

Special Purpose Funds Regulations – 5.3

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1. Introduction to SPF Regulations

This document defines and explains the governance of special purpose funds, the role of Fundholders, the types of permitted expenditure and what support is available from fundraising.

The Charity’s Special Purpose Funds (SPFs) depend on the generosity of donors, the great fundraising efforts of patients and hospital staff and the hard work of the Fundholders. The Charity is legally required to spend the SPFs actively and in accordance with donors’ wishes. The Charity also has an obligation to show its donors that their donations are actively spent, and in a manner, which respects their charitable nature.

Without the continued commitment and expertise of Fundholders, the Charity’s SPFs would not be able to deliver the great benefits to patients and staff.

2. Governance over special purpose funds

The Guy's and St Thomas' Charity (the 'Charity') is a charitable company with registered company number 09341950 and registered charity number 1160316. The Charity's objects include support for Guy's and St. Thomas' NHS Foundation Trust ('**GSTT**' or the '**Trust**').

Special Purpose Funds ('SPFs') arise when the Charity creates a fund to accept donated income for specific purposes. These must be within the scope of the Charity's charitable objects and will contain a restriction or designation. They provide funding which is over and above what is normally supported by NHS budgets. Some SPFs constitute separate charities, which are registered with the Charity Commission and all grouped with the Charity for registration and accounting purposes ('**Linked Charities**'). Where a fund was separately registered with the Charity Commission at 1 April 2015 the Charity was appointed as sole corporate trustee of that charity by a scheme of the Charity Commission.

The Board of Trustees for the Charity (the '**Board**') are accountable to the Charity Commission and other regulatory bodies for the appropriate management and use of donated funds.

The Trust Engagement Committee ('**TEC**') is a subcommittee of the Board and oversees the Charity's support for the Trust including the special purpose funds. It is chaired by a Board Trustee and its members include representatives from the Trust, Fundraising Team and individuals with relevant expertise. The TEC reports to the Board and ensures that the SPFs are managed effectively and in a compliant manner.

A '**Fundholder**' is someone who has certain delegated authority from the Charity regarding a SPF.

The 'Fundraising Team' refers to the Charity's fundraising partner, King's College London.

Responsibility is delegated to the Charity's Chief Executive and other members of the Charity's staff (the **Trust Engagement Team**) for the day to day management of the SPFs including updating the content of these Regulations.

King's College London ('**KCL**') is a delivery partner of the Trust through the King's Health Partnership.

3. Role of Fundholders

The Charity has the sole authority to appoint and remove a Fundholder to achieve the charitable object of the donated funds. A Fundholder must be an employee of the Trust or an employee of KCL holding an honorary contract with the Trust and abide by the Rules contained here within. The Charity's officers may also be appointed as Fundholders when necessary.

Fundholders play a crucial role in delivering on the wishes of donors and generating positive impact in the Trust. Fundholders, designated as main or deputy, are delegated the day-to-day management of the SPFs by the Charity. The Charity seeks their expertise to see that the SPFs are used to the best benefit of their charitable object and ultimately for the patients' benefit.

When making decisions or acting in relation to the SPF, the Fundholders are acting as the Charity's delegate. This means that, when taking decisions in relation to the SPF, they are taking those decisions on behalf of the Charity and not on behalf of their employer (the Trust or KCL).

Breaches of the Regulations by Fundholders will mean that they are in a breach of their duties towards the Charity. To the extent that they act in a way which breaches the terms on which the SPF is held, for example by misapplying SPFs or misappropriating funds, they will be causing the Charity to be in breach of trust, as well as personally failing in their duties towards the Charity. The Charity expects Fundholders to disclose any breaches of these Regulations promptly.

Should the Charity have reason to believe an infraction of these Regulations has taken place or believes there to have been poor performance or gross misconduct, it will perform a proportionate investigation into alleged activity. Depending on the outcome of this investigation, the Charity may act including but not limited to:

- Refuse to make payment for claimed items;
- Review Fundholder's role potentially resulting in a warning or the removal of Fundholder;
- Seek recovery of expenditure.

The Charity may also make an onward referral with details of the infraction to:

- Their employer (for example Trust's Internal Affairs);
- The police where criminal activity is suspected to have taken place;
- To relevant regulatory or legal authorities such as the Charity Commission.

The following non-exhaustive list gives examples of offences that the Charity will normally regard as poor performance:

- Unsatisfactory work performance;
- Breaches of relevant Charity policies and procedures;
- Inappropriate behaviour (e.g. fighting, drunkenness, etc);
- Bullying, harassment or victimisation;
- Discrimination on any of the grounds listed in the Charity's Equality, Diversity & Respect Policy e.g. race, gender, sexual orientation, religion or belief, disability, age, gender reassignment, or marital status;
- Persistent lateness or poor timekeeping;
- Serious or repeated failure to follow reasonable requests or instructions.

The following non-exhaustive list gives examples of offences that the Charity will normally regard as gross misconduct:

- Theft, fraud, dishonesty or deliberate falsification of records;
- Offering, promising or giving a bribe or requesting, agreeing to receive or accepting a bribe;
- Fighting, assault or other violent behaviour;
- Incapability at work due to the effect of alcohol or drugs;
- Possession, custody or control of illegal drugs on Charity premises;
- Serious breach of the Charity's rules, policies and procedures;
- Serious negligence which causes loss, damage or injury;
- Conviction of a criminal offence that is relevant to the Fundholder's role with the Charity and renders them unsuitable for their role;
- Conduct likely to bring the Charity's name into disrepute;
- Bullying, harassment, victimisation or discrimination;
- Serious acts of insubordination.

All SPFs must have two Fundholders, a main and a deputy, unless:

- An SPF is managed or overseen by a Committee (Evelina, Cancer or Charitable Fund);
- An SPF is directly managed by the Charity;
- There is an alternative agreement agreed with by the Charity.

If a Fundholder retires from or leaves employment with the Trust or KCL, they will cease to be a Fundholder. Honorary contracts do not entitle individuals to continue to be

Fundholders unless they are also employees of the Trust or KCL. Donations may not be transferred to follow a former Fundholder to a new employer.

The Charity may remove a Fundholder if it is believed that any of these Regulations are not being met. In this case a new Fundholder may be nominated or the Charity may take direct control of the fund.

3.1 Guiding principles for all Fundholders

We've developed the following SPF Fundholder code of conduct to assist Fundholders in understanding their responsibility, and what is required from them as stewards of charitable funds.

a) All Fundholders will:

- Understand their role and level of authority as per these Regulations;
- Act in line with these Regulations and instructions of the Charity. For expenditure, to ensure expenditure is:
 - Reasonable and not lavish;
 - Providing value for money;
 - Delivered in accordance with the charitable objective of the SPF;
 - In line with any necessary charity and tax legislation;
 - Approved by their employer's relevant departments where required.
- Ensure that the presence of the SPF is known within their service;
- Actively spend the SPF and ensure that expenditure above and beyond standard NHS provision;
- Ensure that all activity supported through the SPF is in line with governing policies, principles and procedures of their employer (for example Trust or KCL);
- Be supportive of the work of the Fundraising Team for example to ensure that donations are processed appropriately and in time. See Fundraising section for more detail;
- Submit reporting forms and plans as required;
- Avoid any conflicts of interest or loyalty where possible, and if not possible, declare them and manage appropriately if they do arise;
- Maintain the positive reputation of the Trust and Charity;
- Collaborate with the Charity to raise any issues which may lead to the SPF not being actively used and to actively resolve together.

b) Main Fundholders will:

Act a fund manager for the SPF;

- Produce regular reviews on activities and spending plans as requested or as required for approval of activity;
- Submit claims, expenses and associated materials for processing by Trust and Charity;
- Review and approve of expenditure as requested by Charity;
- Lead the awareness work about the SPF within their area of service with colleagues;
- Act as the 1st point of contact for Fundraising, the Charity and the Trust;
- Nominate and support the deputy Fundholders to understand the role, restrictions and plans of the SPF.

c) Deputy Fundholders will:

- Act as a fund advisor and support the main Fundholder.
- Contribute to regular reviews on activities and spending plans as requested or as required for approval of activity;
- Assist in the submission of claims, expenses and associated materials for processing by Trust and Charity;
- Review and approve expenditure as requested by Charity in the absence of the Main Fundholder;
- Support awareness work about the SPF within their area of service with colleagues;
- Act as the 2nd point of contact for Fundraising, the Charity and the Trust;
- Nominate Fundholders for consideration by Charity and support fellow Fundholders to understand the role, restrictions and plans of the SPF;

3.2 Conflict of interest for Fundholders

Fundholders must act in accordance with the Charity's Conflict of Interest Policy along with those of their employer. A copy of this policy is available on request. In summation, conflicts of interests may arise where an individual's personal or family interests and/or loyalties conflict with those of the Charity. Such conflicts can result in decisions, actions or recommendations which are not in the best interests of the Charity; and risk the impression that the Charity has acted improperly. The aim of this policy is therefore to protect both the Charity and the individuals involved with the Charity from these potential problems and from any appearance of impropriety.

For the policy and procedure to work effectively, Fundholders must:

- Acknowledge any potential conflict of interests they may have;
- Be open with each other on any conflicts of interests they may have;
- Adopt practical solutions;
- Plan ahead and agree with the Charity on how they will manage any conflicts of interest that may arise.

This includes involvement in any body which is (or likely to) make donations or receive payment or any other benefit from the SPF. Fundholders should notify the Charity if they (or any close members of their family) hold a position in any organisation donating to (or likely to donate to) or doing business with (or likely to do business with) the SPF managed before committing any funding.

Although not an exhaustive list, positions with such organisations might include:

- Directorships in private companies or PLC's;
- Ownership or part ownership of private companies, businesses or consultancies;
- Majority or controlling shareholdings in organisations;
- A post of authority in a charity or voluntary organisation;
- Or a spouse or other close relative holding such positions.

In the event of the Charity becoming aware of any breach of this Policy, the Charity will consider this a breach of these Regulations and will take appropriate measures as outlined here within and in the Policy. It may also refer the matter to the Fundholder's employer.

Conflicts of interest or loyalty may also arise where a Fundholder's family members or friends are personally supplying services relevant to the SPF's charitable object and the Fundholder wishes to pay them from the SPF. The Fundholder must notify the Charity of this in advance for approval. The Charity may involve the Fundholder's employer at its discretion for example to verify nature of expenditure.

3.3 Data Protection

Fundholders must act in accordance with the Charity's Data Protection Policy along with those of their host organisation. A copy of this policy is available on request. This policy applies to all Charity staff which is deemed to include delegates when they collect or handle personal data. All staff must be familiar with this policy and are obliged to comply with its terms when accessing, using and processing personal data. Any breach of this policy may result in disciplinary action.

As a rule, the Charity including its delegates should always observe the following data protection principles in the processing of personal data:

- to process personal data fairly, lawfully and transparently in line with individuals' rights;
- to make sure that any personal data is processed for a specific, explicit and legitimate purpose (and no other purposes, without checking with the Charity's Data Protection Lead at info@gsttcharity.org.uk);
- are adequate, relevant and not excessive for the above purposes;
- to make sure personal data that the Charity holds is accurate and up to date;
- to keep personal data for no longer than is necessary for the purposes for which it was collected or obtained; and
- to observe appropriate organisational and technical measures to keep personal data secure against loss, destruction, damage, unauthorised access and misuse.

The Charity are also subject to an 'accountability' principle. This means the Charity must be able to demonstrate compliance with the above principles at all times.

4. Rules governing SPFs

The Charity holds accountability for the SPFs, their compliance with the charitable object and their active use. In order to achieve this, the Charity may make use of various methods to discharge their responsibility including but not limited to the below:

- By Fundholders for activities proposed through approved spending plans;
- By Committees to support grant applications approved at Committee level;
- By the Charity towards existing grants or at the discretion of Charity when it is in best interest of funds.

Each SPF has been allocated to an oversight committee, either the Evelina, Cancer or Charitable Fund. Each of these committees will have access to the available balance within an SPF to make grants from in line with the below levels of authorisation.

Expenditure is approved in line with the Charity's Standing Financial Orders. The below table lays out the sign out levels for commitments.

Level of authorisation	Authorised to approve
Up to £100,000	Fundholder (or relevant Committee) with approval from Charity.
£100,000 to £500,000	Fundholder (or relevant Committee) with approval from Charity and from oversight relevant committee (Evelina, Cancer, Charitable Fund)
£500,000 to £2,000,000	Fundholder (or relevant Committee) with approval from Charity and from TEC

The Charity retains the ultimate control and accountability for the funds and may override any decision deemed to be outside of these Regulations or other governing rules.

The Charity will, from time to time, update these Regulations. Fundholders will be notified of updated Regulations and they will be posted to the Charity's website.

4.1 Active expenditure of SPFs

All Fundholders of SPFs are expected to actively deploy the donated income. Below are guiding principles.

- Expenditure must be in line with the charitable objects of the fund, these Regulations and Charity Commission Guidance;
- Rate of expenditure needs to reflect the rate of income;
- SPFs that have accumulated a balance without approved activity in a spending plan, will be expected to deploy SPFs over a short period as requested by the Charity;
- SPFs are expected to spend at least 25% of the starting balance of donations per year unless otherwise requested by the Charity. Note that this is the starting balance of the donation not the annual starting balance of the SPF;
- SPFs will be subject to an annual performance review.

The Charity may set an annual target for expenditure and if so, will communicate this to Fundholders. The Charity will support Fundholders towards achieving their targets. SPFs will be regularly reviewed and should targets not be met the Charity will act to ensure the donated funds are actively used. For example, the Charity may take the below measures to manage the SPF and encourage expenditure:

- Freezing the SPF from future, unapproved expenditure;
- Closing the SPF to future income so as not to accumulate a larger, unspent balance;
- Changing Fundholders;
- Merging a SPF where the charitable objects permit.

4.2 Setting up a SPF

New SPFs are set up by the Charity to receive donated funds. It is at the Charity's sole discretion whether to accept donated income and set up a new fund. Please contact the Charity for the application form and guidance. Criteria for setting up a new SPF will cover the minimum amount of income, expenditure and behaviour expected of the SPFs and Fundholders.

4.3 Closing or merging SPFs

The Charity is accountable for the appropriate use of all donated funds deployed through SPFs and ensure that fundraising and expenditure is in line with wishes of the donor and Charity Commission guidance. From time to time, the Charity will review the performance of any SPF or Fundholder which may result in the removal of Fundholders, the merger of SPFs or their closure to future donations.

The Charity will endeavour to work with Fundholders and committees to make best use of donated funds. The Charity will alert Fundholders to any changes in the status of the SPF or changes to Fundholders.

4.4 Research funded through SPFs

Charitable research SPFs are those where a donor makes a gift for an area of research.

The Charity will not manage research grants receivable from external bodies (eg the Wellcome Trust, British Heart Foundation). These should be held and administered by Trust or KCL as per their request of the Charity.

The Charity will not administer commercial research funds or accept any income from companies as a payment for services provided, such income should be held and administered by Trust or KCL.

Research is defined as commercial if the contributor (for example a pharmaceutical company) does any of the following:

- Enters or has expenditure under any service agreement, understanding, or contract (either written or unwritten);
- Retains any rights over the ownership of the results of the research;
- Holds the rights over the publication of the results of the research.

All research and development projects to which an SPF contributes, for example through the support of salaries or consumables, must be registered with the Trust's Research and Development Office. The registration number must be notified to the Charity. All such projects must be also approved in advance by the Trust or KCL and the useful benefits of such research must be published in such a way that the public will benefit from the advancement of medical science.

This requirement also applies where a project is supported by a SPF but does not use the Trust's resources, for example the work may be based in a KCL non-clinical laboratory.

The donor (or any other third party) has no rights over the ownership or publication of the research and they must have no preferential access to the research findings.

4.5 Communications, acknowledgement, publicity and branding for SPF supported activity

Any literature produced (including web-based material), must be approved by the Charity's and Trust's communications department and should include all relevant disclaimers. Depending on the content disclaimers may include a statement that the text is for information purposes only and does not constitute professional advice.

Any publication, presentation or poster produced by a Fundholder, or by a member of staff in the benefiting department, must acknowledge a contribution from the SPF and include the Charity's logo. Branding guidelines describing how to use the logo are available from the Charity. Please contact communications@gsttcharity.org.uk for more information.

Fundholders must contact the Charity's Communications Department before publicising in the media or any other publication any project which has received a contribution from a Special Purpose Fund.

Major building works or equipment purchased from SPFs should display a plaque indicating the Charity's support. Please notify the Charity in advance of any planned launch or opening to allow time for appropriate representation.

Fundholders are not permitted to produce or use any branding different to that of the Charity or the Fundraising Team without prior approval from the Charity.

Any plans to refer to the Trustees or to use the Charity's name, logo or a SPF name in any publicity, website, mailshot or other vehicle should be approved by the Charity in advance.

4.6 Direct support by SPFs

In organising direct support for beneficiaries, the Fundholder must set clear limits (agreed in advance with the Charity) as to the scope of that support, whether it be emotional support, medical advice or welfare provision.

- Advice and support given, if medically related or emotional, will usually be generic and information based, and organised in a way which can be therapeutic for those affected by the disorder but not specific to cases;
- Whether given in discussion groups or one-to-one, it must be expressly established that it is not a substitute for diagnosis, treatment, or information from a medical care provider, and does not constitute formal counselling;
- Care must be taken to ensure compliance with data protection and confidentiality rules;
- In relation to one-to-one support, the Fundholder has particular responsibility for selecting, briefing and monitoring the individuals who will offer that service, with a view always to safeguarding the individuals themselves and the patients and others affected by the patient's condition, as well as avoiding any possibility of criticism of or liability for the Trust or the Charity.

4.7 Patient groups supported through SPFs

An SPF may have charitable objects which relate to support for specific patient or user groups and their friends and families.

Where the patient support SPF has a role outside the Trust (for instance in relation to patients of other hospitals and to educating the wider public about the relevant disorder) it must always be clear how the work of the SPF relates to the purposes of the Trust and its hospital services, as well as to the NHS. The Fundholder must brief the Charity about the fund's functions and obtain its authority to involve professionals outside of the Trust or KCL via their spending plan. The Fundholder remains responsible to the Charity for the management and use of the fund.

Some of SPFs benefit from committed supporters who may have been members of the predecessor charity. It is important for the Fundholder to be clear about their role and functions. For example, that they do not have power to commit the use of the assets of the SPF or have any authority over it. The Fundholder should alert the Charity to any potential concerns.

4.8 Intellectual property

Any intellectual property arising from projects or programmes funded by SPFs, shall vest with the host institution (the organisation where the fundholder is employed).

If the host institution decides to withdraw or abandon a patent or other intellectual property, the Charity shall be entitled to take assignment of the property concerned and the host institution shall give the Charity no less than 30 days written notice to enable it to do so effectively.

No rights to any intellectual property arising from the work may be sold or otherwise transferred to a third party without the Charity's prior written agreement, such consent not to be unreasonably withheld. Where such consent is granted, the Charity may impose any conditions in such respect as it sees fit.

As a condition of granting consent to exploit commercially any intellectual property arising out of supported activities, the Charity and the relevant employer shall enter into a revenue sharing agreement in order to agree the terms for sharing any revenue or other benefits generated from the commercialisation of such intellectual property. The parties to this discussion shall be the Charity, the relevant employer and any third party which may have contributed to the generation of such intellectual property

Where intellectual property is exploited without the prior written consent of the Charity, the relevant employer shall pay to the Charity 50 per cent of all income received from the exploitation of the intellectual property. Such a payment will be made prior to the deduction of taxes, expenses or other costs.

4.9 Transparency and accountability

The Charity publicises its SPFs and their purposes as a way of encouraging their effective use. Summaries and overviews of the SPF's activities, income and expenditure are not regarded as confidential and may be published.

5) Expenditure of SPF donated income

At a glance:

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All SPF expenditure must ultimately be for the benefit of Guy's and St Thomas' patients. Due to the charitable nature of the SPFs and the good governance expected from the Charity and Charity Commission, all expenditure must be:

- Reasonable and not lavish;
- Providing value for money;
- Delivered in accordance with the charitable objective of the fund;
- In line with any necessary charity and tax legislation;
- Approved by the relevant departments of the Fundholder's employer, where required.

As the Charity will not reimburse any expenditure which does not satisfy all the above criteria, the Charity encourages Fundholders to contact us for advice before committing to any expenditure that does not clearly fit them.

5.1 Approval and Authorisation

All invoices or orders should be sent to the Charity providing the SPF name or number from which it is to be funded is provided. These will then be added to our online system and sent to the Fundholder for authorisation. Delay to authorising these invoices online will result in a delay to payment so swift authorisation is recommended to ensure suppliers are paid on time.

5.2 Acceptable documentation

Receipts, invoices or supporting documentation should be attached to the claims. Reimbursement of expenses will be managed through the Charity's online expenses system and Fundholders will have unique links for each SPF. Incomplete claim forms will be queried and will delay payment if authorised. The Charity reserve the right not to reimburse claims submitted via requisition form (Paper claim form) where online submission process was possible.

Any invoices for direct payment to suppliers should be forwarded to specialfunds@gsttcharity.org.uk with the SPF number from which it is to be paid.

All invoices or orders should be sent to the Charity providing the SPF name or number from which it is to be funded is provided. These will then be added to the Charity's online system and sent to the Fundholder for authorisation.

Claims must be authorised by at least one Fundholder through the online expense process. Any reimbursement above £250 to a Fundholder personally must be authorised

by another signatory to the fund. Fundholders may not authorise payments for themselves above £250. The only exception to this is where the SPF has only one Fundholder and with approval by the Charity.

If photocopies are supplied (including electronic receipts), it is the Fundholder's responsibility to verify the authenticity of these documents. The Charity reserves the right not to reimburse claims made with duplicates/copies of receipts where the original copy could have been provided.

The Charity will, from time to time, update the claim administration process (including the forms and what constitutes acceptable documentation). Fundholders will be notified of any changes.

Please note that receipts or invoices dating more than one year prior to the date of the claim will not be accepted.

5.3 Purchases, including medical and other equipment

Medical equipment must be purchased in accordance with the Trust's procedures and through the Trust's approved procurement systems to ensure compatibility with existing equipment and adherence to established standards of care. The Charity will not pay for any medical equipment purchased outside of these routes.

All other purchases should wherever possible be made via Trust Procurement and the SPF number used to identify that the expenditure should be recharged to the Charity. By purchasing through the Trust's Procurement discounts or tax benefits may be obtained, thus increasing the impact of charitable spending.

Tax benefits include the zero rating for VAT purposes of certain medical, scientific, computer, video, sterilising, laboratory and refrigeration equipment provided it is used for medical research, training, diagnosis or treatment. If an item which could have been purchased via the Trust's Procurement system with the benefit of zero-rated VAT is instead purchased directly from a supplier, then the Charity reserves the right to refuse to reimburse the cost of the VAT incurred.

Where it is not possible to purchase via the Trust's Procurement system, all invoices from external suppliers must be addressed to the Charity and include Fundholder name and SPF number. The invoice should have a clear description of the purchase.

Equipment may be purchased only if allowed by the objective of the SPF and must be used solely for the purpose of the SPF. The Fundholder is responsible for ensuring that

any equipment (especially electrical goods) purchased outside the normal procurement processes comply with all the relevant GSTT Regulations, the Charity may not reimburse the cost of such equipment until proof to this effect is provided.

All equipment purchased using SPFs becomes the property of the Trust or KCL; equipment which does not become the property of the Trust or KCL will not be allowable expenditure.

5.4 Salaries

Salaries can only be charged if the staff member concerned is undertaking work which falls within the charitable purpose of the fund. All salaries or payments to employees must be paid through the Trust's or KCL's payroll.

Before staff appointments can be made using SPFs to finance them, details of the appointment should be sent to the Charity for authorisation on the Charity's online Salary commitment request form. Guidance for completing this form is available upon request. The Charity will also need to approve the expenditure.

Fundholders are responsible for ensuring there are sufficient funds before committing to support a salary for any period. This includes ensuring that the SPF has no outstanding commitments. Fundholders are also responsible for making the necessary arrangements regarding contracts and other HR procedures with the relevant Personnel and Payroll departments who will then charge the cost of the salary directly to the Charity.

Staff financed through Special Purpose Funds are not employees of the Charity; the Charity does not employ any staff directly using SPFs. As such the Charity will not cover maternity, paternity, sickness, or other special leave through SPFs and will not be able to cover any redundancy costs.

The entire salary cost will be debited from the fund, so that this amount is set aside for recharges. This will be shown on the fund's statement as a commitment and any payments relating to this salary will be debited from the commitment.

Please note that:

- It is the Fundholder's responsibility to ensure salary commitments set up from the SPF reflect the individual's salary and all on-costs (eg National Insurance, Pension Contributions, etc.);
- It is the employer organisation's responsibility to ensure the Charity is correctly and timely invoiced for salary costs;

- On the expiry of a commitment, any remaining balance will be written back to the SPF and the Charity can no longer guaranty funds are available to cover late invoices;
- The Charity is not responsible for any additional costs not agreed when the salary commitment is first set up. Severance and redundancy payments will not be covered by or paid from charitable funds under any circumstances.

5.5 Other reimbursement claims: Travel, subsistence, accommodation and other related expenses

Each claim must be supported with the appropriate details of the journey and its purpose, the authorising Fundholder must satisfy themselves that the expenses were necessary.

a) Travelling expenses (motoring, taxi and car hire)

Mileage allowances will be paid in accordance with the Trust's mileage allowance of 0.56p per mile (as of Apr 2019), subject to the Trust's mileage rate changes, and only where other forms of public transport are not feasible or do not represent better value.

Subject to the production of receipts, individuals using vehicles on an official journey shall be refunded all reasonable car parking, toll and ferry charges. There will be no reimbursement of parking or other motoring fines.

Taxi or cab fares are payable only where other modes of public transport are not feasible. The claimant must provide acceptable evidence to that effect, for example evidence that no trains or buses were running at that time. The Charity will ask for justification for the use of taxis if they are believed to be used in preference to other modes of transport without good reason. Taxi use simply for ease of journey or time savings will not be reimbursed.

Typical reasons as to why public transport is not feasible would include when heavy or bulky items need to be transported, when personal safety is an issue (e.g. staff are required to travel during anti-social hours), when patient safety justifies the saving in time and the expense. Additionally, this could be justified when several staff are travelling together which would result in a net saving. Where these conditions are not fulfilled staff using a taxi shall be entitled to claim the sum they would have paid had they been travelling by public transport.

Car hire for meetings in or outside the UK will only be reimbursed for the duration of the meeting and if the claimant provides sufficient evidence showing that public transport was not feasible or more economic.

b) Travelling expenses (air and rail)

Air travel is permitted where no other form of travel is suitable. Individuals must fly Economy/Tourist class. Business class travel within Europe will not be funded. For travel outside of Europe, and as an exception, business class travel may be allowed with prior agreement of the Charity. First class air travel may not be refunded in any case.

First Class rail travel will only be permitted for travel outside greater London and where the claimant can provide satisfactory evidence that first class was as economical as standard class.

c) Meals and sundry expenses

Meal expenses are allowed when an individual is carrying out fund-related activities and is necessarily absent from home or away from their place of employment.

The following limits apply for meals:

- Breakfast: £8
- Lunch: £20
- Dinner: £32

These limits apply within and outside of the UK.

No alcohol will be reimbursed except for reasonable amounts for staff events (eg Christmas celebrations), group hospitality and for fundraising events (See point Events and parties). The alcohol on these occasions should still be within the limits as above.

Service charges, optional tips, and gratuity are not regarded as charitable expenditure and will not be reimbursed.

d) Hotels and commercial accommodation

When an individual stay in a hotel or other commercial accommodation on fund-related business, reasonable expenses will be reimbursed on the production of receipts such as meals. These can be claimed within the limits above. Additional extras such as newspapers, mini-bar purchases, dry-cleaning etc will not be reimbursed.

Accommodation costs while attending a conference may be claimed for the duration of the conference and where reasonable a night before the beginning of the conference or after it ends.

The Charity expects all individuals staying in hotels or commercial accommodation to seek out best value when booking their stay. The Charity recommends claimants look at good

value for money chains such as Premier Inn, or Holiday Inn, and on occasions Air BnB may provide best value for money. Hotels must not be lavish and charitable funds should not be used for official 5 star rated accommodation. The exception to this is where individuals stay at the venue of a conference they are attending where accommodation packages are offered as part of the registration.

Please note the maximum amount the Charity can reimburse for 1 night is £250 for London and international stays and £150 for the UK, outside of London. These should be considered absolute maximum limits and all reasonable attempts should be made to look for lower priced accommodation where possible. If you are in any doubt about what to book, please check with the Charity first through specialfunds@gsttcharity.org.uk.

5.7 Training, Conference and Course expenses

The topic of the course, conference or event must relate to the charitable objects of the fund. Related expenses may also be charged to the SPF and must be paid within these Regulations.

Any claims in this category must be accompanied by acceptable proof of attendance (eg invitation letter, registration form, certificate of attendance) as well as receipts/invoices etc for any expenses.

Payments in respect of friends, family members or any other person who is not eligible to benefit from the SPF will not be met.

5.8 Employee welfare and entertaining

Expenses are reimbursed only if employee welfare and entertaining expenses are allowable by the fund, details of any expenses under this category should be checked with the Charity before they are committed.

Staff entertaining is not itself a charitable act. However, by the employee's work falls within the charitable purposes of the fund, provision of appropriate benefits and rewards may be viewed as furtherance of the charitable purpose of the fund.

The benefits should not go beyond what a good employer would normally provide and must include all staff eligible to benefit from the fund. Some funds only allow for medical research and therefore staff entertaining and employee welfare related expenses will not be eligible to be claimed through these funds.

a) Events and parties

Certain funds which benefit staff and wards/departments may fund staff parties at times of celebration (eg Christmas or summer) in the interests of staff morale. Unless the SPF exists solely to support such events, the following applies:

- Where an event costs more than £500, Fundholders must obtain the Charity's authorisation using the online Special Events application form. Please contact us if you require a link. Events hosted without prior approval of the Charity may not be funded;
- Events costing £500 or below do not require preapproval from the Charity;
- Only one staff celebration event is allowed per SPF per annum;
- Events must be open to all staff who are eligible to benefit from the fund
- The total costs (including catering and venue) should not exceed the meal limits set above per person. Eg, for an evening celebration, the maximum amount the Charity can pay per person is £32.
- Events not funded include leaving parties, events to recognise an individual's achievements or contribution and those to celebrate private occasions (eg. birthdays, retirement).

The Charity understands that some departments may not be able to host one event that is inclusive of all staff members (eg due to large number of staff or shift work). In such cases, it is at the Charity's discretion to allow more than one event so that all staff could be included in the celebrations.

All events must not be lavish or risk damaging the reputation of the Charity or the Trust. Therefore, any expenses deemed to be over and above what a good employer would provide will not be funded.

In most cases, events and parties cannot be funded from funds which are subject to a formal donor-imposed restriction specifying a direct patient benefit.

b) Hospitality

Hospitality is defined as the friendly reception and entertainment of guests or visitors whose work normally falls within the object of the fund.

Hospitality is only allowed where it is shown to provide tangible benefits in the furtherance of the object of the fund. This might include payments relating to visiting researchers or lecturers who provide valued services in connection with the fund.

Such expenses will only be reimbursed if express permission has been given in advance by the Charity, the only exception being hospitality costs of £20 or under which may be claimed retrospectively if adequate explanation as is provided.

Where a Fundholder expects a number of hospitality claims over the period of 1 year, the Charity could grant permission to cover all of these claims given that adequate information describing the events and their purpose is received.

Hospitality must be connected to bona fide meetings or seminars which disrupt normal meal arrangements or may be provided in circumstances where it would be discourteous to fail to offer hospitality.

Before agreeing to meet hospitality costs, the Charity will require sufficient details to justify the expenditure. This will include:

- Name and titles of the person(s) receiving the hospitality;
- The reason that the Fundholder considers the hospitality desirable;
- Estimated cost.

Fundholders should use the meal limits above to gauge the cost of hospitality per person. The Charity accepts that if a visiting speaker or lecturer has given up their time for free, an above standard venue may be appropriate; please contact the Charity before any such expenditure is committed.

In no circumstances will the costs of expenditure for partners, friends and family be reimbursed.

c) Staff and departmental meetings

Departmental meetings, training days and similar activities will only be funded if they fall under the purpose of the SPF and are open to as many as possible of those who benefit from the fund. Events to celebrate an individual's contribution or long service are not eligible for support from special funds.

Meals and refreshments relating to such activities must be within the limits set above, expenses relating to venue and AV equipment is allowable if the Fundholder could demonstrate the need for these expenses (eg. due to lack of meeting space in the department).

d) Gifts and presents

In the case of funds for staff and patient welfare, it may be appropriate to use donations for the purchase of gifts. Retirement, leaving or long service celebration gifts may not be purchased from Special Purpose Funds.

For patients, modest gifts for all inpatients entitled to benefit from the SPF may be purchased at times of celebration (eg Christmas). The only exception would be birthday

gifts for inpatient children, which could be purchased for a named child and outside normal celebration times.

For staff, gifts must be modest and in line with what a good employer would normally provide. Gifts may not be awarded to selected individuals but must be for all staff of a certain grade/group eligible to benefit from the SPF and may be purchased at times of celebration only (eg Christmas).

All gifts must not cost more than £10 per person per celebration, gift vouchers are allowable only if they cannot be exchanged for cash. The exception to this is when gifts are purchased for volunteers at time of celebration, but please check with the Charity in advance.

5.9 Building works/refurbishment

All buildings work and refurbishment to be funded from a SPF must be carried out through Essentia and must be within the purpose of the fund. The Charity reserves the right not to reimburse the costs of any work undertaken by any other suppliers.

5.10 Payment of fees to staff

All payments of fees to GSTT/KCL staff should be paid through the relevant organisation's payroll department in order to ensure correct deduction of any applicable tax and NICs.

5.11 General office expenditure

Costs incurred which are incidental to the main purpose of the SPF will be allowable, given that they are above what is normally provided by the Trust.

5.12 Research expenditure

Research expenditure will only be allowed if it is within the object of the fund. As long as the materials and services for which payment is requested are applied to the primary objective of the SPF they will be qualifying expenditure.

Items such as attendance at training courses and conferences, and subscriptions can be included with research expenditure as they are means of increasing knowledge which can be applied in carrying out research.

a) Subscriptions

Subscriptions fall into two categories: publications and subscriptions to institutions.

- The charity may pay for subscriptions where:
- They are allowed by the object of the fund;

Are shown to bring genuine added knowledge to the staff team, not just an individual.

The Charity is unable to make subscription payments directly to overseas organisations. Such payments should be made by personal credit card and the sterling cost claimed in the usual way through the online expense form.

The Charity will not pay for professional membership to UK bodies, as these are regarded as the professional obligation of the individual. However, many such subscriptions are allowed by HMRC as deductible from an individual's income, more information could be found the HMRC website (<http://hmrc.gov.uk/list3/index.html>).

6. Fundraising guidance and support for Special Purpose Funds

6.1 Overview of the role of Fundraising and available support to SPFs

Fundraised income enables the Charity to positively impact on the lives of patients and the work of staff of the Trust. The Charity's impact would not be possible without the hard work and determination of the many volunteers and donors who choose to support the Charity in both big and small ways.

In December 2018 a new four-year fundraising strategy was approved by the Charity's Board of Trustees after being collaboratively built with the Trust. This strategy is implemented by the Charity's fundraising partner, King's College London, via a dedicated GSTT directorate in the Fundraising & Supporter Development team, The Fundraising Team. Within the Charity, the Directors of Communication and Engagement (job share) are accountable for this contract and the delivery of the Fundraising strategy reporting to the Charity's Board of Trustees.

Guy's and St Thomas' Charity has engaged the Fundraising Team to fundraise on its behalf and this includes collecting, processing and holding donor information on behalf of the Charity and in accordance with the Charity's instructions. Fundholders may also receive some personal information in relation to donors or others involved with a SPF in their capacity as acting as a delegate of the Charity. Where received, any and all such personal information must be held and used by the Fundholder in accordance with the Charity's data protection policy. If you have any questions please do contact the Charity directly.

If interested in fundraising support, contact the Fundraising team by phone on 020 7848 4701 or email on info@supportgstt.org.uk or info@supportevelina.org.uk.

- All fundholders are responsible for:
- Raising awareness of the Charity and fundraising with patients, families and staff.
- Handling any donations directly received to the SPF and passing them on to the Fundraising Team for processing, using the Hospital Donation Forms provided.
- Signposting supporters interested in fundraising or making a donation to the Fundraising team.
- Attaining support from the Charity when seeking donations outside of the scope of the SPF's charitable objects.
- Working with the Fundraising Team on any planned fundraising activities or materials.
- Supplying information to the Fundraising Team and the Charity on the positive impact of donated funds.
- Complying with these Regulations, GDPR, Charity Commissioner guidance and relevant Regulations.

The Fundraising Team will offer varying levels of support depending on the strategic focus and proposed outcome of the activity. At a minimum, the fundraising team is responsible for the below.

- Coordinating, and where necessary approving, all fundraising activity across the Trust where the Charity will be a recipient of donated income;
- Processing donated income (where the SPF is permitted to accept income and donations are in line with the charitable objects of the fund);
- Assessing support requirements and offering the appropriate level of support to fundraisers;
- Submitting applications on behalf of the Charity for support from Trusts and Foundations;
- Supplying fundraisers with fundraising literature, donation forms, collections tins and marketing material;
- Handling all fundraising enquiries;
- Supplying donation forms and guidance for handling donated income;
- Legacy support and guidance to Fundholders and potential donors;
- Managing the gift agreement process between donors, Trust, Fundraising and the Charity;
- Running mass fundraising events or managing the Charity's placement at these;
- Raising awareness of the Charity at events and supporting fundraisers, donors and Fundholders to participate;
- Training the Trust's staff on how to fundraise for example as part of the induction; a basic fundraising skills workshop and an advanced fundraising skills workshop;

- Acknowledgement of donations: All gifts received will be processed and acknowledged by the Fundraising team. Where appropriate, Fundraising will work with clinicians, drafting letters for them to sign, typically for gifts over £5,000.

Should the strategic focus and proposed outcome of the activity warrant additional support, the Fundraising team will be able to offer additional support. This may include a tailored fundraising plan, 1:2:1 support to Fundholders and donors, creation of bespoke materials along with support to engage potential donors.

Please be aware that for some requests, the Fundraising may need additional forewarning. The Fundraising Team will be able to advise of what would be a reasonable time frame for additional support at the point of enquiry. For example, producing bespoke materials will typically require a lead time of 3-4 weeks.

6.2 General guidance

The acceptance of money as a charitable donation is entirely at the Charity's discretion. It is important that any contributions do not carry any conditions which fall outside the Charity's objects or are restricted in such a way that fulfilling the donor's wishes will not be possible. All restrictions need to be in line with an SPF's charitable objects. Donated income with new, additional or altered restrictions needs to be agreed by the Charity in advance and may be refused.

The Charity will only accept voluntary income i.e. donations and legacies. Payments for services provided, or where the donor expects something in return for their donations are not considered voluntary. Fundholders who receive grant income, sponsorship income or income from any commercial activity must check with the Charity in advance that the income is acceptable and must provide adequate backup information in respect of such income. This is due to the fact that income arising from these activities may be subject to tax or give rise to liabilities on the Trustees or the Charity.

Charitable funds must not be used as a banking facility i.e. to deposit money at will and withdraw it on demand. Unless otherwise agreed with the Charity, once monies are donated into a SPF they are available to all those benefiting from the SPF and will not be held for a specific person or item.

6.3 Processes relating to donations

All cash and cheque donations should be accompanied by a Hospital Donation Form. These forms are triplicate copies to enable the donor, Fundholder and Fundraising Team to each have a copy. These forms are supplied by the Fundraising Team and should you need one please contact the team.

Fundholders should always try to get the donor to complete this in order to take advantage of Gift Aid and state the donor's intentions, noting that Fundholders cannot complete the Gift Aid declaration on behalf of a donor.

Unless a SPF is stated to the contrary, donations will be credited to the Charity's general purpose funds; hence the importance of ensuring that the SPF name and number are clearly identifiable on the donation form and any accompanying documentation.

Donations paid directly into the Charity's bank accounts

Fundholders must ensure any donations which are made by bank transfer to the Charity's donation accounts clearly state the SPF number in the payment reference; failure to do so may lead to the donations being credited to the wrong fund.

Fundholders should email the Fundraising Team on info@supportgstt.org.uk to let them know to expect any donations made directly to the bank account.

Bank name	Natwest
Reference	SPF code and & Donor Surname
Sort code	60-60-04
Account Number	45150559
Address	Lambeth North Branch, 91 Westminster Bridge Road London SE1 7HW

For transfers made from overseas, the below information may also be required.

IBAN	GB24NWBK60600445150559
SWIFT / BIC	NWBKGB2L

The Charity will make best endeavours to find the appropriate SPF for unidentified donations.

Where a Fundholder identifies a donation for a specific SPF, they must produce acceptable evidence from the donors to this effect (eg. a letter or email from the donor stating the donation amount and what it was intended for). Any donations not identified within 3 months of their receipt will be credited to the Charity's general funds.

a) Donations by cheque

Cheques must be made payable to 'Guy's and St Thomas' Charity'. Cheques should be sent by post to:

Guy's and St Thomas' Fundraising Team
Virginia Woolf building, 2nd Floor
22 Kingsway
London WC2B 6LE

All cheques must be accompanied by a donation form, or where not possible a note stating the donor name and address details so the Fundraising Team can send an acknowledgement, along with the SPF number to ensure the gift is correctly allocated.

b) Cash Donations

Any cash donations should be delivered in person to the GSTT Cashiers as soon as possible. Please note that a donation form will still be required and cash should be delivered in a sealed envelope, with the following information on the outside:

FAO Guy's and St Thomas' Charity Fundraising
Fund:
Cash Amount:
Print name:
Signature:

c) Online donations

Donations may be made over a secure link through the relevant Fundraising website.

d) Gift Aid

If the donor is a UK taxpayer, Guy's and St Thomas' Charity can reclaim the tax on their donation and receive an extra 25p for every £1 donated. The value of Gift Aid will be credited to the SPF alongside eligible donations.

The Hospital Donation Forms have a section where donors can indicate whether they're eligible for Gift Aid and provide the relevant details and signatory for the Charity to claim the money from the HMRC. Fundholders should make every effort to encourage donors to complete and sign the Gift Aid section of the form.

6.4 Data records and thanking donors

As Data Processors for Guy's and St Thomas' Charity, the Fundraising Team are responsible for collecting, processing and holding donor information on behalf of the Charity.

It is essential that donors are always thanked for their gifts in an appropriate way. If a donation is sent directly to the Fundholder, it is their responsibility to collect the donor's details for the Fundraising Team to issue thank you letters.

The Fundraising Team will thank all donations using relevant thank you wording. Donations will be banked and thanked on Fundraising letterhead within 5 days of receiving the donation.

Special Purpose Funds who want to thank donors directly

There may be occasions when a Fundholder may wish to thank the donor directly. These requests will be reviewed on a case by case basis, please contact the Supporter Care Team on 0207 848 4701 or email info@supportgstt.org.uk to discuss your requirements. Please note personal data will only be shared if the requestor has signed and returned a confidentiality agreement.

In order for Special Purpose Funds to use their own thank you letter templates and thank all their donors directly they must:

- Submit a specific request to the Fundraising Team and Charity and have a case to support the request
- Have an annual fundraising income of over £50,000
- Be authorised by the Charity to have its own brand and website, and means of contacting patients/supporters
- Be compliant with all Charity governance and spending requirements
- Sign and return a confidentiality agreement

- If this request is granted, then the Fundraising Team would still receipt all donations on Fundraising letterhead and pass the details on to the SPF to send the relevant thank you letter.

6.5 Income from trading activities

a) Goods and services

Where employees of GSTT or KCL are engaged in generating income through either selling goods or providing services, e.g. laboratory fees, then this income should be paid to their employer, either GSTT or KCL, as it is normally their facilities that are being used.

The Charity will not usually administer any income that arises from the provision of services or goods. Fundholders must seek the permission of the Charity if they intend to credit a SPF with income from any trading activities.

The Charity will contact donor companies when income is suspected to be from trading activities and may return the funds or transfer them to GSTT or KCL if necessary.

b) Organising educational activities and conferences

Special Purpose Funds may not normally be used to organise conferences and educational events where delegates are charged a fee. Conferences organised on GSTT premises, using GSTT resources, should be organised through GSTT budgetary procedures and any related income and expenditure be accounted for through GSTT.

6.6 Income from private patients' fees

All payments to the Charity must be a matter of voluntary donation; patients seen privately must have no obligation to make payments to the Charity.

When fees from private patients are donated to the Charity, they remain the taxable income of the donating consultant. Consultants are fully responsible for any tax payable on any such private fees and for claiming any tax relief. If a donation is made under the Gift Aid scheme, then the donating consultant cannot obtain any personal benefit from the funds donated.

The Charity has established a special scheme to allow private patient income to be paid into the Charity's funds and remain tax neutral. All donations of private patient fees must be made via this scheme and the Charity will refuse to accept any private patient income received by other means. Full details of the scheme are available on request from the Charity.

6.7 Legacies

Leaving a gift in your will to Guy's and St Thomas' Charity costs the donor absolutely nothing now, and is a wonderful way to give something back, perhaps to acknowledge the treatment and care that they or a loved one received.

If a supporter is expressing an interest in leaving a gift in their will, please put them in contact the Fundraising Team who can talk them through the process and any appropriate wording they may need to use to ensure their wishes get fulfilled.

Any queries please get in touch with the Fundraising Team by phone on 020 7848 4701 or email info@supportgstt.org.uk.