporated body (companies, CIOs and Community Benefit Societies) can specifically limit the liability of their trustees and members.

If the charity is unincorporated, the trustees have to sign contracts and other agreements personally, and will have to meet any claim. The charity can normally meet any liabilities that you incur as a trustee provided you have acted honestly and reasonably. (Some charities also have power to indemnify trustees against liability arising from an honest mistake.) But if you incur liabilities that exceed the value of the charity's assets, you could be liable for any amount that the charity can't cover.

Find out more about your charity's legal structure – see section 11 of this guidance.

Find out more:

Vicarious liability of a charity or its trustees

10.3 Criminal liability

In some cases, the charity or its trustees can become liable for offences committed by the charity's staff (for example, under the Bribery Act or corporate manslaughter law).

Find out more about the **Bribery Act** (Transparency International guidance).

10.4 Reduce the risk of personal liability

To reduce the risk of becoming personally liable, you should:

- ensure trustees understand their responsibilities
- ensure the charity can meet its financial obligations, particularly before agreeing to any contract or substantial borrowing
- ensure the charity can meet any obligations to staff pension schemes
- hold regular trustee meetings and keep proper records of decisions made and the reasons for those decisions
- ensure you prevent conflicts of interest from affecting decisions
- ensure any transactions with and benefits to trustees or connected persons are properly authorised
- take appropriate advice from a suitably qualified person when you need to
- if you delegate any powers, give clear written instructions and make sure the instructions are being followed
- ensure the charity has effective management and financial controls including:
 - keep receipts and records of income and expenditure
 - receive regular financial reports
 - file accounts on time
- ensure the charity is complying with other laws that apply to it
- consider whether the charity needs additional insurance or needs to become incorporated

If your charity is unincorporated and employs staff or enters into other contracts, the trustees should seriously consider changing the charity into an incorporated form. You may need to take professional advice about this, particularly in relation to any pension liabilities which could be triggered by incorporation.

Read more about:

How to manage risks in your charity

Charities and insurance

Changing your charity into a company or CIO

Pension rules for charities

Pensions (Charity Finance Group guidance)

11. Your charity's legal structure and what it means

It's important to know your charity's legal structure (eg trust, association, CIO, company) because it affects whether:

- the charity itself can enter into contracts or employ staff, or the trustees must do these things personally
- land is held by the charity itself or by the trustees (or someone the trustees appoint for that purpose)
- trustees' liability is limited
- trustees have specific legal duties that go with that legal structure

11.1 Different legal structures for charities

An 'incorporated charity' is one that's set up in a legal form which makes the charity itself a legal entity. This is called 'legal personality', and means the charity can own property or enter into contracts in its own name. Incorporation gives trustees more protection from personal liability. Some incorporated forms can limit trustees' liability to third parties. The law places duties on board members to prevent the abuse of limited liability.

An 'unincorporated charity' doesn't have legal personality, so can't hold property or enter into contracts in its own name. Trustees' personal liability is unlimited.

This table summarises the characteristics of different legal forms and what they mean for trustees.

Legal form or structure	Incorporated (legal personality)	Title to land held by	Contracts/ employment in the name of	Liability to third parties limited	Additional duties on trustees
Trust	No	Trustees for the charity	Trustees personally (for the charity)	No	No
Association	No	Trustees for the charity	Trustees personally (for the charity)	No	No
Company	Yes	The charity	The charity	Yes	Company law
Charitable Incorporated Organisation (CIO)	Yes	The charity	The charity	Yes	Charities Act and CIO regulations
Corporation created by Act of Parliament	Yes	The charity	The charity	Yes unless excluded by the Act	No
Royal charter body	Yes	The charity	The charity	Incorporation gives some protection	No
Community Benefit Society	Yes	The charity	The charity	Yes	Co-operative and Community Benefit Societies Act

Find out more:

Charity types: how to choose a structure

Running a limited company: Directors' responsibilities

Royal Charter charities

11.2 Unincorporated charities (trusts and unincorporated associations) - holding land

Charities set up by a trust deed, constitution or similar governing document are unincorporated. This means they are not legal bodies in their own right and can't hold property in their own name; it must be held for the charity by trustees.

If the charity trustees don't want to hold legal title for any land or other property themselves, they can appoint a nominee, holding trustees (other individuals) or a custodian trustee (a company or other corporate body that has power to hold property for the charity). The governing document may explain how to do this.

Holding and custodian trustees aren't charity trustees; they can't make decisions about the management of the charity or its property, and must follow the lawful directions of the charity trustees.

You may find it simplest to vest the land in the Official Custodian for Charities. Read about **The Official Custodian for Charities' land holding service**.

Apply to transfer land or property to the Official Custodian.

12. Charity officers - the chair and treasurer

Some trustees have special roles, such as the chair and the treasurer. They are known as officers. You must comply with any specific provisions for officers in your governing document. Trustees can also nominate a trustee to take the lead on a particular matter.

Charity officers don't automatically have any extra powers or legal duties than their co-trustees, but may carry out specific roles or have specific responsibilities delegated to them. However, all trustees remain jointly responsible for the charity. For example, all trustees share responsibility for finances (not just the treasurer). A chair can only make decisions in accordance with any provision in the governing document or delegated authority agreed by the trustees, and should notify the other trustees of any decisions made.

12.1 The treasurer

The treasurer usually takes the lead at board level on:

- making sure the charity keeps proper accounts
- reviewing the charity's financial performance
- drawing up or reviewing policies for finance and investment
- ensuring that the charity has robust and effective financial controls in place
- liaising with finance staff and with the charity's independent examiner or auditor
- reporting on financial matters to the members, in a membership charity

In larger charities the treasurer may share these responsibilities with a finance committee, and staff may carry out day to day finance functions.

Find out more:

The Honorary Treasurer's Forum

12.2 The chair

The role of the chair may vary depending on the charity's circumstances. The chair usually:

- helps plan and run trustee meetings (and in a membership charity, members' meetings)
- takes the lead on ensuring that meetings are properly run and recorded
- takes the lead on ensuring that trustees comply with their duties and the charity is well governed
- might have a second or casting vote if a vote on a trustees' decision is tied, but only if this is specified in the charity's governing document
- may act as a spokesperson for the charity
- acts as a link between trustees and staff
- line manages the chief executive on behalf of the trustees

A Chair's Compass - A guide for chairs of charities and non-profit organisations.

13. Technical terms used in this guidance

This section explains some legal and technical terms used in this guidance.

‘Beneficiary’ or ‘beneficiaries’ means a person or group of people eligible to benefit from a charity. A charity’s beneficiary group is usually defined in its governing document. Some charities call their beneficiaries clients or service users.

The ‘Charities Act’ is the Charities Act 2011. This guidance occasionally refers to specific powers under this Act.

A ‘charitable incorporated organisation’, or ‘CIO’, is an incorporated legal form designed specifically for charities. See section 11 of this guidance for more detail.

A ‘charity’ is any organisation set up under the law of England and Wales for solely charitable purposes.

The ‘Commission’ means the Charity Commission, the regulator for charities in England and Wales.

A ‘community benefit society’ is an incorporated legal form in which charities can be set up. It is similar to a limited company. Community benefit societies are registered by the Financial Conduct Authority. Charitable community benefit societies are currently exempt charities.

‘Excepted charities’ don’t have to register with the Commission or submit annual returns. Apart from that, the Commission regulates them and can use any of its powers if it needs to. This only applies to specified churches, Scout and Guide groups and armed forces charities whose income is below £100,000. Read more about **excepted charities**.

An ‘exempt charity’ is exempt from registration and direct regulation by the Commission. Most exempt charities have a different charity regulator (or ‘principal regulator’). Trustees of exempt charities have the same basic duties as other charity trustees. Read more about **exempt charities**.

The ‘governing document’ is the legal document that sets out the rules that govern a charity. These include the charity’s objects and, usually, how it must be administered. It’s usually a trust deed, constitution, CIO constitution or articles of association. Some charities have a different type of document such as a conveyance, will, royal charter or Commission scheme. **Find out more about governing documents.**

‘Have regard to’ does not have a strict legal definition, but generally means ‘take into account’ or ‘consider’, rather than ‘comply with’.

‘In the charity’s best interests’ means what the trustees believe will best enable the charity to carry out its purposes for the public benefit. See section 6 of this guidance for more detail.

An ‘incorporated charity’ means a charity formed as a company, CIO, royal charter body, community benefit society or a corporation created by Act of Parliament. Being incorporated means the charity itself is a legal body. It can own property or enter into contracts in its own name. Incorporation gives trustees more protection from personal liability. See section 11 of this guidance for more detail.

Misconduct includes any act (or failure to act) that the person committing it knew (or ought to have known) was criminal, unlawful or improper.

Mismanagement includes any act (or failure to act) that may cause charitable resources to be misused or the people who benefit from the charity to be put at risk.

A charity's 'purpose' is what it is set up to achieve (for example, relieving poverty or promoting health). A charitable purpose is one that:

- falls within one or more of 13 'descriptions of purposes' listed in the Charities Act
- is for the public benefit (the 'public benefit requirement')

A charity's 'objects' are a written statement of its purposes - they must be exclusively charitable.

A 'registered charity' is a charity registered with the Commission.

A 'suitably qualified person or adviser' is someone who the trustees could reasonably expect to be competent to advise them about a particular matter. This includes professional advisers (such as solicitors, accountants and surveyors). It could also include (for example) a member of the charity's staff, a suitably qualified trustee or an adviser from another organisation.

'Trustee' means a charity trustee. Charity trustees are the people responsible for governing a charity and directing how it is managed and run. The charity's governing document may call them trustees, the board, the management committee, governors, directors, or something else. The Charities Act defines the people who have ultimate control of a charity as the charity trustees, whatever they are called in the charity's governing document:

- a 'custodian trustee' is a corporation appointed to hold property for a charity; it isn't a charity trustee and must act on the lawful instructions of the charity trustees
- 'holding trustees' are individuals appointed to hold property for a charity; they aren't charity trustees, they must act on the lawful instructions of the charity trustees and in accordance with any provisions in the governing document

An 'unincorporated charity' is a charity set up as a trust or association. Being unincorporated means the charity isn't a legal body (so it can't hold property or enter into contracts) in its own right. Trustees' personal liability isn't limited. See section 11 of this guidance for more detail.



Teitl adroddiad: <i>Report title:</i>	The NHS' 75th Birthday, 2023			
Adrodd i: <i>Report to:</i>	BCUHB Charity and other related Charities (Working Name: Awyr Las, Registered Charity Number: 1138976) Trustees Meeting			
Dyddiad y Cyfarfod: <i>Date of Meeting:</i>	Thursday, 24 November 2022			
Crynodeb Gweithredol: <i>Executive Summary:</i>	<p><i>This presentation aims to provide an opportunity for all Board Members to contribute to the planing for the NHS 75th birthday in 2023.</i></p> <p><i>The Charitable Funds Committee are asked to:</i></p> <ol style="list-style-type: none"> <i>1. Note the presentation</i> <i>2. Provide suggestions for activities that could take place across North Wales for the NHS' 75th birthday</i> 			
Argymhellion: <i>Recommendations:</i>	<p><i>The Board is asked to:</i></p> <p><i>Note the content of the presentation and give suggestions for proposed activities or events to celebrate the NHS' 75th burtiday throughout 2023.</i></p>			
Arweinydd Gweithredol: <i>Executive Lead:</i>	Helen Stevens-Jones, BCUHB Director of Partnerships, Engagement and Communications			
Awdur yr Adroddiad: <i>Report Author:</i>	Kirsty Thomson, Head of Fundraising			
Pwrpas yr adroddiad: <i>Purpose of report:</i>	I'w Nodi <i>For Noting</i> <input checked="" type="checkbox"/>	I Benderfynu arno <i>For Decision</i> <input type="checkbox"/>	Am sicrwydd <i>For Assurance</i> <input type="checkbox"/>	
Lefel sicrwydd: <i>Assurance level:</i>	Arwyddocaol <i>Significant</i> <input type="checkbox"/> Lefel uchel o hyder/tystiolaeth o ran darparu'r mecanweithiau / amcanion presennol <i>High level of confidence/evidence in delivery of existing mechanisms/objectives</i>	Derbyniol <i>Acceptable</i> <input checked="" type="checkbox"/> Lefel gyffredinol o hyder/tystiolaeth o ran darparu'r mecanweithiau / amcanion presennol <i>General confidence / evidence in delivery of existing mechanisms / objectives</i>	Rhannol <i>Partial</i> <input type="checkbox"/> Rhywfaint o hyder/tystiolaeth o ran darparu'r mecanweithiau / amcanion presennol <i>Some confidence / evidence in delivery of existing mechanisms / objectives</i>	Dim Sicrwydd <i>No Assurance</i> <input type="checkbox"/> Dim hyder/tystiolaeth o ran y ddarpariaeth <i>No confidence / evidence in delivery</i>
The 'acceptable' assurance level has been selected because this presentation provides trustees with suggested activities and events which have not been fully risk assessed as the 75th birthday planning is at its early stages. N.B. risk assessments and detailed plans will be developed in advance of the execution of all 75th birthday related activity.				
Cyswllt ag Amcan/Amcanion Strategol: <i>Link to Strategic Objective(s):</i>				

	All Strategic Objectives (About the Health Board - Betsi Cadwaladr University Health Board (nhs.wales))
Goblygiadau rheoleiddio a lleol: <i>Regulatory and legal implications:</i>	Charity Commission and Fundraising Regulator Guidance
Yn unol â WP7, a oedd EqIA yn angenrheidiol ac a gafodd ei gynnal? <i>In accordance with WP7 has an EqIA been identified as necessary and undertaken?</i>	No
Yn unol â WP68, a oedd SEIA yn angenrheidiol ac a gafodd ei gynnal? <i>In accordance with WP68, has an SEIA identified as necessary been undertaken?</i>	No
Manylion am risgiau sy'n gysylltiedig â phwnc a chwmpas y papur hwn, gan gynnwys risgiau newydd (croesgyfeirio at y BAF a'r CRR) <i>Details of risks associated with the subject and scope of this paper, including new risks(cross reference to the BAF and CRR)</i>	Key Risks: All risks associated with the charity are listed in the Risk Register: Charitable Funds Committee - Betsi Cadwaladr University Health Board (nhs.wales)
Goblygiadau ariannol o ganlyniad i roi'r argymhellion ar waith <i>Financial implications as a result of implementing the recommendations</i>	N/A
Goblygiadau gweithlu o ganlyniad i roi'r argymhellion ar waith <i>Workforce implications as a result of implementing the recommendations</i>	N/A
Adborth, ymateb a chrynodeb dilynol ar ôl ymgynghori <i>Feedback, response, and follow up summary following consultation</i>	
Cysylltiadau â risgiau BAF: (neu gysylltiadau â'r Gofrestr Risg Gorfforaethol) <i>Links to BAF risks: (or links to the Corporate Risk Register)</i>	All risks associated with the charity are listed in the Risk Register: Charitable Funds Committee - Betsi Cadwaladr University Health Board (nhs.wales)
Rheswm dros gyflwyno adroddiad i fwrdd cyfrinachol (lle bo'n berthnasol) <i>Reason for submission of report to confidential board (where relevant)</i>	N/A

Rhestr o Atodiadau:

List of Appendices:

Appendix 1: The NHS' 75th Birthday



Teitl yr Adroddiad: <i>Report title:</i>	Pen-blwydd y GIG yn 75, 2023			
Yn adrodd i: <i>Report to:</i>	Elusen BIPBC ac Elusennau cysylltiedig eraill (Enw Gweithredol: Awyr Las, Rhif Elusen Gofrestredig: 1138976) Cyfarfod yr Ymddiriedolwyr			
Dyddiad y Cyfarfod: <i>Date of Meeting:</i>	Dydd Iau, 24 Tachwedd 2022			
Crynodeb Gweithredol: <i>Executive Summary:</i>	<p><i>Nod y cyflwyniad hwn yw rhoi cyfle i holl Aelodau'r Bwrdd gyfrannu at y cynllunio ar gyfer pen-blwydd y GIG yn 75 yn 2023.</i></p> <p><i>Gofynnir i'r Pwyllgor Cronfeydd Elusennol wneud y canlynol:</i></p> <ol style="list-style-type: none"> <i>Nodi cynnwys y cyflwyniad.</i> <i>Cynnig awgrymiadau ar gyfer gweithgareddau a allai ddigwydd yng ngogledd Cymru ar gyfer nodi pen-blwydd y GIG yn 75 oed</i> 			
Argymhellion: <i>Recommendations:</i>	<p><i>Gofynnir i'r Bwrdd:</i></p> <p><i>Nodi cynnwys y cyflwyniad a rhoi awgrymiadau ar gyfer gweithgareddau neu ddigwyddiadau i ddathlu 75ain pen-blwydd y GIG drwy gydol 2023.</i></p>			
Arweinydd Gweithredol: <i>Executive Lead:</i>	Helen Stevens-Jones, Cyfarwyddwr Partneriaethau, Ymgysylltu a Chyfathrebu BIPBC			
Awdur yr Adroddiad: <i>Report Author:</i>	Kirsty Thomson, Pennaeth Codi Arian			
Pwrpas yr adroddiad: <i>Purpose of report:</i>	I'w Nodi <i>For Noting</i> <input checked="" type="checkbox"/>	I'w Benderfynu <i>For Decision</i> <input type="checkbox"/>	Am Sicrwydd <i>For Assurance</i> <input type="checkbox"/>	
Lefel sicrwydd: <i>Assurance level:</i>	Arwyddocaol <i>Significant</i> <input type="checkbox"/> Lefel uchel o hyder/tystiolaeth o ran darparu'r mecanweithiau / amcanion presennol <i>High level of confidence/evidence in delivery of existing mechanisms/objectives</i>	Derbyniol <i>Acceptable</i> <input checked="" type="checkbox"/> Lefel gyffredinol o hyder/tystiolaeth o ran darparu'r mecanweithiau / amcanion presennol <i>General confidence / evidence in delivery of existing mechanisms / objectives</i>	Rhannol <i>Partial</i> <input type="checkbox"/> Rhywfaint o hyder/tystiolaeth o ran darparu'r mecanweithiau / amcanion presennol <i>Some confidence / evidence in delivery of existing mechanisms / objectives</i>	Dim Sicrwydd <i>No Assurance</i> <input type="checkbox"/> Dim hyder/tystiolaeth o ran y ddarpariaeth <i>No confidence / evidence in delivery</i>
Dewiswyd y lefel sicrwydd 'derbyniol' oherwydd nad yw'r gweithgareddau a'r digwyddiadau a awgrymir yn y cyflwyniad i ymddiriedolwyr wedi cael eu hasesu'n llawn ar gyfer risgiau gan fod y cynllunio ar gyfer y dathliadau pen-blwydd yn y camau cynnar. D.S. Bydd asesiadau risg a chynlluniau manwl yn cael eu datblygu cyn pob gweithgaredd sy'n ymwneud â phen-blwydd y GIG yn 75 oed.				

Cyswllt ag Amcan/Amcanion Strategol: Link to Strategic Objective(s):	Pob Amcan Strategol (Am y Bwrdd Iechyd - Bwrdd Iechyd Prifysgol Betsi Cadwaladr (nhs.wales))
Goblygiadau rheoleiddiol a chyfreithiol: Regulatory and legal implications:	Canllawiau'r Comisiwn Elusennau a Rheoleiddiwr Codi Arian
Yn unol â WP7, a oedd EqlA yn angenrheidiol ac a gafodd ei gynnal? <i>In accordance with WP7 has an EqlA been identified as necessary and undertaken?</i>	Na
Yn unol â WP68, a oedd SEIA yn angenrheidiol ac a gafodd ei gynnal? <i>In accordance with WP68, has an SEIA identified as necessary been undertaken?</i>	Na
Manylion am risgiau sy'n gysylltiedig â phwnc a chwmpas y papur hwn, gan gynnwys risgiau newydd (croesgyfeirio at y BAF a'r CRR) Details of risks associated with the subject and scope of this paper, including new risks(cross reference to the BAF and CRR)	Risgiau Allweddol: Mae'r holl risgiau sy'n gysylltiedig â'r elusen wedi'u rhestru yn y Gofrestr Risg: Pwyllgor Cronfeydd Elusennol - Bwrdd Iechyd Prifysgol Betsi Cadwaladr (nhs.wales)
Goblygiadau ariannol o ganlyniad i roi'r argymhellion ar waith Financial implications as a result of implementing the recommendations	N/A
Goblygiadau gweithlu o ganlyniad i roi'r argymhellion ar waith Workforce implications as a result of implementing the recommendations	N/A
Adborth, ymateb a chrynodeb dilynol ar ôl ymgynghori Feedback, response, and follow up summary following consultation	
Cysylltiadau â risgiau BAF: (neu gysylltiadau â'r Gofrestr Risg Gorfforaethol) Links to BAF risks: <i>(or links to the Corporate Risk Register)</i>	Mae'r holl risgiau sy'n gysylltiedig â'r elusen wedi'u rhestru yn y Gofrestr Risg: Pwyllgor Cronfeydd Elusennol - Bwrdd Iechyd Prifysgol Betsi Cadwaladr (nhs.wales)
Rheswm dros gyflwyno adroddiad i fwrdd cyfrinachol (lle bo'n berthnasol)	N/A

<i>Reason for submission of report to confidential board (where relevant)</i>	
Rhestr o Atodiadau: <i>List of Appendices:</i> <i>Atodiad 1 Pen-blwydd y GIG yn 75, 2023</i>	



Awyr Las
Blue Sky

Elusen GIG Gogledd Cymru
The North Wales NHS Charity

Pen-blwydd y GIG yn 75, 2023

NHS 75th Anniversary, 2023



Pen-blwydd y GIG yn 70 oed, 2018

NHS 70th Anniversary, 2018



Enghreifftiau o ddulliau codi arian gan Elusennau GIG eraill

Fundraising examples by other NHS Charities





Pen-blwydd y GIG yn
75, 2023
**NHS 75th Anniversary,
2023**

