

Special Purpose Funds Regulations – 5.4

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Table of Contents

1. Introduction to SPF regulations	4
2. Governance over Special Purpose Funds	4
3. Role of Fundholders	5
3.1 Guiding principles for all Fundholders	7
a) All Fundholders will	7
b) Main Fundholders will.....	7
c) Deputy Fundholders will.....	7
3.2 Conflict of interest for Fundholders	8
3.3 Data Protection	9
4. Rules governing SPFs	10
4.1 Active expenditure of SPFs	11
4.2 Setting up a SPF	11
4.3 Closing or merging SPFs	12
4.4 Research funded through SPFs	12
4.5 Communications, acknowledgement, publicity, and branding for SPF supported activity	13
4.6 Direct support by SPFs	13
4.7 Patient groups supported through SPFs	14
4.8 Intellectual property	14
4.9 Transparency and accountability	15
5. Expenditure of SPF donated income	15
5.1 Approval and Authorisation	16
5.2 Acceptable documentation	16
5.3 Purchases, including medical and other equipment	17
5.4 Salaries	18
5.5 Other reimbursement claims: Travel, subsistence, accommodation and other related expenses	19
a) Travelling expenses (motoring, taxi, and car hire).....	19
b) Travelling expenses (air and rail)	19
c) Meals and sundry expenses.....	20
d) Hotels and commercial accommodation.....	20



5.6 Training, Conference and Course expenses	21
5.7 Employee welfare and entertaining	21
a) Events and parties	21
b) Hospitality.....	22
c) Staff and departmental meetings, and away days.....	23
d) Gifts and presents.....	23
5.8 Building works/refurbishment	24
5.9 Payment of fees to staff	24
5.10 General office expenditure	24
5.11 Research expenditure	24
a) Subscriptions	24
6. Reference guide for expense limits	25
7. Fundraising guidance and support for Special Purpose Funds	26
7.1 Overview of Fundraising	26
7.2 General guidance	27
7.3 Processes relating to donations	27
a) Donations paid directly into the Charity’s bank accounts.....	28
b) Donations by cheque.....	29
c) Cash Donations	29
d) Online Donations.....	29
e) Gift Aid	29
7.4 Data records and thanking donors	30
a) Donations paid directly into the Charity’s bank accounts.....	30
7.5 Income from trading activities	
a) Goods and services.....	31
b) Organising educational activities and conferences	31
7.6 Income from private patients’ fees	31
7.7 Legacies	31
8. Contact Details	32



1. Introduction to SPF Regulations

This document (the 'Regulations') defines and explains the Special Purpose Funds ('SPFs'), the role of Fundholders, the types of permitted expenditure and what support is available. The Foundation may, from time to time, update these Regulations, in which event Fundholders will be notified.

The Foundation's SPFs depend on the generosity of donors, the great fundraising efforts of patients and hospital staff and the hard work of the Fundholders. The Foundation is legally required to spend the SPFs actively and in accordance with donors' wishes. The Foundation 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 Foundation's SPFs would not be able to deliver the great benefits to patients and staff.

2. Governance over Special Purpose Funds

SPFs arise when Guy's and St Thomas' Foundation (the '**Foundation**') creates a fund to accept donations for specific purposes. These specific purposes must be within the scope of the Foundation's charitable objects and will contain a restriction or designation in accordance with the donor's wishes. It is then the responsibility of the Foundation to ensure funds are spent in compliance with the charitable objects and are actively used.

The Foundation is a charitable company with registered company number 09341980 and registered charity number 1160316. The Foundation's objects include support for Guy's and St. Thomas' NHS Foundation Trust (the '**Trust**'). The Foundation is also responsible for three separate charities which represent the areas the Foundation supports at the Trust – the Evelina London Children's Charity, Guy's Cancer Charity and Guy's and St Thomas' Charity. The Foundation operates its SPFs in alignment with these charities.

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

Each SPF has been allocated to an oversight committee, either the Evelina London Children's Charity Committee, Guy's Cancer Charity Committee or Guy's and St Thomas' Charity Committee. The Foundation may also use these committees to award grants from the available balance within an SPF.

Each of the above committees has authority to approve fund activity, but for larger expenditure from SPFs it reports to the Charities Oversight Committee.



A '**Fundholder**' is someone who has certain delegated authority from the Foundation regarding a SPF. Fundholders remain responsible to the Foundation at all times in relation to SPFs.

The Foundation is supported by the Fundraising Team in relation to fundraising for and funding from SPFs.

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

3. Role of Fundholders

The Foundation 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 also holding an honorary contract with the Trust and must abide by these Regulations. The Foundation'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 are delegated the day-to-day management of the SPFs by the Foundation. This means that, when taking decisions in relation to the SPF, they are taking those decisions on behalf of the Foundation and not on behalf of their employer (the Trust or KCL). The Foundation seeks their expertise to see that the SPFs are used to the best benefit of their charitable object and ultimately for the patients' benefit.

Breaches of the Regulations by Fundholders will mean that they are in breach of their duties towards the Foundation. 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 Foundation to be in breach of trust, as well as personally failing in their duties towards the Foundation. The Foundation expects Fundholders to disclose any breaches or potential breaches of these Regulations promptly.

Should the Foundation have reason to believe a breach of these Regulations has taken place or believes there to have been poor performance or gross misconduct, it will investigate. Depending on the outcome of this investigation, the Foundation may act including but not limited to:

- ◆ Refuse to make payment for claimed items or expenses;
- ◆ Review the Fundholder's role, potentially resulting in a warning or the removal of Fundholder;
- ◆ Seek recovery of items or expenditure;
- ◆ Take direct control of an SPF.



SPF Regulations 5.4

- ◆ The Foundation may also make an onward referral with details of the breach to:
- ◆ The Fundholder's employer (for example Trust's Internal Affairs);
- ◆ The police where criminal activity is suspected to have taken place;
- ◆ Regulatory or legal authorities such as the Charity Commission.
- ◆ The following non-exhaustive list gives examples of offences that the Foundation will normally regard as poor performance:
 - ◆ Breach of SPF regulations;
 - ◆ Unsatisfactory performance in managing the fund;
 - ◆ Inappropriate behaviour (e.g. fighting, drunkenness, etc);
 - ◆ Serious or repeated failure to follow reasonable requests or instructions.
- ◆ The following non-exhaustive list gives examples of offences that the Foundation 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;
 - ◆ Being subject to disciplinary procedures by employer;
 - ◆ Serious negligence which causes loss, damage or injury;
 - ◆ Conviction of a criminal offence that is relevant to the Fundholder's role with the Foundation and renders them unsuitable for their role;
 - ◆ Conduct likely to bring the Foundation's name into disrepute;
 - ◆ Bullying, harassment, victimisation or discrimination on any of the grounds listed in the Trust's EDI policies;
 - ◆ 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 London Children's Charity, Guy's Cancer Charity or Guy's and St Thomas' Charity) or the Foundation;
- ◆ There is an alternative agreement agreed with by the Foundation.

If a Fundholder retires from or leaves employment with the Trust or KCL, they will cease to be a Fundholder. Honorary contracts by themselves 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.



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:

- ◆ Understanding their role and level of authority as per these Regulations;
- ◆ Act in line with these Regulations and instructions of the Foundation;
- ◆ Ensure that the presence of the SPF is known within their service;
- ◆ Actively spend the SPF and ensure that expenditure supports initiatives that are 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) and these Regulations;
- ◆ 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 them appropriately and in accordance with the instructions of the Foundation;
- ◆ Maintain the positive reputation of the Trust and Foundation;
- ◆ Collaborate with the Foundation to raise any issues which may lead to the SPF not being actively used and to actively resolve together.

b) Main Fundholders will:

- ◆ Act as 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 the Trust and Foundation;
- ◆ Review and approve of expenditure as requested by the Foundation;
- ◆ Lead the awareness work about the SPF within their area of service with colleagues;
- ◆ Act as the 1st point of contact for Fundraising, the Foundation and the Trust;
- ◆ Nominate and support the deputy Fundholders to understand the role, restrictions and plans of the SPF.



c) Main Fundholders will:

- ◆ Act as 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 the Trust and Foundation;
- ◆ Review and approve of expenditure as requested by the Foundation;
- ◆ Lead the awareness work about the SPF within their area of service with colleagues;
- ◆ Act as the 1st point of contact for Fundraising, the Foundation and the Trust;
- ◆ Nominate and support the deputy Fundholders to understand the role, restrictions and plans of the SPF.

d) 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 the Trust and Foundation;
- ◆ Review and approve expenditure as requested by the Foundation 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 Foundation and the Trust;
- ◆ Nominate Fundholders for consideration by Foundation 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 their employer's conflict of interest policy and the following.

Conflicts of interests may arise where an individual's personal or family interests and/or loyalties conflict with those of the Foundation or the SPF. Such conflicts can result in decisions, actions or recommendations which are not in the best interests of the Foundation and risk the impression that the Foundation has acted improperly. The aim of this policy is therefore to protect both the Foundation and the individuals involved with the Foundation 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 and the Foundation on any conflicts of interests they may have;
- Adopt practical solutions;
- Plan ahead and agree with the Foundation 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 to or receive payment or any other benefit from the SPF. Fundholders should notify the Foundation 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;
- A spouse or other close relative holding such positions.

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 Foundation of this in advance for approval. The Foundation may involve the Fundholder's employer at its discretion for example to verify nature of expenditure.

3.3. Data Protection

The Foundation will process any personal data received in relation to SPFs in accordance with the relevant data protection policy, details of which can be found at:

- The Foundation: <https://gsttfoundation.org.uk/privacy-and-cookies/>
- Evelina London Children's Charity: <https://evelinacharity.org.uk/privacy-cookies-policy/>
- Guy's Cancer Charity: <https://guyscancercharity.org.uk/privacy-cookies-policy/>
- Guy's and St Thomas' Charity: <https://gsttcharity.org.uk/privacy-cookies-policy/>

No personal data, other than in relation to the Fundholder, is anticipated to be shared between the Fundholder and the Foundation. In exceptional circumstances where the Foundation and Fundholders do share personal data, a data processing agreement must be entered into.



4. Rules governing SPFs

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

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

Each SPF has been allocated an oversight committee, either the Evelina London Children's Charity Committee, Guy's Cancer Charity Committee or Guy's and St Thomas' Charity Committee . 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 Foundation's Standing Financial Orders. The below table lays out the sign off levels for commitments.

Level of authorisation	Authorised to approve
Up to £100,000	Fundholder (or relevant Committee) with approval from Foundation.
£100,000 to £500,000	Fundholder (or relevant Committee) with approval from Foundation and from oversight relevant committee (Evelina London Children's Charity, Guy's Cancer Charity, Guy's and St Thomas' Charity)
£500,000 to £2,000,000	Fundholder (or relevant Committee) with approval from Foundation and from Charities Oversight Committee
£2,000,000 upwards	Fundholder (or relevant Committee) with approval from Foundation and The Foundation's Board

The Foundation retains the ultimate control and accountability for the funds and may override any decision taken by Fundholders.



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;
- ◆ 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 Foundation;
- ◆ SPFs are expected to spend at least 40% of the annual opening balance each year in accordance with an approved spending plan, unless otherwise requested or agreed by the Foundation. As part of this spending plan, Fundholders have the option to reserve for a future year a specific sum of money for a particular purpose, with the condition that these reserves must be utilised within a maximum period of two years from the time the reserve sum is agreed with the Foundation. These reserved funds are considered part of the annual active expenditure in the year they are allocated.
- ◆ SPFs will be subject to an annual performance review. Any SPFs which do not receive income are expected to be spent within 2 – 4 years (depending on the size of the SPF). Should they not be spent within this period (or any other period as specified by the Foundation to the Fundholder) the Foundation reserves the right to take direct control of the SPF and/or remove Fundholders.

The Foundation may set an annual target for expenditure different to the above and if so, will communicate this to Fundholders. The Foundation will support Fundholders towards achieving their targets.

4.2. Setting up a SPF

New SPFs are set up by the Foundation to receive donated funds. It is at the Foundation's sole discretion whether to accept donated income and set up a new fund. Please contact the Foundation 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 Foundation is accountable for the appropriate use of all donated funds deployed through SPFs and ensuring that fundraising and expenditure is in line with wishes of the donor and Charity Commission guidance. From time to time, the Foundation will review the performance of any SPF or Fundholder which may result in the removal of Fundholders, the freezing of expenditure, the merger of SPFs or their closure to future donations.

The Foundation will endeavour to work with Fundholders and committees to make best use of donated funds. The Foundation 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 Foundation will not manage research grants receivable from external bodies (e.g., the Wellcome Trust, British Heart Foundation). These should be held and administered by the Trust or KCL as this is a requirement of their institutional research governance processes.

The Foundation 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 the 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 Foundation. 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 communications, acknowledgements or publicity relating to the SPF, the Foundation or any of the Foundation charities must be approved by the Foundation. Use of the logo of the Foundation or the logos of Evelina Children's Charity, Guy's Cancer Charity or Guy's and St Thomas' Charity must receive the express approval of the Foundation. Please contact charitycomms@gsttfoundation.org.uk for more information.

Fundholders must also contact the Foundation's Communications Department before publicising in the media or any other publication any project which has received a contribution from an SPF.

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

Fundholders may not establish websites or social media profiles that relate to SPFs without the prior approval of the Foundation.

4.6 Direct support by SPFs

In organising direct support for beneficiaries, the Fundholder must set clear limits (agreed in advance with the Foundation) 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 Foundation.

Any direct support which is not part of the normal provision of the Trust must be approved by the Foundation.



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. Any patient group which is not part of the normal provision of the Trust must be approved by the Foundation.

The Fundholder must brief the Foundation 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 Foundation for the management and use of the fund.

Some of SPFs benefit from committed supporters who may have been members of a 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 Foundation to any potential concerns.

4.8 Intellectual property

All rights in any intellectual property existing outside of the projects or programmes funded by SPFs, prior to or following, shall remain vested with their original owner.

All rights in any intellectual property arising from projects or programmes funded by SPFs, shall vest with the organisation where the Fundholder is employed.

No rights to any intellectual property arising from projects or programmes funded by SPFs may be sold or otherwise transferred to a third party without the Foundation's prior written agreement. Where such agreement is granted, the Foundation may impose any conditions in such respect as it sees fit (e.g., entering onto a separate agreement, disclosure of information acquired or obtained, and/or sharing of financial returns).

As a condition of granting consent to exploit commercially any intellectual property arising out of supported activities, the Foundation 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 Foundation, 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 Foundation, the relevant employer shall pay to the Foundation 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.

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

4.9 Transparency and accountability

The Foundation 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:

5.1 Approval and Authorisation.....	15
5.2 Acceptable documentation.....	16
5.3 Purchases, including medical and other equipment.....	17
5.4 Salaries.....	18
5.5 Other reimbursement claims: Travel, subsistence, accommodation and other related expenses.....	19
a) Travelling expenses (motoring, taxi and car hire).....	19
b) Travelling expenses (air and rail).....	19
c) Meals and sundry expenses.....	20
d) Hotels and commercial accommodation.....	20
5.6 Training, Conference and Courses expenses.....	21
5.7 Employee welfare and entertaining.....	21
a) Events and parties.....	21
b) Hospitality.....	22
c) Staff and departmental meetings.....	23
d) Gifts and presents.....	23
5.8 Building works/refurbishment.....	24
5.9 Payment of fees to staff.....	24
5.10 General office expenditure.....	24
5.11 Research expenditure.....	24
a) Subscriptions.....	24

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

5.1 Approval and Authorisation

All invoices or orders should be sent to the Foundation providing the SPF name or number from which it is to be funded is given. 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 Foundation's online expenses system and Fundholders will have unique links for each SPF. Incomplete claim forms will be queried and will delay payment even if authorised. No requisition forms (paper claim forms) will be accepted.

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 Fundholder for the same fund. Fundholders may not authorise payments for themselves above £250. The only exception to this is where the SPF has only one Fundholder in which case the Foundation must also approve the expenditure.

Any invoices (either recharge invoices back to the Trust or for direct payment to suppliers) should be forwarded to specialfunds@gsttcharity.org.uk with the SPF number from which it is to be paid. These will then be added to the Foundation's online system and sent to the Fundholder for authorisation.

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



The Foundation will, from time to time, update the above 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 (see Trust intranet for guidance) and through the Trust's approved procurement systems to ensure compatibility with existing equipment and adherence to established standards of care. The Foundation 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 Foundation. 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 Foundation reserves the right to refuse to reimburse the cost of the VAT incurred.

IT equipment which is integral to Trust IT systems or would rely on Trust IT infrastructure or services (eg for repairs) must be purchased via the Trust. This would include computers, software, other hardware, any consultancy or services relevant to such provisions. This provision also applies to any app development or purchase and website development.

Any other IT resource which is external to the Trust may be purchased directly from a supplier and invoiced to the Foundation e.g. online subscriptions which could be accessed via normal internet e.g. Survey Monkey. Please check with the Foundation that your purchase is allowable via this route.

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

The Foundation will seek Fundholder approval via the online system before paying any invoices.

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 Trust Regulations. The Foundation may not reimburse the cost of such equipment until evidence of this compatibility 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 SPF. 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 Foundation for authorisation on the Foundation's online Salary commitment request form. Guidance for completing this form is available upon request. The Foundation 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 recharge the cost of the salary directly to the Foundation.

Staff financed through SPFs are not employees of the Foundation; the Foundation does not employ any staff directly using SPFs. As such the Foundation 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:

- a. 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.);
- b. It is the employer organisation's responsibility to ensure the Foundation is correctly and timely invoiced for salary costs;
- c. On the expiry of a commitment, any remaining balance will be written back to the SPF and the Foundation can no longer guarantee funds are available to cover late invoices;
- d. The Foundation 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**.
- e. Should additional funds be needed in exceptional circumstances, approval from the fundholder and the Foundation will be required.



- f. Recharge invoices relating to salaries paid more than 12 months ago by the employer will not be paid.

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 (correct as of 2022), 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 Foundation 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 Foundation. First class air travel may not be refunded in any case.

If the claimant wishes to pay the difference between business class and standard class themselves, the difference in cost must be evidenced and the Foundation will cover the standard class fare.



Additional costs or upgrades such as extra leg room, overweight luggage or additional hold luggage will not be covered by the Foundation.

Standard rail fares can be claimed if supported by valid receipt. 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 (no alcohol)
- Dinner: £35 (no alcohol)

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 stays 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 (5.5c). 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 Foundation expects all individuals staying in hotels or commercial accommodation to seek out best value when booking their stay. The Foundation 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 Foundation 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 Foundation first through specialfunds@gsttcharity.org.uk.

Upgrades to room bookings which take the cost of a room beyond the limits above will not be reimbursed and must be covered by the claimant themselves.

5.6 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 the limits as noted above for meals, travel and accommodation.

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.

The Foundation may cover conference fees in advance of attending but will require a certificate of attendance to be sent following the event. If the Foundation does cover these costs in advance, and the event is then cancelled or claimant is not able to attend, then the money should be returned to the SPF. Please contact the Foundation at specialfunds@gsttcharity.org.uk for details on how to do this.

5.7 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 Foundation before they are committed.

Staff entertaining is not itself a charitable act. However, if 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, summer or other cultural celebration) 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 Foundation's authorisation using the online Special Events application form. Please contact us if you require a link. Events hosted without prior approval of the Foundation may not be funded;
- Events costing £500 or below do not require pre-approval from the Foundation;
- 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 Foundation can pay per person is £35;
- 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 Foundation 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 Foundation'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 Foundation 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, or those which are set up specifically for research or education.

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 Foundation, the only exception being hospitality costs of £20 or under which may be claimed retrospectively if adequate explanation is provided. Where a Fundholder expects a number of hospitality claims over the period of 1 year, the Foundation 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 Foundation 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 Foundation 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 Foundation 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, and away days

Departmental meetings, training days and similar activities supporting professional development and learning 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 are allowable if the Fundholder could demonstrate the need for these expenses (eg, due to lack of meeting space in the department). Additional allowances for tea and coffee for refreshment breaks can be covered at up to £5.00 per person per event.

In addition, the Foundation will support costs relating to staff well-being events from eligible funds, for up to 2 events per year. Costs must be in line with the costs outlined in the table below. An event form must be submitted before the event so we can check costs and eligibility.

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 SPFs.

For patients, modest gifts for all inpatients entitled to benefit from the SPF may be purchased at times of celebration (e.g. 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 (e.g. Christmas) or for well-being purposes.. A maximum of 2 gifts per staff member per year



is allowed (one for a celebration such as Christmas and one for well-being if your SPF allows this)

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 Foundation in advance.

5.8 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 Foundation reserves the right not to reimburse the costs of any work undertaken by any other suppliers.

5.9 Payment of fees to staff

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

5.10 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.

5.11 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 Foundation may pay for subscriptions to publications 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 Foundation 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 Foundation will not pay for professional membership to UK bodies, as these are regarded as the professional obligation of the individual. However, many such membership 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. Reference guide for Expense limits

Expense type	What is allowed?
Accommodation	<p>Hotel accommodation can be covered as follows:</p> <ul style="list-style-type: none"> • London and internationally – up to £250 per night • UK outside of London – up to £150 per night • Upgrades beyond these limits will not be covered
Meals	<p>The following limits apply for meals:</p> <ul style="list-style-type: none"> • Breakfast - £8 • Lunch - £20 • Dinner £35 <p>Please note alcohol will not be reimbursed.</p>
Travel – rail or air	<p>Standard air and rail fares will be covered.</p> <p>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.</p> <p>No upgrades such as leg room/additional baggage will be covered.</p>
Travel – car or taxi	<p>Mileage claims for 56pence per mile can be covered if details of journey are provided.</p> <p>Reasonable parking costs and toll charges can be covered with provision of receipt.</p> <p>Parking or other motoring fines will not be covered.</p> <p>Taxis only covered in limited circumstances, please refer to 5.5a.</p>
Events (celebration)	<p>Only if SPF allows.</p>



	<ul style="list-style-type: none"> • One event per year • Up to £35 per person attending • Limited amount of alcohol allowed • Event form must be submitted • Limit includes food, drink and venue hire
Gifts	<p>Only if SPF allows.</p> <p>Staff gifts:</p> <ul style="list-style-type: none"> • £10 per member of staff • Maximum 2 gifts per year (one at a time of celebration, e.g. Christmas, and another for staff well-being events) <p>Patient gifts:</p> <ul style="list-style-type: none"> • £10 per patient • One gift per year • Birthday gifts for in-house patients at Evelina may be purchased for up to £10 per child.
Meetings/away days and well-being events	<p>Meal costs for half or all-day away days can be covered within the meal limits set out above.</p> <p>Tea and coffee for refreshment breaks can also be covered for up to £5 per person per day.</p> <p>Up to 2 staff well-being events can be covered for up to £35 per person inclusive of any food, if SPF allows</p>

7. Fundraising guidance and support for Special Purpose Funds

7.1 Overview of Fundraising

The Fundraising Team fundraises on behalf of the Foundation, and this includes collecting, processing and holding donor information on behalf of the Foundation and in accordance with the Foundation's instructions.

Fundholders may wish to support fundraising for SPFs and may do so in their own capacity. Fundholders are able to access fundraising support from the Fundraising Team by phoning 020 7848 4701 or emailing hello@gsttcharity.org.uk



The Fundraising Team will be able to advise on whether and what type of support may be available for specific initiatives. To ensure that sufficient time is available, Fundholders wishing to seek support should contact the Fundraising Team at the earliest opportunity.

7.2 General guidance

The acceptance of money as a charitable donation is entirely at the Foundation's discretion. It is important that any contributions do not carry any conditions which fall outside the Foundation'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 Foundation in advance and may be refused.

The Foundation 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 are contacted about grant income, sponsorship income or income from any commercial activity must refer these to the Fundraising Team, please contact the Team on (020 7848 4701 hello@gsttcharity.org.uk).

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 Foundation, 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.

7.3 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.

The Foundation may introduce a Donation Leaflet to replace the Hospital Donation Form and will notify Fundholders of any revised processes which apply to such leaflets.

If fundholders have no access to a Hospital Donation Form prior to a Donation Leaflet being available, please contact the Fundraising team for advice on what information to collect from donors.

Fundholders should always try to get the donor to complete the Hospital Donation Form or Donation Leaflet 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. If you are sharing bank account details directly with supporters, please ensure to let the Fundraising Team know so the donation is expected.



SPF Regulations 5.4

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

a. Donations paid directly into the Charity's bank accounts

Fundholders must ensure any donations which are made by bank transfer to the Foundation'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 hello@gsttcharity.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	London Bridge Branch, 10 Southwark Street, London, SE1 1TJ

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

IBAN	GB24NWBK60600445150559
SWIFT / BIC	NWBKGB2L

The Foundation 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 Foundation's general funds.

b. Donations by cheque

Cheques must be made payable to '**Guy's and St Thomas' Foundation**'. 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 leaflet, or where not possible a note stating the donor's name and address details so the Fundraising Team can send an acknowledgement, along with the SPF number to ensure the gift is correctly allocated. For donors/fundholders who would like to give a cheque donation onsite to the cashiers, there are freepost envelopes at Guy's Hospital Cashiers and St Thomas' Hospital cashiers for the donors to send the cheque directly to our office which allows the team to process the donation and send an acknowledgement to the donor quicker.

c. Cash Donations

Any cash donations should be delivered in person to the GSTT Cashiers as soon as possible. Please note that a donation form or leaflet 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' Foundation Fundraising

Fund:

Cash Amount:

Print name:

Signature:

d. Online donations

Donations may be made over a secure link through the Fundraising websites:
<https://gsttcharity.org.uk/donate/>; <https://guyscancercharity.org.uk/donate/>; and
<https://evelinacharity.org.uk/donate/>

e. Gift Aid

If the donor is a UK taxpayer, Guy's and St Thomas' Foundation 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 (or leaflets) have a section where donors can indicate whether they're eligible for Gift Aid and provide the relevant details and signatory for the Foundation



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 or leaflet.

7.4 Data records and thanking donors

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

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.

a) 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 hello@gsttcharity.org.uk to discuss your requirements. Please note personal data will only be shared if the requestor has signed and returned a data processing 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 Foundation and have a case to support the request
- ◆ Have an annual fundraising income of over £50,000
- ◆ Be authorised by the Foundation to have its own brand and website, and means of contacting patients/supporters
- ◆ Be compliant with all Foundation governance and spending requirements
- ◆ Sign and return a confidentiality agreement
- ◆ Complete any training required by the Foundation
- ◆ 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.



7.5 Income from trading activities

a. Goods and services

Where employees of the Trust 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 the Trust or KCL, as it is normally their facilities that are being used.

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

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

b. Organising educational activities and conferences

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

7.6 Income from private patients' fees

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

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

7.7 Legacies

Leaving a gift in a will to Guy's and St Thomas' Foundation 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.



SPF Regulations 5.4

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 hello@gsttcharity.org.uk

8. Contact Details

Department	Purpose	Contact
Special Funds	General	specialfunds@gsttcharity.org.uk
Foundation Data Protection Lead	Data Protection	info@gsttfoundation.org.uk
Foundation Communications team	Communications	charitycomms@gsttfoundation.org.uk
Trust Research and Development	Research governance	r&d@gstt.nhs.uk
Fundraising	Enquiries about donations	Hello@gsttcharity.org.uk

