



A Guide to Managing Funds

November 2023

nhslothiancharity.org



@nhslothcharity

NHS Lothian Charity is a registered Scottish charity (No. SC007342)

How to use this guide

We are delighted to work together with you to facilitate the use of charitable funding to help your teams go above and beyond, and continue to provide exceptional care to your patients and colleagues.

To help you effectively manage the funds that you are responsible for and meet the wishes of grateful donors who have generously supported your ward, department or service, we have put together the following guide. We know it is a long document, so we've tried to split the information up into easy to manage sections so that you can quickly get to the information that you need.

Some of the documents that are linked within this guide are only available on the [NHS Lothian intranet](#). You will therefore need to be logged into the NHS Lothian system to access these.

If you have any questions, we are here to support you in any way we can, so just get in touch with one of the team below.

Thank you for taking time to read through and familiarise yourself with the information contained in this guide.



Best wishes,

A handwritten signature in blue ink that reads "Jane".

Jane Ferguson
Charity Director

Get in touch

Our team is on hand to answer any questions you may have, so get in touch:

Fund-related and general enquiries:

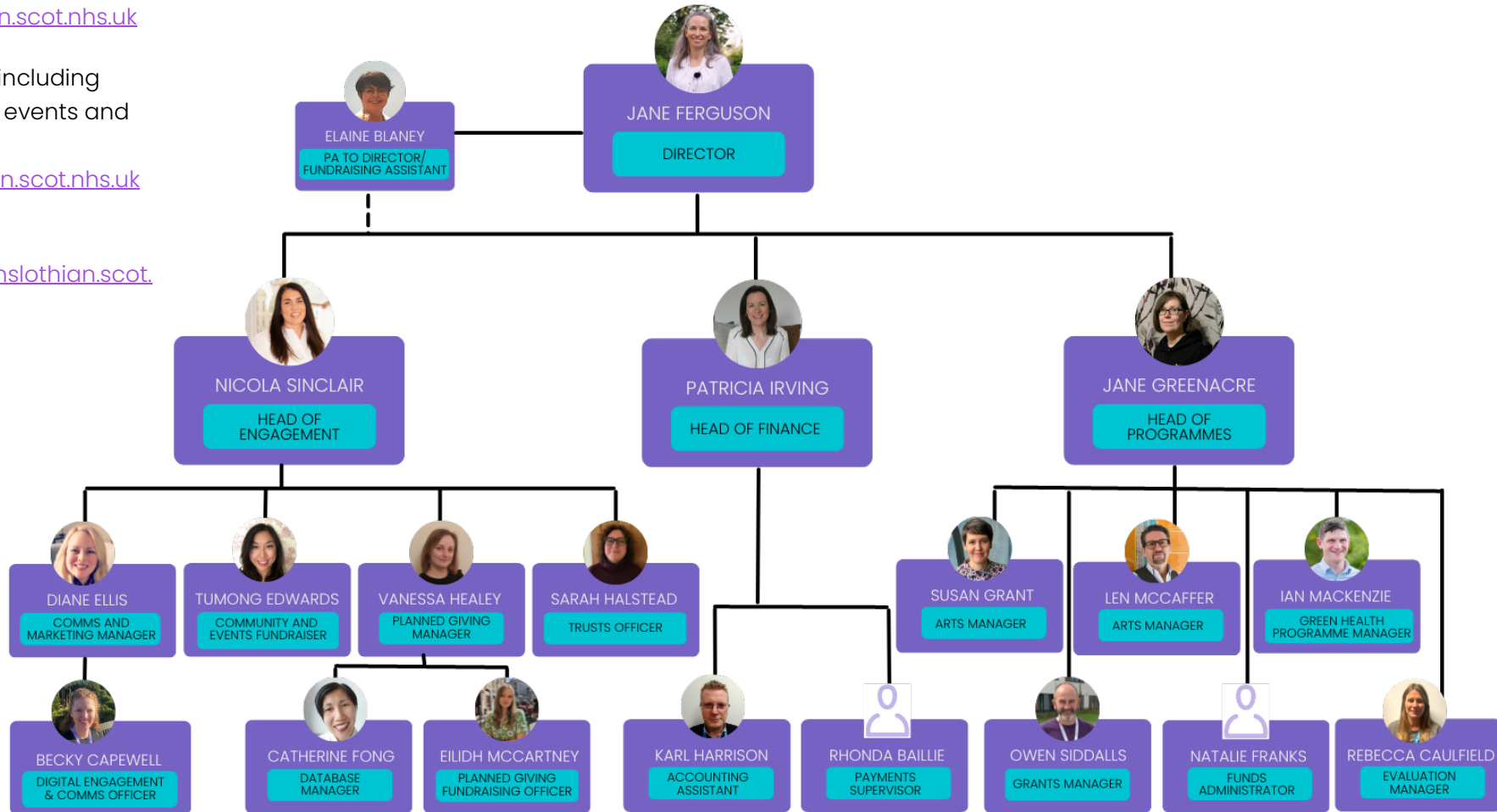
loth.charity@nhslothian.scot.nhs.uk

Fundraising enquiries, including donations, fundraising events and gifts in Wills:

fundraising@nhslothian.scot.nhs.uk

Finance enquiries:

loth.charityfinance@nhslothian.scot.nhs.uk



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1. INTRODUCTION

NHS Lothian Charity (The Charity) is a registered charity in Scotland; Scottish charity number SC007342.

By virtue of our governing document the National Health Service (Scotland) Act 1978, we are constituted as a corporate Trustee, i.e., Lothian Health Board, as a corporate body, has been appointed to act as a Trustee of the Charity. We are therefore the legal and official charity of NHS Lothian. As the official charity, we are the only charity dedicated to supporting all of NHS Lothian's work, all its patients and their families, and all their staff. Our position as the official charity of NHS Lothian is further demonstrated in the [NHS Lothian Charities and Fundraising Policy](#).

Our charitable objective is the advancement of health, through the improvement of the physical and mental health of the people of Edinburgh and the Lothians; the prevention, diagnosis and treatment of illness; the provision of services and facilities in connection with the above; and the research into any matters relating to the causation, prevention, diagnosis or treatment of illness; or into such other matters relating to the health service as the Trustees see fit.

Our Trustees observe the principal of not granting endowment funds as a substitute for a core provision, or to cover a responsibility of Lothian NHS Board which is a requirement of health and safety, employment law or a ministerial policy direction. This is in order to reduce the risk of conflict of interest between the role of Lothian Health Board and the Charity Trustees.

Day-to-day control of operations is delegated by the Trustees to the

Charity Director, who is responsible for the management of the Charity and ensuring that the Trustees' strategies and policies are followed. The Charity Director has the support of a Senior Management Team to assist in the management of the Charity.

The two types of charitable funds are:

- **Restricted Funds:** These have been given to the charity for a particular purpose and can only be spent on that purpose.
- **Designated Funds:** These are unrestricted funds which have been assigned by the Trustees for a particular purpose.

Any questions about a fund's purpose and any restrictions should be directed to our Funds Administrator:

loth.charity@nhslothian.scot.nhs.uk

Day-to-day management of the funds including expenditure is delegated to 'Fund Stewards' at Trustees' discretion, within the limits of the delegated authority:

- Expenditure <£5,000 can be authorised by the Fund Steward
- £5,000 to £50,000 assessed, scored and approved by our Senior Management Team (SMT)
- £50,001 to £100,000 assessed, scored and approved by our SMT and CFC Chair
- £100,001 to £250,000 assessed and scored by our SMT and CFC Chair, and approved by CFC
- £250,001 and over assessed and scored by our SMT and CFC Chair, reviewed and recommended by CFC to Trustees, and approved by Trustees

The Charitable Funds Committee is appointed to develop our strategy and objectives, oversee the implementation of an infrastructure appropriate to its efficient and effective running, oversee the expenditure and investment plans, and monitor the performance of our activities ensuring we adhere to the principles of good governance and comply with all relevant legal requirements.

As a Fund Steward, you must accept the charitable nature of these funds and the need to observe charity law at all times. The Trustees are legally accountable for the funds and have approved these procedures to give you direction and support. By following these procedures, you will comply with the Charities and Trustee Investment (Scotland) Act 2005, and also ensure that all funds are used in line with their stated purpose.

Whilst this document is intended as a comprehensive guide, it is not possible to cover every eventuality or always to give absolute guidance. For further advice or clarification, get in contact with us at loth.charity@nhslothian.scot.nhs.uk. In all cases the Trustees' decision is final.



2. GOVERNANCE

2.1 Charitable Funds Committee (CFC)

The Board appoints all Committee members, ensuring that the Committee's membership includes an adequate range of skills and experience that will allow the Committee to effectively discharge its responsibilities.

The aim of the CFC is to develop the strategy and objectives and oversee the efficient and effective running of the Charity.

The CFC meets four times a year. If you would like a copy of dates of meetings and/or submission deadlines, get in touch with us at loth.charity@nhslothian.scot.nhs.uk.

2.2 General Fund Guidance

All funds are expected to spend a minimum expenditure level of 10% of the fund balance per annum. This is to ensure that donors' wishes are met. Failure to actively manage funds in this way, could result in the fund being categorised as dormant and result in us closing the fund.

It is in the Trustees' absolute discretion whether or not they will set up and accept responsibility for a particular new fund: in order to promote most efficient use of charitable resources, the creation of new funds is tightly controlled.

If we determine a new fund to be appropriate, our Funds Administrator will assist with the setting up of the fund and will send notification of this to the applicant. Details of the new fund will also be reported to the CFC for their information.

A full list of current funds is available by contacting us at: loth.charity@nhslothian.scot.nhs.uk or 0131 465 5850.

2.3 Fund Stewards and Signatories

To be a Fund Steward, you must either be an employee of NHS Lothian or a university academic employee (the latter must hold honorary contracts with NHS Lothian). At the discretion of the Trustees, signatories may be non NHS Lothian or academic staff.

Fund Stewards will be expected to approve and authorise funding expenditure and therefore it is an expectation that all Stewards are of a senior level. This authority must not be delegated to a PA or Administration staff.

As a Fund Steward, you are required to comply with any codes of conduct of your employer and any professional body you are affiliated to, as well as observe the guidance set out in this document.

You are directly responsible for ensuring that all expenditure meets the stated fund purposes and adhere to our charitable objectives set out in [section 1](#).

Aligned with NHS Lothian's Standing Financial Instructions (SFIs), no employee may open a bank account for the activities of the Charity or in the name of the Charity unless the Trustees have given explicit approval.

Stewardship is at the discretion of the Trustees. New Stewards must be proposed by an existing Fund Steward using the [Amendments to Existing Fund form](#). The request must be supported by NHS Lothian Management before the application is sent to us. Any requests received without this approval will result in a delay with processing the request. All applications to amend Fund Stewards are noted to the CFC for their information.

You are permitted to authorise expenditure from your funds to an upper limit of £5,000. Funding Requests over £5,000 requires additional authorisation, see [section 1](#) for more information.

You are expected to undertake good practice in relation to your funds. For example, you should review your fund statements regularly, and make staff within the department aware of activities related to income and expenditure.

Neither you, nor someone with whom you are closely related, should gain any personal benefit from the Charity or charitable funds.

2.4 Annual Reporting Requirements

Expenditure from funds is the legal responsibility of the Trustees. You are responsible for completing annual reporting and sending it to us upon request. This will include general reporting on fund activity and

the submission of a proposed spending plan for the year ahead.

Annual reporting is an important part of your role as a Fund Steward. Failure to complete the annual reporting requirements as outlined above by the due date will result in an expenditure freeze being placed on the fund. This will remain in place until the submission is received. If you have any questions about the annual reporting, please get in touch with our Funds Administrator in advance of the due date to avoid this happening.

A revised or supplemental spending plan may be requested where a fund receives any unplanned single or multiple donations, or legacies totalling £10,000 or more.

2.5 Ceasing to be a Fund Steward or Signatory

The Trustees will remove a Steward if they believe that any of the requirements in this document are not being met. In such cases they will either take direct control of the fund or delegate authority to an alternative Steward.

If funds are not being used, and are simply accumulating, you will be asked to provide details of your plans for the use of the funds. If no suitable proposals are received, or funds have not been used effectively for two years without good reason, the Trustees reserve the right to assume control of the funds through the Charity Director.

If you retire or leave NHS Lothian, you will automatically cease to be a

Steward. As you approach retirement or departure from NHS Lothian, please let us know so we can start preparing for a replacement. You will be asked to submit the [Amendments to an Existing Fund form](#) to nominate a suitable replacement. See [section 2.3](#) for more information.

The delegated authority of the position of Steward is at the discretion of the Trustees and will not automatically transfer without approval.

Donations and fund balances may not be transferred to follow you to a new employer or to a different clinical department or ward.

2.6 Changes to a Fund

Any proposed changes to the name or purpose of a fund needs to be discussed with us before a request is submitted. See [section 2.3](#) for information relating to the Amendments to Existing Fund form.

Expenditure in categories not clearly within the stated purposes of a fund may not be authorised. We will contact you to clarify whether this constitutes a change in the fund's purposes.

2.7 Minimum Balance and Fund Dormancy, Closures and Amalgamations

If a fund's balance falls below £500 and there is no evidence of significant new donations to the fund, you will be asked to make a

decision on the appropriate application of the remaining funds within six months and the Trustees may act to close the fund.

We will review all funds annually to identify funds that have been dormant for 3 years or more. A fund will be classed as dormant if there has been no significant income or expenditure during that period. We will seek to either amalgamate the fund with an existing fund of a similar purpose or will close the fund and transfer the balance to our General Fund, so that it can be used to benefit patients and staff across the whole of NHS Lothian.

If you and other Fund Stewards with similar funds agree that it would be beneficial to amalgamate your funds, for example to focus fundraising activities or to create a sufficiently large balance to make a strategic purchase or enhancement, then please get in touch. Our team can work with you to help take this forward and support with any fundraising that is required.

2.8 Fund Statements

Fund statements are updated monthly. You can view your funds statements (year-to-date) on the NHS Lothian computer network. The statements are saved on the "Shared on WAV- Janus" Drive, in the folder named "Fundholders", then the "Specific Fund Statements" folder.

3. INCOME

3.1 General

The acceptance of money as a charitable donation is entirely at the Trustees' discretion. We will only accept contributions which are made towards our charitable objectives as described in [section 1](#).

It is important that any contributions to the funds do not carry any conditions which fall outside our charitable objectives. Where there is doubt whether the gift falls within our objectives, or concerning any conditions attached, we should be consulted prior to acceptance. In the absence of any condition being attached at the time of the donation, it will be assumed that there are none and it may not subsequently be re-assigned.

All charitable donations received by members of NHS Lothian (or university) staff in the course of their employment must be paid into a charitable fund held by NHS Lothian Charity as the official charity of NHS Lothian. More information can be found in the [NHS Lothian Charities and Fundraising Policy](#) which also explains when and how to manage donations to associated and supporting charities.

All monetary gifts intended only for staff personal benefit (i.e. towards a staff night out) are not charitable in nature and must not be accepted on behalf of the Charity. Any staff (NHS Lothian or university) being offered personal gifts should follow their employer's Gift Acceptance Policy.

Donors wishing to make a donation should be directed to the local cashiers during office hours (this can be found on the [Cashiers'](#)

[intranet page](#)). Donations should only be accepted on the ward out with the cashiers' office hours. See section 3.2 for further details on donation processing and administration. Any donations received on the ward should be taken to the Cashiers Office for banking as soon as possible.

Donors may specify how their donation is used, for example at a named hospital, to a specific ward fund or to a particular area of research. Beyond existing specific funds, or simple restrictions, donors should be dissuaded from complex restrictions that cannot sensibly be met (in particular for specific items of equipment, brands or suppliers).

Donations may be received from several sources, including, but not limited to:

- Individuals (including grateful patients and their families),
- Fundraising Groups,
- Charitable Trusts and Charities
- Corporates and businesses (we do not accept support from tobacco companies and exercise caution around Pharmaceutical and alcohol companies)
- Private patient fees donated by consultants

All donations over £5,000 will undergo appropriate due diligence checks by the Charity and any concerns will be highlighted and escalated in accordance with our [Ethical Fundraising Policy](#).

3.2 Donation Administration and Gift Aid

Cheques should be made payable to:

“NHS Lothian Charity”

The donor should be encouraged to add the fund name (where known) either on the reverse of the cheque, or with an enclosed letter. That information then ensures that we can allocate the donation to the correct fund. A full list of current funds is available by contacting us directly at loth.charity@nhslothian.scot.nhs.uk or 0131 465 5850.

Donors should be given a Donation Receipt Form at the time of giving the donation, whenever possible. The Donation Receipt Book contains guidance on how the form should be completed. It is important that all the information is completed for the donor and the donation. This allows us to build relationships with the donor to update them about the impact their donation has made and other ways they may like to support your work. It also ensures that we have the correct information to claim Gift Aid which can add an additional 25% into the fund.

A Donation Receipt Form is a triplicate form and should be completed for all donations received. The first copy of the form should be taken to the cashiers' office along with the donation and copies of any correspondence. The cashier will then send these on to the Charity.

The second copy of the form should be given or sent to the donor. The last copy will remain in the book for your records.

Pads of the Donation Receipt Form have been sent out to all appropriate Ward Staff/Cashier Offices/Fund Stewards. Replacement pads are available by emailing fundraising@nhslothian.scot.nhs.uk

The completion of the Donation Receipt Form should ensure donors receive thank you letters in a timely fashion. Our Fundraising team will issue thank you letters for all donations received. If you have sent an acknowledgement letter directly, please attach a copy for reference.

Copies of all correspondence in relation to a donation (donor's letter, ward thank you letter, etc) should be sent to fundraising@nhslothian.scot.nhs.uk. This is required for audit purposes. Where donations of £5,000 or over are received, we will request a copy of any donor correspondence if it is not received with the copy Donation Receipt Form.

In certain instances, donations may be made directly to the Charity's bank account via BACS transfer. Any donors wishing to make a donation in this way must be directed to fundraising@nhslothian.scot.nhs.uk. We will provide the donor with the bank details and a payment reference which should be quoted to help identify the donation once received into our account. Fund Stewards should not give out our bank account details, unless previously agreed.

Donors can also make their donation online by visiting the Charity's website: nhslothiancharity.org/support-us/donate/. There is an area on the donation form where donors can highlight where they would like the donation to go.

Donors who are UK taxpayers can make donations using the Gift Aid scheme. The Donation Receipt Form has a Gift Aid declaration included in it. You should make yourself and your colleagues aware of the Gift Aid scheme and encourage donors to make a declaration as it adds an additional 25% to the original donation:

Donation amount	Amount of Gift Aid from HMRC*	Total value of donation to the Charity
£10	£2.50	£12.50
£100	£25.00	£125.00

*At current rate of tax

In order to claim Gift Aid on a donation, the Donation Receipt Form or a Gift Aid Declaration Form must be completed with the donor's full name and residential address (including postcode), date and signature. [Gift Aid Declaration forms](#) are available on our website.

The Gift Aid claimed will be credited to the same fund the donation was made to.

Due to HM Revenue and Customs (HMRC) requirements, we cannot claim Gift Aid from the proceeds of fundraising events or collections (i.e. funeral collections) or corporate gifts, only from personal donations made by individuals.

3.3 GDPR

Regulation around how we collect, store and use data from donors changed in 2018. It is therefore important that you are using the most

up-to-date copy of the Donation Receipt Book as this has the correct data wording. The most recent update to the Donation Receipt Book was done in March 2023. If you are unsure if you have the most up-to-date version, get in touch with us at fundraising@nhslothian.scot.nhs.uk.

Donation receipt books contain personal information about donors and patients and must be kept safely and securely, including being stored in a locked place.

More information on how we collect and store data safely can be found in the [Privacy Policy](#) on our website

3.4 Fundraising Income

Our Fundraising team can help give you guidance and support for fundraising activities should you be approached by donors about fundraising or if you want to undertake activities to increase your fund for a specific spend. Email fundraising@nhslothian.scot.nhs.uk to find out how we can support you.

NHS Lothian Charity holds Public Liability Insurance for fundraising events organised "on behalf of" the Charity (i.e. with our authorisation). The insurance extends to automatically provide cover for certain events where the attendance is not expected to exceed 500 people. To ensure that any fundraising events are covered by our Public Liability Insurance, it is essential that you contact the fundraising team before organising any events: fundraising@nhslothian.scot.nhs.uk.

For fundraising events held "in aid of" (i.e. where fundraisers act

entirely on their own initiative without authorisation) neither we nor NHS Lothian will accept liability for injury or loss incurred at the event.

Fundraising income derived from the sale of branded merchandise etc. is permissible. If you wish to embark on trading activities, you should speak with our Fundraising team in advance.

If you would like to use our name or logo, or the fund name for any fundraising or marketing purposes, please contact the Fundraising team in advance for approval. The team can also advise on activities and any relevant legislation. The use of the name or brand by external organisations must be co-ordinated with our Fundraising team and a relevant Memorandum of Understanding and other paperwork will be drafted and signed. If appropriate, the Fundraising team will inform NHS Lothian's Communications department.

Any donor interested in making regular donations to a fund can set up a Direct Debit through our dedicated online portal by visiting: <https://secure.edirectdebit.co.uk/NHS-Lothian-Charity/DD>. A hard copy Direct Debit form can also be provided on request by contacting: fundraising@nhslothian.scot.nhs.uk.

3.5 Online Fundraising

We have a [JustGiving](#) page which provides a fundraising platform for individuals who want to raise money for the Charity.

Donors wishing to undertake a fundraising event and who wish to receive online donations should set up a "Fundraising Page" using JustGiving. Donors and fundraisers need to search for NHS Lothian

Charity to find our page. The link above will take you directly to our page but if donors are having any difficulties finding the page, they can email fundraising@nhslothian.scot.nhs.uk.

It is preferable that these sites are not used by donors who wish to make a one-off donation online and that they are directed to the [donation form](#) on our website instead. For more information on Online Fundraising, please contact fundraising@nhslothian.scot.nhs.uk or visit our [website](#).

3.6 Income Generation

Where NHS Lothian employees generate income i.e. through selling goods, providing services (e.g. laboratory fees), etc., this income must be paid to NHS Lothian/the University, as it is not charitable by nature and normally involves NHS Lothian/University facilities and/or resources. We will not usually administer any income that arises from the commercial provision of goods or services. If you are unsure whether an activity is classed as charitable, just get in touch with our Fundraising team and we can help advise; fundraising@nhslothian.scot.nhs.uk

If you intend to credit a fund with income from any such trading activities, you must seek advice from our Fundraising team.

Trustees will normally accept only voluntary income (i.e. donations and legacies). If you receive grant income, sponsorship income or income from any commercial, non-charitable activity, you must check with the Fundraising team in advance that this income is acceptable within our policies and must provide adequate backup information in

respect of such income. Income derived from such commercial activities may be subject to tax and therefore it is important that we have specific information upon which to make a decision/advise Trustees. Please contact us if you receive any grant Income so we can keep a record to ensure that duplicate applications are not made to the same funders.

We will contact donor companies when we suspect that income is from a trading activity to ensure that the correct paperwork and agreements are in place. All donations will be managed in line with our [Ethical Fundraising Policy](#) which includes our policy on the refusal and return of donations.

3.7 Conferences and Training Events

Funds may not normally be used to organise conferences and training events where delegates are charged a fee (however nominal). This is because such events are a commercial income generating activity. Whilst fees paid by delegates might be exempt from tax for the Charity as "Primary Purpose Trading", the income is still due to NHS Lothian which provides the resources/premises for the conference or training event (see [section 3.6](#) above).

3.8 Donation of Fees/Category 2 Fees

You and your colleagues are often entitled to be paid for work you do outside of NHS Lothian; for example, private patient fees, lecture fees, or your agreed share of Category 2 work. We are extremely grateful to those staff who wish to donate these fees to a fund.

Category 2 Fees are defined as "work being undertaken by consultants which is incidental to their contacted hours, and for which a fee may be charged" (see point 4.3 and Appendix 5(a) of the Consultant Contract). These include medical examinations for life insurance policies, for prospective students of some universities, under the Mental Health Act, for Armed Forces recruitment, and reports for some coroners or court proceedings, cremation certificates, DVLA report, etc.

Under consultant's employment contracts, consultants are required to agree annual job plans and therefore may choose to include Category 2 Work within their plan. If Category 2 Work is included in a consultant's job plan, then the fees attracted for the Category 2 Work may not be paid to the consultant.

If Category 2 Work is done, incidental to their job plan (and with minimal disruption to programmed activities), then, at the discretion of the employer, the consultant may carry out this work. The employer has the discretion to make reasonable charges/overheads for the use of NHS facilities and resources (see point 4.3 of the Consultant Contract). This is usually at a rate of 1/3 of the fee.

There are two possible mechanisms for the payment of Category 2 fees, and these are outlined below.

3.8.1 Employer Deducts Overhead (Scenario 1)

Where either the work is undertaken out with the job plan and:

- On NHS premises

or/

- Using NHS resources (e.g., medical examinations or writing up medical notes)

then the employer deducts 1/3 of the fee paid as an overhead with the remaining 2/3 of the fee then paid to the individual via payroll.

Scenario 1 Payment of Fees

The fee must be paid through NHS Lothian, either via the issuing of an invoice, or by cheque made payable to NHS Lothian, forwarded to Accounts Receivable.

Scenario 1 Donating (after deductions) to the Charity

We are very grateful to those individuals who wish to waive their portion of the Category 2 fees, and there are two ways of doing this:

- By filling in a [Fee Waiver form](#), the fee is paid directly from the employer (NHS Lothian) to the Charity
- By accepting their portion of the fee, the individual should include this in their annual tax return. The individual can then make an equivalent value donation from their taxed income, and complete a [Gift Aid Declaration](#), which currently adds an

additional 25% to the value of the donation, and is claimed back from HMRC by us.

Option b), while more complicated for the individual, is of a higher value to the Charity. The waived fee or donation can be made to any of our funds.

3.8.2 No Overhead Deducted (scenario 2)

Where the Category 2 work is undertaken in the staff member's own time, not on NHS premises, or using any NHS resource, NHS Lothian does not demand any overhead meaning 100% of the fee is paid to the individual.

Scenario 2 Payment of Fees

This fee may be paid direct to the individual by the contracting party.

Scenario 2 Waiving Fees

As with scenario 1, we are grateful to those individuals who waive their Category 2 fees and this can be donated instead to the Charity either with a completed [Fee Waiver form](#) or via a Gift Aided donation as detailed above.

This information is also explained in the [Fee Waiver flowchart](#).

3.9 Research

3.9.1 Charitable Research

Charitable research funds are those where a donor makes a gift for an area of research. The donor has no rights over the ownership, publication, management or execution of the research. Any research work that is funded from charitable income from a specific fund must be approved in advance by the Charity, NHS Lothian and/or the associated University.

The useful benefits of such research should be published in such a way that the public will benefit from the advancement of medical science. There must be no arrangement to provide preferential access to research findings for funders or any other third party (this is commercial research – see below).

3.9.2 Commercial Research

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

- Enters into any service agreement, understanding, or contract,
- Retains any rights over the ownership of the results of the research,
- Holds the rights over the publication of the results of the research.

We will not administer commercial research funds or accept or hold

any income from companies as payment for a service that has been provided. Commercial research funds should be held and administered by NHS Lothian or the University.

3.9.3 Research Grants Received From External Bodies

We will not manage research grants receivable from external bodies (e.g., MRC, Wellcome Trust) for research activities. These grants should be held and managed by NHS Lothian or the University.

3.10 Legacies

If a legacy is sent directly to you, it must be forwarded to us, with all paperwork. You must not attempt to bank and administer legacies independently. This is because the Trustees are legally responsible and accountable for all legacies given to us which we report separately to OSCR (the Office of the Scottish Charity Register).

We frequently receive income from legacies. Often the terms of the Will specify a specific fund, related to their condition or experience in hospital; in such cases the following process will be followed:

- you will be informed of the legacy details;
- you will be asked to identify within three months of receipt of the legacy how you intend to use the legacy (within both our and the fund's objectives and purposes);
- arrangements will be made between you and us to keep the next of kin and/or executor informed about how the funds will



- be used, as appropriate;
- specific expenditure policies will still apply.

Legacies over £10,000 in total (noting that estates are often distributed over a period of several months or years) will be notified to you and a specific spending plan will be required, to be developed and (unless there are exceptional circumstances) executed within 12 months of notification.

If no specific fund is stated (e.g., “for liver research”), control of the money will remain with the Trustees, but you, NHS Lothian’s Operations Director, Associate Medical Director and Divisional Nurse Directors will be informed and asked to submit appropriate requests which will be noted, in order that the legator’s wishes can be met.

Wills are important legal documents and serious problems can occur if their wording is not clear. If you or your colleagues are approached by a patient wishing to make a bequest to us, please contact fundraising@nhslothian.scot.nhs.uk for advice. In all cases individuals will be advised to seek professional legal advice. You must not give any advice about wills or influence their contents. But if asked about gifts in wills you can signpost them to our [website](#).

3.11 Other Gifts / NHS Lothian's Gift Procedure

On occasions, donors may wish to gift items rather than make cash donations. There are particular reasons why certain items may be acceptable (for example artwork, books for the patient library) while others are not (for example used soft toys which may be an infection risk). We do not have a specific policy on the acceptance of such gifts, so please discuss locally whether these gifts can be accepted.

We understand that you or your colleagues will be presented with tokens of gratitude (i.e., flowers, chocolates, alcohol, cash, gift

vouchers etc.) from patients or their families in the course of your employment. You should ensure you are all following the guidance given under NHS Lothian's [Applying the Principals of Good Business Conduct – Gifts](#) when presented with a gift from a patient or relative, irrelevant of the value of the gift.

If you accept gifts of a monetary value on behalf of the staff for the Ward/Department, this should be credited to a departmental fund out with the Charity, otherwise the individual is liable for tax on the gift.

4. EXPENDITURE

4.1 General

Expenditure from funds is the legal responsibility of the Trustees who must ensure that it is in accordance with our charitable objectives and the stated purpose of the fund. There are also additional requirements that need to be fulfilled in order to ensure that expenditure remains charitable and has charitable status for tax purposes. The guidance in this section is to help you administer expenditure from the funds.

All funds are expected to spend a minimum expenditure level of 10% of the fund balance per annum. This is to ensure that donors' wishes are met. Failure to actively manage funds in this way, could result in the fund being categorised as dormant and result in us closing the fund

Funds may not be allowed to go into deficit. Prior to submitting any expenditure request, you should check the fund balance to ensure there are sufficient funds.

Where possible, and appropriate, NHS Lothian Charity should be recognised and credited as the funder of your activities. For example, this may be tagging us on social media posts, putting our logo on printed/digital materials or putting a sticker on a piece of equipment. Contact us and we can help you recognise our support in the most appropriate way. By doing so you are showing the donors what impact their donations have made as well as potentially generating interest in supporting your fund further. See [section 5.2](#) for further information.

4.2 Administration of Expenditure

All expenditure requests must be submitted via our [Charity-PECOS system](#) to enable an order to be progressed, with the exception of training/travel costs, reimbursement of expenses and grants to NHS Lothian cost centres.

User Guides are available for both requisitioners and approvers on our [intranet page](#). If you do not have a log-in for our Charity-PECOS system, then please email loth.charityfinance@nhslothian.scot.nhs.uk.

A Purchase Order will then be raised by the NHS Lothian Procurement Department and sent to the supplier. VAT can be reclaimed on certain purchases where a VAT Exemption Certificate has been produced. See [section 4.4](#) for more information on VAT exemption.

4.3 Procurement

As per [4.2. above](#), with the exception of training and travel costs, reimbursement of expenses and grants to NHS Lothian cost centres, all expenditure requests must be made through our Charity-PECOS system.

If you do not have access, or have forgotten your user information, please email loth.charityfinance@nhslothian.scot.nhs.uk.

Orders from Amazon or Argos can only be placed if the delivery is to a site where deliveries are NOT to a Central Receipt Points (CRP). i.e.,

there is a standalone delivery address.

4.4 Tax Relief on Goods Ordered

VAT exemption may be available on purchases of scientific, laboratory or medical equipment for use in medical research, training, diagnosis, treatment or patient care. VAT exemption may also be available on equipment and aids specially designed for disabled persons. Please ensure you indicate whether VAT exemption is to be applied when submitting your order on PECOS.

4.5 Funding Requests £5,000 and over

Funding Requests allow for broad support of larger scale/longer term activities or development of research or services. All grants of £5,000 or more must have prior approval from the Charity. See [section 4.6](#) below, for more information.

Examples of a Funding Request might include pump-priming a new service, clinical trials, and infrastructure support across a large number of multidisciplinary national trials and studies, or development of a new type of care delivery or surgical technique.

Funding Requests do not directly meet the cost of a salary but may be allocated by the grantee towards the total salary costs of the project by the employing organisation. It is the responsibility of the employing organisation (NHS Lothian or University of Edinburgh) to adhere to relevant recruitment and employment policies and procedures.

Funding Requests must be for a fixed period, of no more than 2 years:

this will be based on defined objectives and availability of funds.

The fund must have a balance that exceeds the total of the Funding Request amount proposed, plus any other existing commitments on the fund. Funding Requests will not be approved on the basis of future projected income. If you would like to discuss fundraising for the fund, then please contact our Fundraising team:

fundraising@nhslothian.scot.nhs.uk

At the end of the project, we will send an End of Grant Evaluation Report to the applicant. It is the applicant's responsibility to complete the report in a timely manner. If the applicant is not the Fund Steward, it still remains the ultimate responsibility of the Fund Steward to ensure that this is completed.

When applying for funding, you will be expected to have resolved any issues related to the request, for example in relation to employment, total salary and department costs, the term of the grant, exit strategies and so on, before applying for a fully and properly calculated grant amount.

Should your Funding Request be approved, and the amount awarded is higher than was needed, any underspend should be returned to us at the end of the project.

4.6 Assessing Funding Requests £5,000 and over

All Funding Requests £5,000 and over must have approval from the Charity before any commitment is made to the fund.

Where appropriate, all Funding Requests £5,000 and over must also have support from existing NHS Lothian Capital/Revenue or R&D Planning Committees. See [section 4.18](#) for more information.

You can submit your request for approval by completing a [Funding Request £5,000 and over form](#). Completed Funding Request forms should be emailed to loth.charity@nhslothian.scot.nhs.uk

All Funding Requests must have support from NHS Lothian's Management before a request can be reviewed. Requests received without NHS Lothian Management approval may result in a delay to receiving funding.

Your Funding Requests will be reviewed in accordance with the following delegated authority levels:

- £5,000 to £50,000 assessed, scored and approved by our Senior Management Team (SMT)
- £50,001 to £100,000 assessed, scored and approved by our SMT and CFC Chair
- £100,001 to £250,000 assessed and scored by our SMT, CFC Chair, and approved by CFC

- £250,001 and over assessed and scored by our SMT and CFC Chair, reviewed and recommended by CFC to Trustees, and approved by Trustees.

Funding Requests will be scored against the following themes:

- Demonstrable patient benefit
- Sustainability beyond funding
- Above core NHS costs
- Evidence of need/demand
- Measurement of success
- Project costs in relation to outcomes

The Outcome Notification will then be sent back to the applicant by our Funds Administrator.

4.7 Salaries and Expenses (in exceptional circumstances only)

We do not directly employ people using charitable funds. If you are in receipt of a grant, from an outside grant maker, with a condition that it is used for salary costs, please contact us for more information:

loth.charityfinance@nhslothian.scot.nhs.uk.

4.8 Training and Education General Principals

A number of departments and wards have access to a fund which supports the training and education of staff. Any training and

development provided through such funds must be over and above that provided through normal NHS support. Training and development includes, attendance at national and international meetings and conferences, and specialist training to support the advancement of the service. Funds must not be used to support mandatory training.

Discussions within established departmental management or clinical teams may include the provision of training and development of staff. Individuals are invited to attend clinical meetings throughout the year and both core training budget and Charity funds can be used to support this.

When reviewing attendance at training courses, meetings and conferences the management/clinical team must consider the following:

- Course/conference content and how this meets the requirements to develop the service and/or improve patient care. Attendance must be evidenced as essential for the development of the clinical service and benefit patient care;
- Identify the main learning outcomes by attending the course/conference;
- Review the cost effectiveness of attending the course, for example by reviewing the learning gained and whether this can be acquired by an alternative means, and by reviewing (if attendance is required) the most cost-effective travel and accommodation costs.

After reviewing the main learning outcomes, the management/clinical team should then select the most appropriate individual(s) to attend, considering for example where identified service development is

assigned to an individual(s), individual's specialist clinical skills or need for development.

The management/clinical team should agree where expenses can be funded through a core budget, which will be supported through the Charity, and which should be paid by the individual.

Any support provided through the Charity for an individual attending international courses/meetings/conferences will be capped at a maximum of £2,000. Individuals should not be supported to attend more than one international event in any twelve-month period.

Copies of study leave forms ([CCT01](#)) and/or the conference programme should be provided alongside requests for funding or reimbursement of expenses.

If the cost of travelling to a conference is being reimbursed (but not the conference fee) then a certificate of attendance will need to be provided with the expenses claim form.

You are strongly advised to seek advice on payment/reimbursement of conference expenses before making a financial commitment on behalf of the fund.

All attendees will be asked to complete a reflective statement to identify how their attendance has supported their own and their department or ward's development. This reflective statement may be used to form a case study that highlights the impact of the funding provided.

4.9 Travel, Subsistence and Accommodation General Provisions

Expenses must fall within the charitable purpose of the fund from which they are claimed and must also fall in line with NHS Lothian's and/or the corresponding university's policies and procedures.

Charity funds are donated monies and funds will support basic travel, accommodation and subsistence costs ONLY. Individuals should obtain value for money for expenditure and use discounted travel and accommodation arrangements where possible. Any upgrades must be funded by the individual.

All expense claim reimbursements must be completed using the approved [Expenses Claim Form](#) and must be authorised by you as the Fund Steward. Where you are the claimant, the claim must be countersigned by your line manager, (this person should not be a fund cosignatory). You must not authorise payments to yourself, or to someone with whom you are closely related. The authorised Expenses Claim Form, and relevant receipts should then be scanned and emailed to loth.charityfinance@nhslothian.scot.nhs.uk for processing.

Itemised receipts must be supplied to support all claims. Expenses will not be reimbursed without receipts. Credit card vouchers will not be accepted.

Foreign currency should be converted into Sterling on the claim form and evidence of conversion rate attached to the claim; this should be a print from a foreign currency conversion website such as oanda.com/currency-converter or a copy of the claimant's credit

card statement showing the converted amount and rate.

Expenses will be paid through payroll and not by cheque.

If an individual attends an overseas meeting or conference and extends the trip or combines this with a holiday, the extra costs beyond the meeting or conference (accommodation or travel) must not be claimed from the fund.

We will not meet the expenses of spouses or partners who accompany individuals on overseas visits.

4.9.1 Travelling Expenses – Car and Taxi

Mileage allowances will be in accordance with the NHS Lothian Public Transport rate.

Reasonable parking, toll and ferry charges may be claimed if incurred on official journeys, subject to the production of receipts. Speeding, parking or other fines may not be claimed.

Taxi/minicab fares may be claimed only when no other means of transport can reasonably be used, i.e., as a last resort. The use of taxis or minicabs may be justified if several people are travelling together, or if heavy equipment has to be transported.

Under no circumstances may any part of travel from home to work during normal working hours be reimbursed.

4.9.2 Travelling Expenses – Air Travel and Rail

Air travel shall be permitted only if it is cheaper than other forms of travel or where it minimises time travelling and where travel by other means would reduce the effectiveness of the individual in the performance of their duties.

All travel requests should be booked by completing a [TA01 Form](#) (Travel & Accommodation). The form should be authorised by you as the Fund Steward before it is emailed to loth.charityfinance@nhslothian.scot.nhs.uk for processing. If the request is for you, then the TA01 form must be countersigned by your line manager (who should not be a fund cosignatory). Approved TA01 forms should be submitted a minimum of four weeks in advance of intended date of travel. Once received by us, the request will be checked over before being sent to NHS Lothian's Travel Team for processing.

Individuals must fly economy class on journeys within Europe and internationally, i.e. not premium economy.

Approval in advance from the Medical Director is required for reimbursement of all business class fares. Business class may be allowable on flights outside Europe, particularly where the traveller is expecting to work on the flight or intends to travel overnight and work the following day. First class air travel will not be funded.

First class rail travel will not be permitted.

4.9.3 Accommodation

All requests for booking accommodation in advance must be made by completing a [TA01 Form](#). The form should be authorised by you before it is emailed to loth.charityfinance@nhslothian.scot.nhs.uk for processing. If the request is for you, then the TA01 form must be countersigned by your line manager (who should not be a fund cosignatory). Approved TA01 forms should be submitted a minimum of four weeks in advance of intended date of travel. Once received by us, the request will be checked over before being sent to NHS Lothian's Travel Team for processing.

Individuals may wish to make their own arrangements for travel and accommodation, incurring costs directly and reclaiming. Such costs will only be reimbursed on production of original, itemised receipts. All other rules above are applicable. All claims must be made within 3 months of expenditure. We will not reimburse for any personal expenses incurred such as newspapers, minibar, TV charges etc.

4.9.4 Subsistence

Subsistence is only payable when the individual is carrying out fund-related duties and is necessarily absent from home or NHS Lothian premises.

Receipts will be required to support all claims.

Meal expenses are not expected to exceed:

- a) Breakfast £5.00
- b) Lunch £7.00
- c) Evening Meal £20.00

These allowances apply to all persons eligible (when an individual is carrying out fund-related activities and is necessarily absent from home or away from their place of employment) to benefit from meals allowances, whether as a member of NHS Lothian staff or as a recipient of hospitality.

Charitable funds may under no circumstances be used to pay for alcohol as part of travel and subsistence expenses.

4.10 Staff Wellbeing and Professional Development

Our NHS colleagues deliver outstanding care for their patients, and we believe that their wellbeing is critical for improving the health and care of their patients, our beneficiaries. It has also been demonstrated clearly that donors and supporters want to say thank you to staff when they give to the Charity. For this reason, we invest in staff wellbeing and enhanced professional development for the NHS Lothian workforce from our General Fund.

Certain designated and restricted funds' purposes also provide for staff wellbeing and professional development. Such funds may be used for these purposes, but funds whose purposes exclude these

activities (such as funds restricted to clinical research) may not be used.

Charitable funds may be used for staff wellbeing and professional development where they will benefit a group of staff or department, rather than to personally benefit specific individuals. For example, the enhancement of furniture for a staff room, or training that will enhance the service.

There has been a tradition of using charitable funds for staff parties. Our support of Staff Wellbeing and Professional Development notwithstanding, Trustees are mindful that donors, the media and the wider public are unlikely to be happy if they see large amounts of charitable money spent on staff parties, rather than on equipment and patient benefits. For this reason, staff parties will not be supported from funds. This includes Christmas, retirement or leaving parties.

Under no circumstances should charitable funds be used to pay for alcohol as part of employee wellbeing and development.

4.11 Award Ceremonies

NHS Lothian Charity recognises the role of awards and associated ceremony's in acknowledging staff and supporting staff morale, and is proud to support Celebrating Success, the official staff award ceremony.

We are conscious that there are a number of other awards that NHS Lothian staff may meet the nomination criteria for and because of the excellence of the NHS Lothian staff team they are frequently finalists and winners and receive invitations to ceremonies. NHS Lothian

Charity is, however, unable to consider or support requests for funding to attend ceremonies unless they meet the criteria below.

- The nomination was made by a member of the public
- Or
- The awards are run on a not-for-profit basis
 - The awards are administered by a recognised professional body or by a national publication.

In the event of an individual nomination NHS Lothian Charity will consider the funding of a maximum of two tickets for NHS Lothian staff to attend, and, in the event of a Team nomination, up to a maximum of six tickets for NHS Lothian staff.

Under no circumstances will NHS Lothian Charity fund the purchase of alcohol.

4.12 Hospitality

Hospitality is defined here as the friendly reception and entertainment of guests, visitors, volunteers, or carers. It covers expenditure relating to a person who is not a member of NHS Lothian staff and whose work might fall within the objectives of the fund.

Hospitality expenditure is normally only allowable if permission has been given in advance by us, unless the expenditure is under £20,

which can be claimed retrospectively with explanation and original receipts.

As a general rule, hospitality would only be allowable if it can be shown to provide tangible benefits in the furtherance of the objectives of the funds.

HMRC sometimes regards hospitality as a taxable benefit. To avoid tax liability, if you are requesting funding for guest hospitality, this should be guided by allowances common to staff groups (see the [subsistence section in 4.9](#)) and should be reasonable and not lavish.

Under no circumstances should charitable funds be used to pay for alcohol as part of hospitality expenses.

4.13 Patient Welfare and Amenities

Anything which might make patients' time in hospital more comfortable, or give more support to families and visitors, can be considered for support. This includes items such as toys, TVs and books. However, this will not include ongoing commitments such as television subscriptions or TV licenses.

4.14 Gifts and Presents

In the case of certain funds, for example those that include patient welfare/amenities, it may be appropriate to use funds for the purchase of modest gifts for patients for Christmas/birthdays.

Gifts for staff, including retirement or leaving gifts may not be purchased using charitable funds.

4.15 Funding to Celebrate the Christmas Season with Patients

To help celebrate the Christmas season with patients, staff can apply for funding through the Charity.

Christmas funding is for the benefit of your patients and may be spent on decorations, modest gifts for patients or food for patient Christmas parties.

The Charity is also keen to consider both the environmental and financial cost of decorations. Infection Prevention and Control have confirmed that decorations do not need to be renewed and disposed of every year. We therefore ask that decorations are stored for use in future years as the Charity will not fund decorations on an annual basis. We would also refer you to NHS Lothian's policy on Fire Safety in this regard.

The purchase of alcohol or tobacco is not permitted. If we receive any receipts showing the purchase of alcohol, the requisitioner will be contacted requesting the amount be reimbursed.

Information on to how to apply for Christmas funding will be circulated by our Funds Administrator to all Stewards in September/October each year with a deadline by which applications must be submitted.

All receipts and any unspent money must be returned to the Cashier by a given deadline.

4.16 Research Expenditure

Unrestricted contributions towards research expenditure will only be allowed if the research is within the objectives of the fund.

Expenditure for equipment, materials and services (chemicals, analysis of samples etc.) will be allowed as long as they meet the primary objective of the fund.

All requests for payment and recharge should detail the R&D registration number in order that our contributions for R&D are towards projects which have been qualitatively reviewed.

Costs 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. For further information, see [section 4.8](#) and [section 4.17](#).

4.16.1 Research Degree Funding and Costs

Research degrees are defined in this instance as PhD, MRes, ProfDoc, MPhil and MD. This guidance applies to both full time and part time degrees.

If a member of staff is employed to undertake research and the project is being submitted as a degree thesis, then it is not appropriate for us to meet the university fees or the costs of preparing the thesis format.

Any proposed Funding Request from a Charity Fund must follow our authorisation limits and be within the purpose of the fund, i.e., a fund specifically for Research and Development would be unlikely to support a taught Masters course.

Stewards may request a contribution towards a research degree only where it can be evidenced that the research has a particular important purpose for the advancement of health, and the proposed research is of high quality. For this reason, the disbursement must be supported and highly recommended by the Steward and the Clinical Director/Head of Department and be supported by NHS Lothian's Research & Development team. Applications which are viewed to be for personal and/or professional development, but not addressing important research questions, are unlikely to be supported.

Ideally, and in particular where the proposed Funding Request is a large one (or large in proportion to the balance of the fund), you should include the plan to fund a research degree in the objectives of the fund in the Annual Questionnaire. This will help determine that the disbursement is a strategic one, in terms of our overall plans, and also help us plan our expenditure and cash flow for the forthcoming year.

You will have maximum delegated discretion over what the disbursement may cover including fees, programme costs, salary, stipend, subject to overall strategic goals set by the Trustees. However, the fund should not be used for the backfill of a NHS service, to fund funding/salary shortfalls or retrospective research costs.

We reserve the right to request your attendance and/or the attendance of the applicant at the relevant meeting, in order to discuss the proposal in more depth. The CFC may also conduct a peer

review of the proposal, to provide appropriate expert guidance before authorising the award of funds.

4.17 Subscriptions

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

As long as the publication is related to the main objective of the fund, and is not a personal subscription, it will be a qualifying expense. The publication must be made available to all members of the department.

Personal subscriptions to publications (at reduced rates) which are then shared across departments are not permitted, as they infringe copyright law.

Institutions to which subscriptions are made must provide some form of educational assistance and fall within the main purpose of the fund.

Personal subscriptions to institutions (e.g. to a Royal College) which are accepted by HMRC as tax allowable deductions from an employee's income may not be claimed from a fund. Subscriptions paid by employees are usually tax deductible if they are:

- a statutory condition of holding their NHS position (e.g. a consultant surgeon must belong to the Royal College of Surgeons)
- otherwise directly relevant to the person's employment.

For reference, www.hmrc.gov.uk/list3/index.htm lists all organisations whose subscriptions qualify for tax relief. Besides the Medical Royal Colleges, the list includes many other bodies such as the British Institute of Radiology and British Cardiovascular Society.

4.18 Equipment

The use of funds is permitted if it allows the purchase of an item with enhanced functionality or with benefits additional to those required for basic service provision.

Funds may not be used to buy or replace a routine piece of equipment which is essential for the maintenance of a standard, safe clinical service. For example, funds could not be used to buy a standard bed, but might be permitted to purchase an advanced electronic bed with specific features that improves patient experience.

Equipment purchased with charitable funds would normally become the property of NHS Lothian. Contributions/grants to universities for equipment purchase must be flagged as such when ordering, and will become the property of that institute. Equipment which does not become the property of either NHS Lothian or the University will not be allowable expenditure.

Any proceeds from the future sale of items originally funded by us must be credited to NHS Lothian/the University and not the Charity.

Under NHS regulations equipment costing over £5,000 is entered into NHS Lothian's Asset Register. Usually, NHS Lothian is then responsible for revenue implications, ongoing maintenance and ultimate replacement of the equipment.

If you are proposing to purchase equipment of £5,000 or over, you must obtain the support of the relevant NHS Lothian Capital Planning group as well as the Charity before placing an order:

- Capital Steering Group (CSG) (for new items of equipment)
- Lothian Medical Equipment Review Group (LMERG) (for equipment replacement)*
- e-Health (for IT and telecoms)

*Given that charitable funds should NOT be used to replace exchequer funding, it is unlikely that equipment replacement will be allowable expenditure.

These groups meet regularly and can be contacted via the NHS Lothian intranet.

Requests for equipment funding should be submitted using NHS Lothian's Capital Medical Equipment Form, which can be accessed via the Capital Planning Intranet page or by contacting our Funds Administrator.

Should we reject the request, the recommendation of CSG/LMERG/e-Health Committee is not a commitment to fund the purchase.

All equipment purchased using charitable funds must be ordered through NHS Lothian's procurement department (see [section 4.3](#)).

The equipment must be used solely for the purpose of the specific fund and equipment purchased for other purposes cannot be charged to the fund.

All equipment must be delivered to NHS Lothian's Central Receipt

Points to ensure that the receipting process is followed. This includes items that will be used off-site. Any equipment purchased for use at home premises or locations other than those of NHS Lothian must comply with NHS Lothian's procedures for removal of equipment. Such equipment remains the property of NHS Lothian.

NHS regulations require all electrical items (medical or otherwise) to be PAT tested in-house before use.

The purchase of any piece of computer equipment must be done in line with NHS Lothian's [e-Health Policy](#) to ensure the correct protection/encryption is installed on the computer.

We do not accept donations of television, telephones or other electrical equipment for clinical areas, unless previously discussed locally and agreed with NHS Lothian.

Any IT equipment requests, if approved by the Charity, will be made as a grant to an NHS Lothian cost centre and the individual would then request the equipment via e-Health.

4.19 Building Works/Refurbishment

Improving environments is one of our key outcomes, and many examples of this type of expenditure occur every year to benefit patients, their families, and staff.

All building works and refurbishments to be charged to a fund must be carried out through NHS Lothian's Capital Planning and Estates Departments.

As with equipment purchases, all building works and refurbishment projects above £5,000 must obtain support from the relevant NHS Lothian Capital Planning group and the Charity and before commencing works. A copy of any supporting quotes/estimates must be submitted to us with the Funding Request in every case.

Funds are not allowed to go into deficit, and NHS Lothian should not bear the burden of a debt incurred from large building works. Where the project is to be funded from external sources or donor(s), we may require a formal payment schedule to be drawn up to minimise risk of either NHS Lothian or the Charity being exposed financially.

You should also acknowledge the use of charitable donations and/or contributing major donors for building and refurbishment works by affixing an appropriate plaque in areas which have been improved. See [section 5.2](#) for further information regarding recognition of funding.

4.20 Charitable Funding for Website Development, Hosting and Maintenance

We recognise the value of websites to convey specific, helpful health information to patients, families and staff, and uphold NHS Lothian's [Website Content and Development Policy](#). This policy seeks to ensure that all information published on NHS Lothian websites is accessible, consistent, transparent, accurate and up-to-date, and that departments and/or services providing web-based information do so only through nhslothian.scot or via a pre-approved third party website.

We may provide support for development costs including consultation, content and design as well as translation or other enhancements, where that webpage is either i) part of NHS Lothian's websites or ii) a single or standalone website which has the prior approval of the NHS Lothian Communications Team. Initial costs for hosting and maintenance may be considered for an agreed period but will not be given indefinitely. Awards will only be made where the long-term sustainability of the website has been fully considered.

In certain circumstances, we may provide support for NHS Lothian Charity endorsed websites that directly support the work of the Charity. This would be reviewed on a case-by-case basis in line with our brand strategy.

We are unable to support the development, hosting or other associated costs of unofficial websites which are not part of NHS Lothian's websites or otherwise approved by the NHS Lothian Communications Team.

4.21 Payment of Self-Employed Individuals

On occasions, funds may be used to pay for services to be provided by self-employed individuals (such as complementary therapists, musicians or entertainers).

If a payment is being made and is not going to a registered company, charity, organisation or VAT registered individual, to ensure we adhere to HMRC compliance, a Self-Employment Questionnaire must be completed. Please contact loth.charityfinance@nhslothian.scot.nhs.uk for more information.

NHS Lothian's Procurement team will complete any IR35 checks required when an order is submitted via PECOS with the exception of art contractors. Information for IR35 checks on art contractors will be collated by our Arts Manager and submitted to the IR35 team for checking. A copy of the IR35 result for art contractors should be attached to the order when submitting on PECOS.

4.22 Disclosure Scotland Certificates

If you require a Fund to pay for any therapists, it is your responsibility, as Fund Steward, to ensure they hold a valid Disclosure Scotland Certificate at the correct level. Salaried NHS Lothian staff must be present at all times during the session(s) provided by the therapist/entertainer. Should there be a requirement for the therapist/entertainer to work alone with the patient(s), this must be cleared, in writing and in advance, by us and NHS Lothian Human Resources.

It is your responsibility to ensure that the therapist/entertainer holds current public liability insurance.

4.23 General Office Expenditure

Costs incurred which are incidental to the main purpose of the fund and not for NHS Lothian purposes, will be allowable.

4.24 Fundraising Costs

Expenditure connected with raising funds is reported separately in our accounts. Therefore, all fundraising costs that you incur must be indicated at the point of ordering.

5. OTHER MATTERS

5.1 Conflict of Interest

Fund Steward's must act in accordance with the Charity's [Conflict of Interest Policy](#) along with those of their employer. 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, Fund Steward's 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 Fund. Fund Steward's 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 Fund managed before committing any funding.

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

- Directorships in private companies or PLCs;
- 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 both here and in the policy. It may also refer the matter to the Fund Steward's employer.

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

5.2 Recognition of Charitable Support, Marketing and Publicity

We welcome and encourage promotion and marketing of support received through our charitable funding, highlighting the impact that this has had on patients, their families, visitors and staff.

We ask that you include recognition of this funding in these promotional activities; for example, tagging us in any posts on social media, or acknowledging funding and including our logo in any printed or digital materials or reports.

This recognition of funding allows us to highlight to our stakeholders, donors and supporters how we have spent charitable funds. It also helps to inspire others who might be seeking funding for their own project, as well as encourage future donations for your ward or department.

Please let our Communications and Marketing Manager know about any planned publicity, including any media activity, so that we can work together to align and maximise any marketing opportunities, or provide advice and support if needed.

Major building works, including refurbishment, or high value equipment purchased using general or specific funds should display a plaque indicating our support. Please notify us in advance of any planned launches or promotion to organise appropriate representation and coverage.

We may also ask you to participate in case studies about the

outcomes of any funding received and will contact you to arrange photos and quotes about how the funding has supported you to achieve your goals. These may be used on our website, in press releases or reports, or as social media posts.

On occasion, you may be asked to present your project at one of our events or meetings. We may also request for our staff or donors to visit your department or ward to see how your project has supported you to improve outcomes and experiences, and support the advancement of healthcare. Advance notice will be given, and we will work with you to arrange a suitable time and date.

5.3 Intellectual Property

If, as a result of a project supported by a fund, ideas/processes/products of potential medical, scientific, commercial or other value are generated, you and NHS Lothian/the University may enter into a separate agreement with the Trustees on:

- Patents, design or copyright protection and ownership
- Disclosure of information acquired or obtained
- Sharing of financial returns

5.4 Management and Administrative Costs

The Charity will apportion its management costs, with the exception of investment management fees which are solely allocated to the Lothian Health Board General Fund, against each fund monthly. The allocation is proportionate to the balance in the fund at the end of the previous month.

5.5 NHS Lothian Charity Website

Our website (nhslothiancharity.org) is a useful place to get any information that you need in relation to the Charity; either for yourself and your team, or anyone looking to make a donation or leave a gift in their will.

The website also provides case studies of the projects that we have supported, the programmes we deliver to support our beneficiaries, what funding is available and how to apply, as well as all the latest news from across the Charity.



6. QUICK LINKS

If you just need quick access to a policy or a form mentioned in this document, these are listed below. In some instances, the links will take you to the page that the forms are hosted on, rather than to the form itself:

Policies

- [NHS Lothian Charities and Fundraising Policy](#)
- [NHS Lothian Charity Privacy Policy](#)
- [NHS Lothian Charity Ethical Fundraising Policy](#)
- [NHS Lothian Charity Conflict of Interest Policy](#)
- [E-Health Policies](#)

Forms

- [Amendments to Existing Fund](#)
- [Gift Aid Declaration](#)
- [Donation Receipt Form – Request a new Donation Receipt Book](#)
- [Fee Waiver Form](#)
- [CCT01 Form \(Courses and Conferences\)](#)
- [TA01 Form \(Travel and Accommodation\)](#)
- [Expenses Claim Form](#)
- [Funding Request £5,000 and over](#)

Other Useful Resources

- [Accessing Fund Statements](#)
- [Cashiers' Intranet Page](#)
- [Payroll Intranet Page](#)
- [Fee Waiver Flowchart](#)
- [Applying the Principals of Good Business Conduct – Gifts](#)
- [Charity-PECOS System Login Page](#)
- [Charity-PECOS System – Requisitioner User Guide](#)
- [Charity-PECOS System – Approver User Guide](#)
- [Charity-PECOS System – NHS Lothian Charity Account Codes](#)
- [Charity-PECOS System – Internal Delivery Addresses](#)
- [Organisations whose subscriptions qualify for tax relief](#)

Got any questions?

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NHS Lothian Charity is a registered Scottish charity (No. SC007342)