



**MINUTES OF THE CHARITABLE TRUST FUNDS COMMITTEE AT
11.45 AM ON
THURSDAY 18 SEPTEMBER 2025 IN THE BOARDROOM, NIAS HQ**

PRESENT: Mr P Quinn Committee Chair
Mr J Dennison Non-Executive Director
Mr P Corrigan Non-Executive Director

IN ATTENDANCE:
Ms L Donnelly Interim Director of Finance
Ms S Beggs Manager of Chair and Chief
Executive Office
Mr B McAuley Assistant Director of Finance

1 Apologies & Opening Remarks

The Chair welcomed members to the meeting.

The Chair thanked Ms McAuley for preparing today's papers.

2 Procedure

2.1 Declaration of Potential Conflicts of Interest

The Chair asked those present to declare any potential conflicts of interest now or as the meeting progressed.

No declarations of conflict of interest were made.

2.2 Quorum

The Chair confirmed the Committee as quorate.

2.3 Confidentiality of Information

The Chair emphasised the confidentiality of information.

3 Previous Minutes (10/4/25)

The minutes of the previous meeting held on 10 April 2025 were **APPROVED** on a proposal from Mr Corrigan and seconded by Mr Dennison.

4 Matters Arising

The Committee NOTED the update to the Matters arising.

		UPDATE
1	Item 3 - ToR Process Ms Donnelly agreed to take the feedback on board and put a proposal together for SMT to approve	ToR have been drafted for a CTF Steering Group. These were approved at SMT on 9 September and are being presented to the CTF Committee for noting on 18 September 2025.
2	Item 4 CTF Procedures The Committee suggested a one-page document to include a flow diagram. Ms McAuley agreed to consider and bring back to the Committee.	Updated Financial Procedures for the Charitable Trust Funds, which now include an outline of the role of the CTF Advisory Committee; the role of the CTF Steering Group; and flowcharts showing the governance structure and approval process. These were approved at SMT on 9 September and are being presented to the CTF Committee for noting on 18 September 2025.
3	Item 5 CTF Policy The Committee suggested that another paragraph is added into the Policy about raising awareness of the fund to staff and what the decision-making process is.	This information has been added to the Procedures document, The updated Financial Procedures for the Charitable Trust Funds include flowcharts showing the governance structure and approval process. These together with the updated Policy were approved at SMT on 9 September and are being presented to the CTF Committee for noting on 18 September 2025.
4	Item 6 CTF Finance Report Ms McAuley agreed to discuss with SMT to think about how this is centrally managed (Grants).	A CTF Summary of Activities paper and proposed Expenditure Plan was approved at SMT on 9 September and will be presented to the CTF Committee for noting on 18 September 2025.

5	Item 6 Ms Donnelly agreed to bring a paper to SMT outlining the current position, recommended next steps and to seek the views and insights of SMT's (spending and investing)	A CTF Summary of Activities paper and proposed Expenditure Plan was approved at SMT on 9 September and will be presented to the CTF Committee for noting on 18 September 2025.
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5 **Charitable Trust Funds Terms of Reference**

The Committee **NOTED** the ToR for the Steering Group which are intended to manage the funds internally.

Mr Quinn referred to NIAS assisting at certain event i.e. concerts and he suggested exploring mechanisms for NIAS to highlight the existence of the CTF in order that event organisers might consider contribution to the CTF. Ms Donnelly agreed to speak to Joanna Smylie regarding this suggestion.

ACTION: Ms Donnelly

Ms Donnelly confirmed for Mr Dennison that NIAS don't have the legislative right to generate income and may need to reach out to the Departmental solicitor for advice. Mr Dennison queried if there is a derogation regarding this and Ms Donnelly confirmed it is in the legislation that CTF is not allowed to generate income.

Mr Quinn advised that the suggestion would be very soft touch and that it would only be a mechanism for raising awareness of the CTF to event organisers.

6 **Charitable Funds Proposed Expenditure Plan**

The Committee **NOTED** the overview of the proposed Expenditure Plan for the Charitable Trust Funds in 2025/26.

Ms Donnelly explained that the expenditure plan is based on the finance information to date, which is a live document and as the year progresses it is updated and reported via governance structures.

7 **Summary of Activities**

The Committee **NOTED** the summary of activity in the five months to 31 August 2025.

Table one is the proposed plan and there are key areas of expenditure with key themes as well as a contingency for additional things. The proposed plan is to spend £92k this year.

8 Charitable Trust Funds – Financial Policy

The Committee **NOTED** the Policy for the Charitable Trust Fund within NIAS which represents income donated by the public and consequently carry a duty of care in their administration. This income is generally donated in recognition of services received by the donor or by the donor's family.

9 Charitable Trust Fund Financial Procedures Aug 2025

The Committee **NOTED** the procedures which detail the processes that should be followed by all staff in relation to the management and control of charitable funds. This includes the receipt of donations and charitable trust fund expenditure.

Ms McAuley confirmed for Mr Dennison that NIAS do not intend to implement gift aid as it can only be applied on personal donations and the process and bureaucracy could potentially cost more.

Mr Corrigan queried the spend for items i.e. the purchase of equipment and how NIAS differentiate the difference between what the Department decide and what the CTF provide. Ms McAuley responded that every Organisation will have that decision and it is a judgment call by the steering group. Ms McAuley pointed out that the amendments made to the procedures were driven by comments made at the last Committee.

Ms McAuley advised that NIAS is now a registered charity and Mr Corrigan commended the team on the significant progress in the last year in terms of governance within this area, and he welcomes this process which demonstrates the required due diligence. Ms McAuley advised that this is a recent development and they are still understanding the obligations and will advise on an ongoing basis accordingly.

10 Any other business

No matters discussed.

11 Next meeting:

To be confirmed. The Committee agreed April would be suitable for the next meeting.

THIS BEING ALL THE BUSINESS, THE CHAIR DECLARED THE MEETING CLOSED AT 2.30PM

SIGNED: P Quinn

DATE: 2/4/26
