



NHS Lothian
Charity



Accessing and Supporting Funds

November 2024

nhslothiancharity.org

@nhslothcharity    

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

How to use this guide

We are committed to maximising the benefit of our charitable funds to enhance experience and care for patients in hospital and their communities, and to have a positive impact on health in the Lothians.

To help us effectively manage the funds, and to meet the wishes of grateful donors who have generously supported NHS Lothian wards, departments and services, we have put together this guide to help everyone understand what is and what is not allowable spend and the process of accessing support from funds. The document is split into sections so that you can quickly get to the information you need.

Some of the documents 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.

We are keen to make donated funds work hard to benefit your patients and colleagues. If you have any questions, 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:

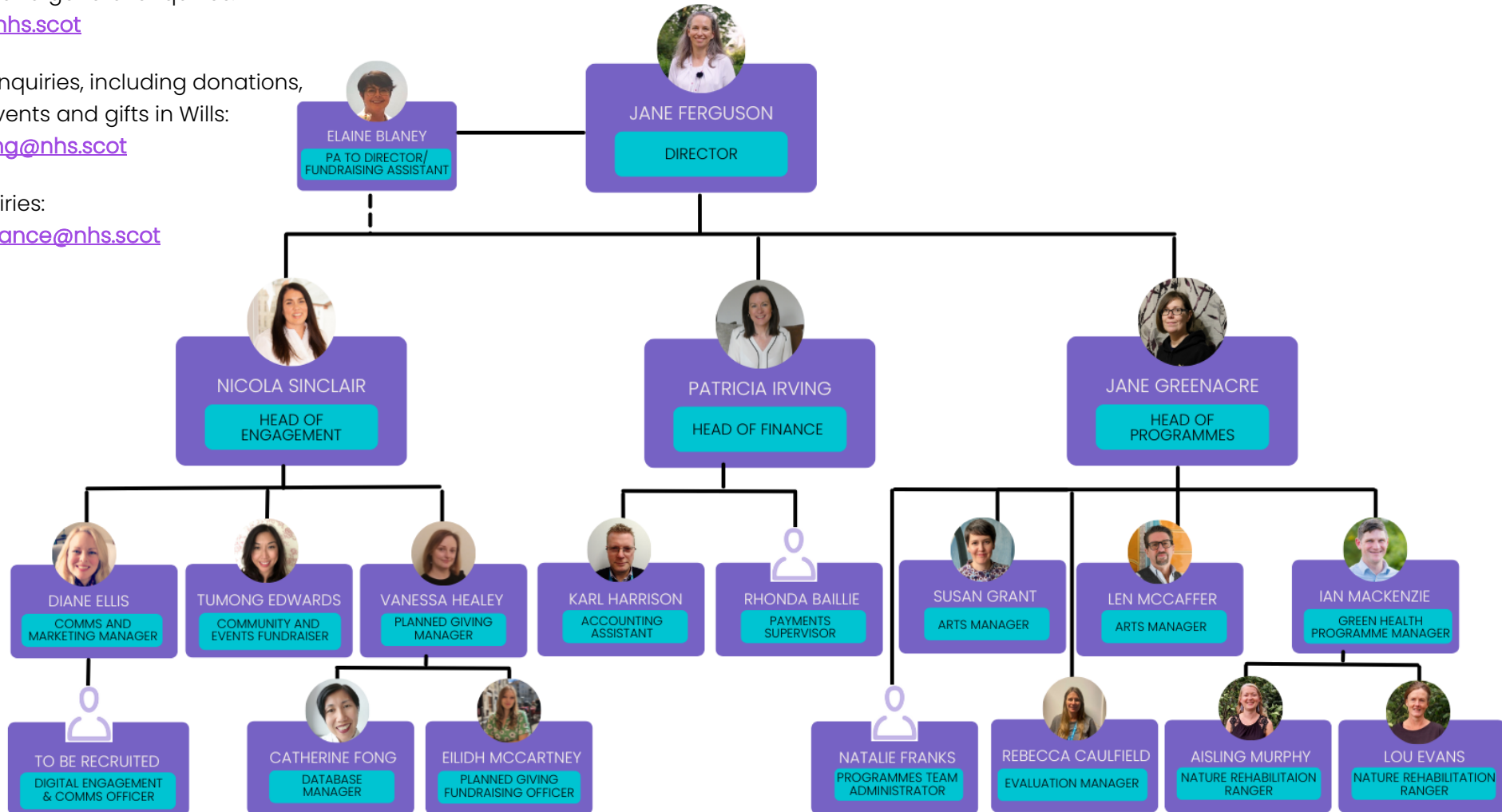
loth.charity@nhs.scot

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

loth.fundraising@nhs.scot

Finance enquiries:

loth.charityfinance@nhs.scot



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1. INTRODUCTION

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

We are 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 its 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. Our strategic goals are; to enhance experience and care for patients in hospital and their communities and to have a positive impact on health in the Lothians. To achieve our goals, we have identified four priority objectives which underpin our approach to managing the funds;

- Enhanced patient and carer experience
- Improved clinical outcomes for patients
- Improved staff wellbeing and professional development
- Improved community health/reduced health inequalities

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.

As NHS Lothian's strategic partner (while recognising our distinct role in enhancing/added value), we seek to align with NHS Lothian's approach to impact, spend and prioritisation.

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@nhs.scot. In all cases the Trustees' decision is final.



2. ACCESING SUPPORT FROM FUNDS

2.1 General

Day-to-day management of the funds including expenditure is delegated to the Charity's Senior Management Team and supported by Fund Stewards at Trustees' discretion, within the limits of the delegated authority:

- Expenditure <£5,000 can be approved 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

Fund Stewards must accept the charitable nature of these funds and the need to observe charity law at all times. 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.

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 any NHS Lothian employee understand how the funds may be able to support them to improve patient and carer experience, clinical outcomes, staff wellbeing and professional development, and reduce health inequalities.

For examples of things the Charity has funded previously, please visit the [Our Impact](#) section of our website.

2.2 Funding smaller items (under £5k)

NHS Lothian charity is pleased to have the support of Fund Stewards ([see section 5](#)) to support the approval of relatively low cost items that support our charitable objectives and meet charitable purpose.

To make it easier for applicants to quickly access support under £5k the Charity has delegated the approval of expenditure to Fund Stewards.

In order to access support of under £5k from a fund, you simply need to approach the relevant Fund Steward, explain your idea and how it will make a difference and how it aligns with the fund's purpose. The Fund Steward is then responsible for assessing, approving or rejecting the idea. If the idea is approved, there is guidance [in section 3](#) on how to progress with making purchases, etc.

If you are unsure if there is a relevant fund, who the Fund Steward is or

if your idea is appropriate for charity support, please contact the [Charity team](#) who would be delighted to talk your idea through with you.

2.3 Funding Request – £5k and over

Funding Requests allow for support of larger scale/longer term activities or development of research or services. All requests for funding of £5,000 or more must be assessed and approved by the Charity prior to commencement of project. See [section 2.4](#) below for more information.

Examples of a Funding Request might include new seating to make patients more comfortable in waiting areas, attendance at a course to support staff to improve patient care, refurbishment of a garden or staff room to improve staff wellbeing, equipment to make a procedure easier for patients, toys to improve patient experience, etc.

Where funding is awarded towards salary costs (partial or entire) it is the responsibility of the employing organisation (NHS Lothian or University of Edinburgh) to adhere to relevant recruitment and employment policies and procedures. 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, etc before applying for a fully and properly calculated grant amount. The fund or combination of funds detailed on the application must have a balance(s) 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: loth.fundraising@nhs.scot

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. Contact us and we can let you know the best way to do this. Just get in touch with us at loth.charity@nhs.scot.

Understanding the difference that charitable support has made is vital to attracting donations as well as supporting learning and improvement, it is therefore a requirement of all fund disbursements that the applicant engages with the Charity's evaluation framework. This will, at the very least, involve the completion of an end of project questionnaire. 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. For more information on the Charity's approach to evaluation, please read [NHS Lothian Charity's evaluation framework](#) or contact the Evaluation Manager via loth.charity@nhs.scot

2.4 Assessing Funding Requests £5k and over

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

Where appropriate, all Funding Requests for £5,000 and over must also have support from existing NHS Lothian Capital/Revenue or R&D Planning Committees.

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@nhs.scot

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.

Please note that, based on the value of the application, different levels of authority will be required. For larger sums which require approval via committee, this can increase the time from application to decision. For applications under £50k, the usual time from application receipt to decision is 14 days.

The applicant will be notified as soon as a decision is made.

As well as aligning with the purpose of the fund(s), funding applications should align with one or more of NHS Lothian Charity's priority objectives:

- Enhanced patient and carer experience
- Improved clinical outcomes for patients
- Improved staff wellbeing and professional development
- Improved community health/reduced inequality

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

2.5 Training and Education

We recognise that supporting relevant professional development for individuals and teams helps us achieve our priority objectives and will review applications for professional development from funds that have 'education/training' in their purpose.

In addition to this, we have developed the following guidance and advice to support ethical, lawful and meaningful expenditure from the ward and specific funds.

2.5.1 Principles/assumptions

- No mandatory/core training will be supported as this is a requirement of the Health Board or individual seeking a career move.
- We that, in many registered professions, evidence of continued professional development is a requirement to renew/retain registration. However, this does not preclude the support of professional development activities for those professions.
- We recognise that the opportunity to engage in professional development can support staff to feel valued, support staff wellbeing, and aid the retention of staff. However, we will not fund professional development activity on this basis alone. There needs to be a demonstrable link to enhanced patient care, for example.
- We acknowledge that grateful patients will donate to certain areas and staff groups in greater number than to others. We strive to balance this with a more equitable approach to all

staff teams. The creation of the Elsie Inglis fund for professional development works to restore equity.

- We are keen to ensure equity of access with teams as well as across teams and as such have an expectation that opportunities are promoted to all appropriate groups before participants are selected and applications submitted.
- We understand that the patient journey through services, especially for those with co-morbidities, is such that the staff from out with a particular specialism will frequently care for patients with that condition and will support requests accordingly.
- As NHS Lothian's strategic partner (while recognising our distinct role in enhancing/added value), we seek to align with NHS Lothian's approach to impact, spend and prioritisation. This is reflected in the parameters within which funding will be awarded.
- Furthermore, working strategically with colleagues, we seek to focus limited resources on areas of development/need identified by services not individuals in order to maximise the impact for patients.

2.5.2 Parameters

In addition to the principles above, which will be applied to all applications, the following parameters have been set to foster equality in access in both the short and longer term.

- Applications can only be supported where there are sufficient monies in specific funds with a relevant purpose.

- Generally, only one application per individual (or team for group training support) will be supported each financial year. However, we acknowledge that there are circumstances when three applications over a three-year periods will have greater impact.
- In circumstances where an application exceeds £1,000 (or applications exceed £3,000 over three years), we will only contribute 80% of the additionality. We will require confirmation of the route by which the 20% is being funded prior to the release of money. However, we will confirm our contribution to enable match funding to be sought.
- NHS Lothian guidance on travel/study leave should be applied to all applications e.g. virtual first, local second, Europe next, global last.
- While support may be provided to cover course or conference fees, travel, accommodation, and subsistence, it is expected that subsistence requests are kept in-line with the NHS Lothian's wider guidance on subsistence.
- It is expected that the applicant, with the support of NHS Lothian's Travel Team, has identified reasonably priced options e.g. local public transport not taxis.
- Relevant NHS Lothian Management must be aware of, and endorse, the application as supporting service development/patient need.

2.5.3 Higher Education

Applications for higher education e.g. Masters, PhD, etc will be considered on a case-by-case basis.

Requirements

If an award is made, the Charity seeks the following actions. Evidence of how these will be fulfilled may be a required as part of the application process:

- Learning will be shared with colleagues following any professional development activity.
- Acknowledgement of charity support is required in any presentation or paper given at or following professional development activities.
- Where an award has been made, the participants must engage with NHS Lothian Charity's evaluation process to support understanding of the impact of activities.
- 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.
- Fund Stewards must seek advice on payment/reimbursement of conference expenses before making a financial commitment on behalf of the fund.

- Staff wellbeing activities can only be funded from funds with a relevant charitable purpose. Alternative sources of support may be the Elsie Inglis Professional Development grants currently administered on behalf of the Charity by NHS Lothian's HR &OD department.

2.6 Travel, Subsistence and Accommodation

Expenses must fall within the charitable purpose of the fund from which they are requested 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 endorsed by the Fund Steward. Where the Fund Steward is the claimant, the claim must be countersigned by their line manager, (this person should not be a fund cosignatory). You must not endorse payments to yourself, or to someone with whom you are closely related. The endorsed Expenses Claim Form, and relevant receipts should then be scanned and emailed to loth.charityfinance@nhs.scot for approval and processing. Claims must be submitted for payment within 3 months of the expense being incurred otherwise expenses will not be reimbursed.

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.

2.6.1 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.

2.6.2 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 endorsed the Fund Steward before it is emailed to loth.charityfinance@nhs.scot for approval and processing. If the request is for a Fund Steward, then the TA01 form must be countersigned by their 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.

2.6.3 Accommodation

All requests for booking accommodation in advance must be made by completing a [TA01 Form](#). The form should be endorsed by the Fund Steward before it is emailed to loth.charityfinance@nhs.scot for processing. If the request is for a Fund Steward, then the TA01 form must be countersigned by their 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.

2.6.4 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

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

2.7 Staff Wellbeing

We understand the incredible dedication and hard work of staff across the whole of NHS Lothian and are committed to supporting their wellbeing. We recognise that a healthy and supported workforce leads to better patient care, better individual health and more efficient use of NHS resources¹.

Working in partnership with NHS Lothian leadership, we have developed a co-ordinated approach across the whole organisation that both facilitates equal access for all staff regardless of role, service, department or site/base and also aligns with our mission of having a positive impact on health in Lothian.

2.7.1 General principles

- We recognise the value of gifts as a thank you or expression of gratitude to staff and are committed to a larger wellbeing agenda that has the ability to positively influence working culture and wellbeing in a sustained way.
- We recognise the significant evidence about what benefits wellbeing, both in general and specifically in the workplace,

¹ Department of Health, 2009b; Williams, Michie & Pattini, 1998

and have embedded this into the thematic areas we will support. ([See section 2.7.2](#))

- We recognise that one size does not fit all so are keen to understand the consultation that has gone into any staff wellbeing support proposal that is submitted to us.
- We are keen to foster team over individual benefit and will prioritise support for activities, items, etc. that will bring together groups of staff over support for 'gifts'.
- We are committed to impactful/sustained benefit and as a result are keen to focus on items and activity that build resources and resilience in individuals and teams.
- As NHS Lothian's strategic partner (while recognising our distinct role in supporting enhancements and added value), we seek to align with NHS Lothian's approach to impact, spend and prioritisation.
- We acknowledge that grateful patients will donate to certain areas and staff groups in greater number than to others (e.g. frontline staff over less visible but equally important staff). We strive to balance this with a more equitable approach to all staff teams. As a result, we may limit the number of awards per team each year.
- We are committed to ensuring that all staff can benefit equally and avoid tax implications of benefit-in-kind support that is not available to all employees.

2.7.2 Thematic areas for support

Working together with NHS Lothian's Work Well Specialist Lead, we have identified a number of key evidence-based, thematic areas that we encourage managers and teams to reflect on when considering an application for charity support from either ward and specific funds or Microgrants. These areas often interact with each other, maximising the impact of any grant made. However, we may also consider applications out with these thematic areas, so please get in touch with your ideas.

Taking a Break

53% of NHS staff say they are unable to take regular breaks². 56% of hospital-based nurses do not take sufficient breaks³. Anecdotally, we are told this is for two key reasons: Firstly, staff are unable to take time out due to service pressures, and secondly, due to a long-standing culture of not taking breaks. To help address this, we work with NHS Lothian colleagues to lend support to tests of change and other innovation to aid service pressures and seek to support initiatives that encourage the taking of breaks. Examples include but are not limited to:

- A group activity that brings together a team for a break during the working day.
- Improvements to a break room to create a better space for staff to take a break.

² <https://www.unison.org.uk/news/press-release/2022/06/no-breaks-no-food-culture-leaving-nhs-staff-hungry-and-affecting-care-says-unison/>

³ Staff and Effective Staffing: Nursing against the odds. RCN

Nutrition and Hydration

Eating a balanced diet and staying hydrated are significant issues for many NHS staff with 51% of health professionals in Scotland being overweight or obese⁴. Many factors are identified as contributing to this. 16% of NHS staff said they only have time to grab a snack like crisps or chocolate during shift⁵. 45% of staff were dehydrated at the end of their shift⁶. We welcome applications that would support good nutrition and hydration. Examples include but are not limited to:

- Equipment such as kettles to encourage the taking of drinks or food.

Nature Connection

There is significant evidence about the benefits of connecting with nature for improved physical and mental health. As a result, we are keen to support items and activities that encourage outdoor activity and connections to nature. Examples include but are not limited to:

- Improvements to outdoor spaces to encourage use.
- An outside group activity.

Relaxation Activities

Approximately 40% of all staff sickness absence in the NHS is due to work stress⁷. For 2020–21, approximately 31% of recorded hours due to

⁴ Prevalence of overweight and obesity among nurses in Scotland: A cross-sectional study using the Scottish Health Survey. Kyle RG, Neall R, Atherton I M.

⁵ <https://www.unison.org.uk/news/press-release/2022/06/no-breaks-no-food-culture-leaving-nhs-staff-hungry-and-affecting-care-says-unison/>

sickness absence on SSTS were logged against the code of 'Anxiety/stress/depression/other psychiatric illnesses⁸'. We are keen to offer support where we can, to help NHS Lothian's staff team to destress and would welcome applications that aim to support relaxation for staff to foster better mental health. Examples include but are not limited to:

- Talks and presentations to raise awareness and share practical tips.
- Self-care books and resources.

Exercise

The mental and physical benefits of exercise are well documented. In June 2019, NICE called for NHS staff to become more active. We would welcome applications that aim to support staff to get more active. Examples include but are not limited to:

- A group activity that gets the team moving
- Exercise equipment for break rooms

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

Staff wellbeing activities can only be funded from funds with a relevant charitable purpose. An alternative source of support may be the staff wellbeing microgrant programme currently administered on behalf of the Charity by NHS Lothian's HR &OD department.

⁶ Staff hydration matters more than keeping up appearances. Oliver D

⁷ Staff stress levels reflect rising pressure on the workplace. Rimmer. A

⁸ <https://www.gov.scot/publications/foi-202100251729/>

2.8 Award Ceremonies

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

2.9 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 only allowable if permission has been given in advance by NHS Lothian Charity, unless the expenditure is under £20 (for the entire activity not per person), which can be claimed retrospectively with explanation and original receipts.

Hospitality will only be allowable if it can be shown to provide tangible benefits in the furtherance of the objectives of the fund(s) e.g. an educational benefit.

HMRC sometimes regards hospitality as a taxable benefit. To avoid tax liability, if you are requesting funding for guest hospitality, this should be in line with the allowances common to staff groups (see the [subsistence section in 2.6.4](#)) and should be reasonable and not lavish.

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

2.10 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 (where patient amenities is in the fund's purpose). This includes items such as toys, TVs and books or services such as complementary therapy.

2.11 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.

2.12 Festive Season Celebrations 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.

We are 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 we 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 widely

publicised 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.

2.13 Research

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.

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 2.5](#) and [section 2.17](#).

2.13.1 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.

Individuals 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 Fund 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.

Funds 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 the applicant and/or supporting Fund Steward attendance 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 approving the disbursement of funds.

2.13.2 Research approaches

NHS Lothian Charity is committed to funding research and innovation to improve patient lives and outcomes through high quality research that better understand and treat disease. To achieve this, many types of research methods are utilised. These include clinical trials, use of

tissues samples, computer models and, when appropriate, animals. All approaches, including research using animals, play a vital role in the medical research process. NHS Lothian Charity's position on the use of animals in research is aligned with best practice, i.e. that of the Association of Medical Research Charities. That is, the principle of using animals in research, when necessary, to advance understanding and treatment of serious health conditions, where there is no alternative that can be used.

We do not take the decision to fund animal research lightly. It is essential to strike a balance between the benefits of research and the ethical treatment of animals. Our position reflects a commitment to minimising harm to animals while recognising the vital role that well-regulated and ethical animal research plays in advancing knowledge and improving health. We are committed to undertaking high quality animal research that is well-designed, uses rigorous and expert peer review, is well-reported, and ethically justified.

High standards of animal welfare – including housing conditions, well-trained animal technologists – are vital to NHS Lothian Charity. These minimise discomfort for animals and enable researchers to obtain reliable results. We believe that animals used in research must be treated with the utmost respect and care.

We are committed to openness and transparency around the use of animals in research and encourage open communication about the purpose, methods and outcomes of animal studies. We also recognise that not everybody is comfortable with the use of animals in research. We are committed to continually reviewing, through the relevant committees and board, our funding practices and engage with the wider scientific community to encourage better practice and development of animal alternatives.

2.14 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 programmes team 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 3.2](#)).

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.

In exceptional circumstances we will consider the purchase of supplier or a maintenance contract as part of the initial funding application but not thereafter.

2.15 Building Works/Refurbishment

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

All building works and refurbishments supported via fund(s) 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 4](#) for further information regarding recognition of funding.

2.16 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.

2.17 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.

2.18 General Office Expenditure

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

2.19 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 NHS Lothian's Procurement Team for further information

2.20 Checks for Third Party Services

If you require a fund to pay for any therapists, the department must take responsibility, to ensure they hold a valid Disclosure Scotland Certificate at the correct level. 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 NHS Lothian Human Resources.

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

Where the services of a third sector are being procured, then the department must liaise with NHS Lothian's Voluntary Services Team to

ensure appropriate due diligence has taken place in accordance with the clear pathways guidance.

Where data is being shared with the third party, the service must seek the advice of the Information Governance Team.

2.21 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.



3. PROCESSES FOR SPENDING AWARDED FUNDING

3.1 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@nhs.scot.

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 3.3](#) for more information on VAT exemption.

3.2 Procurement

As per section [3.1 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@nhs.scot.

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.

3.3 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. ACKNOWLEDGING FUNDING FROM NHS Lothian Charity

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.

Where possible, and appropriate, NHS Lothian Charity should be recognised and credited as the funder of the activities supported.

4.1 Recognition of Charitable Support, Marketing and Publicity

We ask that you include recognition of any funding received from the Charity in any promotional activity; for example, tagging us in any posts on social media, acknowledging funding and including our logo in any printed or digital materials or reports, or putting a sticker on equipment that we've funded.

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.

Contact us and we can help you recognise our support in the most appropriate way.

5. FUND STEWARDS

5.1 Fund Stewards and Signatories

Fund Stewards support NHS Lothian Charity by being our eyes and ears on the ground. Working in roles that bring them into regular contact with both patients and NHS colleagues they are well placed to identify where donations can make a difference.

To be a Fund Steward, an individual must either be an employee of NHS Lothian or a university academic employee (the latter must hold honorary contracts with NHS Lothian).

Fund Stewards can authorise funding that aligns with charitable purpose up to £5k and their endorsement of larger expenditure will be sought (alongside that of other relevant individuals e.g. service management). Fund Stewards are permitted to authorise expenditure from the funds they support the Charity to administer to an upper limit of £5,000. Funding Requests over £5,000 require additional authorisation, see [section 2.3](#) for more information.

Funds may not be allowed to go into deficit. Prior to authorising any expenditure request (under £5k), Fund Stewards should check the fund balance to ensure there are sufficient funds.

It is an expectation that all Fund Stewards are of a sufficient oversight to comment and are able to respond promptly to requests. This authority must not be delegated to a PA or administration staff or colleague.

Fund Stewards are directly responsible for ensuring that all expenditure they authorise (under £5k) meets the stated fund purposes and adhere to our charitable objectives as set out in [section 1](#).

Stewardship is at the discretion of the Trustees. New Fund Stewards may be proposed by an existing Fund Steward via email to the [Programmes Team Administrator](#). 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.

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

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

5.2 Ceasing to be a Fund Steward or Signatory

The Trustees will remove a Fund 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, Fund Stewards will be asked to provide details of 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 transfer the stewardship of the fund to the Charity Director.

If a Fund Steward retires or leave NHS Lothian, they will automatically cease to be a Steward. As a Fund Steward approaches retirement or departure from NHS Lothian, they should let us know by [email](#) so we can start preparing for a replacement. In this email, a Fund Steward can nominate a suitable replacement who will then be considered by the Charity.

The delegated authority of the position of Fund 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 a Fund Steward to a new employer or to a different clinical department or ward.

5.3 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 via [email](#).

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.

5.4 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, we may act to close the fund.

We will review all funds annually to identify funds that have been dormant for 2 years or more. This is to ensure that donors' wishes are met.

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 the Charity and Fund Stewards with similar funds agree that it would be beneficial to amalgamate the funds, for example to focus fundraising activities or to create a sufficiently large balance to make a strategic purchase or enhancement, then the Programmes Team Administrator can facilitate this and the wider Charity team can support with any fundraising that is required.



5.5 Fund Statements

Fund statements are updated monthly. You can view statements (year-to-date) of the funds you support the Charity to spend 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.

5.6 General Fund Guidance

It is at 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 Programmes Team Administrator will assist with the setting up of the fund and will send notification of this to the applicant.

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.

6. DONATIONS AND INCOME

6.1 General

We can only accept donations that we can spend in line with our charitable objectives, such as for enhancements or equipment that is over and above what would normally be provided by the NHS. It is important that any donations do not carry any conditions which fall outside our charitable objectives. Where there is doubt, get in touch with the team prior to acceptance. It is our preference that restrictions or conditions are not attached to any donations. 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 on NHS sites 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 6.2](#) 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 decide to specify how their donation is used, for example at a named hospital, to a specific ward or to a particular area of research or health condition. 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](#).

6.2 Donation Administration

Donors can 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. This is the easiest and quickest way for a donor to make a donation and receive a thank you letter.

Cheques should be made payable to: **"NHS Lothian Charity"**.

The donor should be encouraged to add the fund name (where known or their preferred clinical area) either on the reverse of the cheque, or with an enclosed letter so 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@nhs.scot 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 these forms as well as 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. We can't claim Gift Aid without certain information about the donor (see below).

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 loth.fundraising@nhs.scot

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 loth.fundraising@nhs.scot. 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 of the 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 loth.fundraising@nhs.scot. 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.

6.3 Gift Aid

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.

6.4 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 loth.fundraising@nhs.scot.

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

6.5 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 the amount held in a specific spend. Email loth.fundraising@nhs.scot 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: loth.fundraising@nhs.scot.

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 Team.

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: loth.fundraising@nhs.scot.

6.6 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 loth.fundraising@nhs.scot.

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 loth.fundraising@nhs.scot or visit our [website](#).

6.7 Raffles

Raffles and sweepstakes are a great way to raise money, especially over Christmas and New Year, because they are fun and easy to organise. There are a few things to be aware of if organising these activities to ensure you follow the correct guidance. Raffles and sweepstakes are considered as gambling and regulated by the Gambling Commission. Your raffle or sweepstake might need a licence, but this depends on how you organise it.

You do not need a raffle licence if:

- Your raffle/sweepstake takes place at work, where the only people purchasing tickets are staff in the building. This kind of raffle is known as a workplace raffle. You should not sell raffle tickets to people outside your place of work, to patients or other visitors unless you have a licence.
- Your raffle is part of an event, where the draw will take place at the event – e.g. at a Christmas party – you can sell tickets to anyone in attendance and conduct the draw at the end of the party.

Find out more about how to run a raffle and which ones do and do not require a licence by visiting:

<https://www.gamblingcommission.gov.uk/public-and-players/guide/how-to-run-a-lottery-or-fundraiser>

You will need a licence if:

- You plan to sell raffle tickets on more than one day, outside an event or work and plan to sell tickets to anyone other than staff e.g. patients, visitors, family or friends.
- Tickets will also need to be printed with numbers and include the details of prizes and the promoter's details. If you would like to apply for a raffle licence get in touch with our Fundraising Team, who will be happy to help.

Find out more about raffle licences by visiting:

<https://www.gamblingcommission.gov.uk/public-and-players/guide/page/licences-for-small-society-lotteries>

You can also organise a prize draw without a licence. You will need to have the following in place:

- You have two ways to enter the draw – paid and unpaid.
- people can choose to take part without paying.
- the free entry route can be no more expensive and must be no less convenient than the paid route.
- the free entry route must also be available at the normal rate. For example, you cannot use special delivery in the free route and First Class in the paid route.
- the free entry route must be promoted and displayed at the same level as the paid for routes.
- the choice between the free entry route and the paid entry route must be promoted so that people who want to participate can see it.
- the system that determines prizes should not recognise the two routes as different.

Find out about how to organise a prize draw by visiting:

<https://www.gamblingcommission.gov.uk/public-and-players/guide/page/free-draws-and-prize-competitions>

If you would like further guidance on setting up a prize draw, please don't hesitate to contact our Fundraising Team, who would be happy to support you.

6.8 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.

If no specific fund is stated (e.g. "for liver research"), control of the money will remain with the Trustees.

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 loth.fundraising@nhs.scot for advice. In all cases, individuals will be advised to seek professional legal advice. All NHS Lothian staff 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](#).

6.9 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; loth.fundraising@nhs.scot

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.

6.10 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 6.9](#) above).

6.11 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 contracted 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.

6.11.1 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.

6.11.2 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](#).

6.12 Research Income

6.12.1 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).

6.12.2 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.

6.12.3 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.

6.13 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, etc) 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, otherwise the individual is liable for tax on the gift.

7. OTHER MATTERS

7.1 Conflict of Interest

Fund Stewards 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 Stewards 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 Stewards 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.

7.2 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

7.3 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.



8. 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:

8.1 Policies

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

8.2 Forms

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

8.3 Other Useful Resources

- [Accessing Fund Statements](#)
- [Applying the Principals of Good Business Conduct – Gifts](#)
- [Cashiers' Intranet Page](#)
- [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](#)
- [Fee Waiver Flowchart](#)
- [Organisations whose subscriptions qualify for tax relief](#)
- [Payroll Intranet Page](#)

8.4 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.

Got any questions?

loth.charity@nhs.scot

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