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Imperial Health Charity
Special Purpose Fund Governance
Guidelines for Fund Advisers



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1. Introduction

This document is designed to support fund advisers with the governance of Special Purpose Funds (SPFs).

1.1 What is a Special Purpose Fund?

SPFs come from charitable donations, held by Imperial Health Charity to be used for a specific ward, department, or service at Imperial College Healthcare NHS Trust. Funds should be used for expenditure that is 'over and above the usual NHS provision' and should fit into at least one of the following charitable objects:

1. Patient welfare and amenity
2. Staff welfare and amenity
3. Clinical research

1.2 The purpose of SPFs and the role of the Charity's trustees

The trustees' management of Special Purpose Funds is guided by the Charity's strategic objectives. These state that the Charity has power to apply the funds under its control for charitable purposes relating to health services at hospitals (including research) and community health within Imperial College Healthcare NHS Trust. The Charity can only use the funds for this purpose. The trustees devolve the daily management of the Charity's funds to the Charity's staff, who reserve the right to:

- i) prevent the withdrawal of funds which do not meet the conditions set out in these guidelines.
- ii) authorise expenditure from a fund if the Charity believes this to be an appropriate use of resources.
- iii) cease to delegate their authority to a fund adviser if they believe the regulations in this document are not being met (in this case they may appoint an alternative fund adviser or take control of the funds directly themselves).
- iv) amend these guidelines as and when necessary.
- v) decline expenditure from the fund if it is perceived to be for tax avoidance or embezzlement of funds, or any other action that may be contrary to the Charity's governance or national laws.

Once a donation has been made to Imperial Health Charity it is subject to Charity governance and must be used in a timely manner in accordance with the charitable purpose of the fund.

Donations are non-refundable.



2. The Fund Adviser

2.1 What is a Fund Adviser?

Funds donated to the Charity for specific purposes within its charitable objects are treated as restricted or designated funds and their administration may be delegated to a fund adviser (senior member of Trust staff) to manage the money on the trustees' behalf.

The Charity, not the fund adviser, has the full legal responsibility for the funds, including for ensuring that all monies are received and expended in accordance with charitable law and all statutory requirements. Each SPF is required to have at least two fund advisers who are employed by the Trust.

2.2 Responsibilities

Fund advisers' core responsibilities are to:

1. Ensure 25% of the opening balance of the fund is spent each year:

- i) Charity Commission guidance requires that at least 25% of donated funds **must** be spent each year, based on the opening balance of the fund. SPF expenditure will be reported to the Charity's trustees on an annual basis – they reserve the right to cease delegated authority to a fund adviser if funds are not spent (as outlined in section 1.2).
- ii) Fund advisers **must** ensure all expenditure is in line with the purpose of the fund and our Permitted Expenditure Guidelines (section 5.4). All SPF expenditure will be reviewed on a quarterly basis and any expenditure that falls outside of these guidelines will be queried with the fund adviser. If this continues, the Charity reserves the right to cease to delegate their authority to a fund adviser and may appoint an alternative fund adviser or take control of the funds directly themselves.

2. Ensure the accuracy and transparency of fund information:

- i) Fund advisers **must** attend a minimum of one check-in with the Charity's Fund Engagement Manager per year.
- ii) Fund advisers **must** share two 'funding stories' per year to highlight the impact that charitable funding has had on their ward/department.
- iii) Fund advisers **must** inform the Charity of any changes to the fund i.e. new fund advisers, change of site, alteration to the purpose of the fund.

3. Ensure the Charity is notified of fund income and expenditure:

- i) Fund advisers **must** notify the Charity of all proposed expenditure over £1,000. Please see section 5.1 for more information.



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- ii) Fund advisers **must** notify the Charity of significant donations (over £1,000) to the fund. This will enable us to properly thank donors and ensure funds are spent in line with any legal restrictions.

4. Promote the fund to colleagues and supporters

- i) Funds **must** be used for the benefit of the whole ward/service/department they serve. Fund advisers should encourage colleagues to fully utilise the SPF.
- ii) Fund advisers and colleagues **must** promote and encourage donations to the fund, where appropriate, to patients/families and the wider public. The Charity can provide support with this, please email fundraising@imperialcharity.org.uk

5. Complete mandatory SPF training each year

- I. This will be hosted on the Trust's LEARN platform and should take around 30 minutes to complete. It will be updated each year and will help fund advisers to better understand their role and responsibilities, as well as providing additional information about any changes to our SPF governance.



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3. Fund Information

3.1 Fund statements

Fund statements provide an overview of income and expenditure for each SPF as well as the overall balance of the fund. All fund advisers listed on a fund will receive fund statements monthly. Please inform the Charity of any email address updates or fund adviser changes.

3.2 Adding/removing a fund adviser

The fund adviser has the responsibility to provide contact details for all signatories (including themselves) and should notify the Charity immediately of any changes, such as staff leaving. Amendments to the fund's signatories require a CF08 form. To request one, please email specialpurposefunds@imperialcharity.org.uk

3.3 Fund transfers

The charity cannot authorise fund transfers from SPFs to external organisations. Any funds that are placed into an SPF must be spent in line with the purpose of the fund, within Imperial College Healthcare NHS Trust. When a donation is made to Imperial Health Charity it is subject to Charity governance – it cannot be transferred or refunded. Internal fund transfers will only be considered in exceptional circumstances or where two funds are merging. Trust staff cannot transfer funds from the SPF they manage to their new place of work.

3.4 Fund charges

The Charity incurs a range of costs in order to effectively administer its Special Purpose Funds. This includes costs associated with financial processing, the use of banking facilities and management charges. In addition, the Charity provides practical support to fund advisers through fundraising activities, administration, governance and reporting which are directly related to SPFs.

From 1 April 2022 the Charity will be updating its policy on fund charges by introducing a charge of 2.5% per year on the balance of each fund. This will allow the Charity to recoup a proportion of the costs necessary to effectively administer its Special Purpose Funds. The charge will be divided by 12 and applied to the fund balance as it stands at the end of each calendar month.

The charge is benchmarked against other NHS charities who administer similar funds on behalf of NHS trusts to ensure the amount we charge is fair and proportionate. The charge is subject to review on an annual basis.

You can read our fund charges policy in full [here](#).

3.5 Expression of Interest applications

The Charity receives Expression of Interest funding applications throughout the year. Sometimes, these applications will not be suitable for our other grant programmes. If the application aligns with the purpose of a suitable SPF, we will forward it to the fund advisers for consideration. Fund advisers are expected to review these applications thoroughly and provide a decision on funding within two weeks.

3.6 Vouchers

Special Purpose funds must not be used to purchase vouchers of any kind. HMRC views gift vouchers to be the same as cash, and therefore they are liable for tax. This creates several serious tax implications for the Charity. We understand that gift vouchers are a popular option for fund advisers to thank their teams, especially at Christmas time. If you would like some alternative ideas to thank and recognise staff, please email specialpurposefunds@imperialcharity.org.uk

3.7 Course fees

If a member of Trust staff holds a conference/course and receives payment from attendees, they must wait until the event has occurred before transferring the funds into an SPF. Once these funds are transferred into an SPF they are non-refundable. To mitigate for participants who may no longer be able to attend and who would require a refund, we advise that payments are made via an Eventbrite page. This enables the organiser to keep track of who has paid, as well as issuing refunds if required. Once the event has occurred, the funds can be transferred to the SPF as a donation.

3.8 Intellectual property

No rights to any intellectual property arising from an SPF funded project may be sold or otherwise transferred to a third party without the Charity's, or donor's written agreement. If, as a result of a project, ideas, processes or products of potential medical, scientific, commercial or other value are generated, you, the Trust/College, or its third-party technology transfer partner will enter into a separate agreement with the Charity or donor on patent, design or copyright protection and ownership; disclosure of information acquired or obtained; and/or sharing of financial returns.

3.9 External research grants

If you are planning to use an SPF to receive external research funding, **you must inform the Charity before you submit your application.** The Charity must ensure that the research grant fits with the purpose of the SPF and that the donor has no rights over the direction, ownership, or publication of the research. The income will also be subject to fund charges.

Income

4.1 What can be paid into an SPF?

The Charity will only accept freely given donations that are made towards the charitable objects and purpose of the SPF. It is important that any contributions to the SPF do not carry any conditions that fall outside the charitable objectives/fund purpose.

4.2 What cannot be paid into an SPF?

The Charity cannot accept:

- i) Donations that are not freely given (i.e., the donor should not expect anything in return)
- ii) Donations to research that would provide the donor with financial gain or a competitive/commercial advantage.
- iii) Any type of sponsorship. This is income that is given in return for goods/services and involves a legal agreement between the donor and recipient (Trust staff).
- iv) No SPF should be used for buying goods for resale or providing services for a fee that is paid into the fund and potentially refundable. Please refer to point 3.7, course fees.

4.3 Income Guidelines

Please read the following guidelines before accepting any income into an SPF. If you have any questions regarding income/donations, please email fundraising@imperialcharity.org.uk

Type of income	Is it permitted?	What do I do next?
Donations from grateful patients/families to say thank you for their care	Yes	They can donate to an SPF via our website, or if they hand over cash, you can drop it at your hospital cashiers office. Please ensure the SPF number and donor contact details are enclosed. Email fundraising@imperialcharity.org.uk for more information and to inform us promptly of any cash/cheques that need collecting.
Donations from businesses/corporate organisations	Yes	They can donate on our website or via BACS transfer - our fundraising team can provide support throughout this process. Please email fundraising@imperialcharity.org.uk to connect us with a corporate contact.
Research grants from other organisations	Yes	If you are planning to use an SPF for the receipt of external research funding, you must inform



		<p>Imperial Health Charity before you submit your application.</p> <p>The Charity must ensure that the research grant fits with the purpose of the SPF and that the donor has no rights over the direction, ownership, or publication of the research.</p> <p>For more information, please email fundraising@imperialcharity.org.uk</p>
Private patient fees	Yes	<p>All payments to the Charity must be a matter of voluntary donation. Patients seen privately have no legal obligation to make payments to the Charity.</p> <p>We can only accept income that is in line with the purpose of the fund. We do not issue refunds of private patient fees as payment to consultants.</p> <p>For more information, please email fundraising@imperialcharity.org.uk</p>
Primary trading income	Yes	<p>Where staff provide goods or services (e.g., medical reports, training courses, laboratory fees), any income generated belongs to their employer, Imperial College Healthcare NHS Trust, or Imperial College London as appropriate.</p> <p>This type of income can only be transferred to a SPF in the form of a donation or grant, with the written consent of the funder.</p> <p>To transfer this type of income to an SPF you will require a Grant Request Form. Please email fundraising@imperialcharity.org.uk for more information.</p>
Sponsorship	No	<p>The Charity does not accept sponsorship into SPFs. Sponsorship is not classed as a freely given donation and creates legal, tax and administrative implications for the Charity.</p> <p>Fund advisers must not make financial agreements with sponsors – any income of this type will be refunded to the sponsor.</p>



4. Expenditure

The Charity provides reimbursement for costs incurred via personal expenditure or invoices via the Trust's e-procurement system. The Charity may pay suppliers directly in certain circumstances. All medical equipment must be purchased via e-procurement to ensure it is safe for use and to guarantee any insurance policies.

5.1 Expenditure process

There are different processes to follow depending on how much you wish to spend from the fund. These processes must be followed to ensure the correct balance is displayed on the fund statement.

i) <£1,000

For expenditure under £1,000 you do not require authorisation from the Charity. However, all expenditure must be in line with the purpose of the fund and fall within our Permitted Expenditure Guidelines (*5.4 in this document*).

ii) £1,000-£10,000

For expenditure between £1,000 and £10,000 please email specialpurposefunds@imperialcharity.org.uk. We will check to make sure the proposed expenditure is in line with the fund purpose and will be able to provide support with the procurement process (see 5.3 for more information).

iii) >£10,000

Expenditure over £10,000 will require a Grant Award Letter (GAL). We use this to record and track larger spend and to accrue (ringfence) the project cost within the SPF, thus reducing the available balance of the fund. If you are undertaking a research project, you will also need to fill in an SPF Outline Form.

5.2 VAT Exemption Certificates

The Charity can use its charitable status to remove the VAT cost added to certain pieces of medical equipment. You can see which items will not be charged VAT [here](#). Please contact specialpurposefunds@imperialcharity.org.uk for a VAT exemption certificate.

5.3 How to pay from an SPF

5.3.1 Personal reimbursement

You can pay personally and be reimbursed by the Charity directly. The purchases must be in line with the purpose of the fund, and you must provide receipts/invoices for all items. We cannot provide reimbursement without proof of purchase. **For security, all CF04 claims forms must be sent to the Charity from the email address of the fund adviser listed on the fund.**

Please note that the Charity will not reimburse any claims under £25.



Please complete the [CF04 form](#), attach your receipts and email it all to specialpurposefunds@imperialcharity.org.uk

In certain circumstances the Charity may be able to pay the supplier directly. Please get in touch for more information.

5.3.2 E-procurement

Once approval has been sought via specialpurposefunds@imperialcharity.org.uk:

1. For medical equipment that may be VAT exempt or zero rated, please refer to 5.2 in this document.
2. Show your email correspondence with the Charity/Grant Award Letter to your Trust department's budget-holder - often the Head of/Matron/Sister/Business Partner. They will then generate a funding code for the purchase.
3. You can then make the order(s) or purchase(s) through e-procurement, coding the expenditure to this funding code.
4. Once any order(s) are placed or purchase(s) are made, you should fill in the [Trust's Invoice Request Form](#), and send it to your department's Trust Finance contact. If this is not known, send it to imperial.invoice.request@nhs.net.
5. Trust Finance will then invoice the Charity, and we will pay the money back. This means the money will be credited back to the funding code it came from, so you are reimbursed.

5.4 Permitted Expenditure Guidelines

All expenditure must be in line with the following guidelines. These guidelines are subject to change and will be reviewed regularly - any amendments will be communicated to fund advisers. If you have any questions regarding expenditure, please email specialpurposefunds@imperialcharity.org.uk

Type of expenditure	What is permitted?
1. Medical equipment (<£10,000)	<ul style="list-style-type: none"> • Like-for-like replacements of Trust equipment are not permitted • Equipment is for the benefit of ICHNHST and cannot be leased, transferred or sold. • These items should be ordered using the Trust's e-procurement system. • Please refer to section 5.3 in this document for a step-by-step guide on how to do this.
2. Medical equipment (>£10,000)	<ul style="list-style-type: none"> • Like for like replacements of Trust equipment are not permitted. • Equipment is for the benefit of ICHNHST and cannot be leased, transferred or sold. • These items should be ordered using the Trust's e-procurement system. • Any spend over £10,000 requires a Grant Award Letter (GAL). This helps us to accurately record and track larger expenditure.



	<ul style="list-style-type: none"> To request a GAL, please contact specialpurposefunds@imperialcharity.org.uk
3. Research	<ul style="list-style-type: none"> All research projects require an SPF Project Form to be completed prior to any work taking place. We must ensure the project fits with the charitable purpose of the fund and issue a Grant Award Letter (GAL) to accurately record and track expenditure. To request an application form, please contact specialpurposefunds@imperialcharity.org.uk
4. Building work	<ul style="list-style-type: none"> All work must receive prior approval by the Trust estates department. Read our e-mandate guidance here.
5. Salaries/staff costs	<ul style="list-style-type: none"> Salaries for core positions at the Trust cannot be funded via an SPF. Salaries/staff costs will only be considered if they are part of a research project. Fund advisers will need to complete an SPF Project Form which will then be reviewed by the Charity. This type of expenditure will also require senior approval from the Trust
6. Away days/team building	<ul style="list-style-type: none"> Up to £40 per member of staff (inclusive of all costs) Maximum of one event per year
7. Christmas	<ul style="list-style-type: none"> Staff parties/meals: £40 per head maximum OR Gift to staff: £40 per head maximum (<i>excluding vouchers</i>). Providing your SPF allows, Christmas decorations can be charged to your fund.
8. Leaving/retirement parties/gifts	<ul style="list-style-type: none"> Staff must have completed five years continuous service with the Trust. Leaving party: £40 per head maximum (<i>staff only</i>). Leaving gift: £40 maximum (<i>excluding vouchers</i>).
9. Patient gifts	<ul style="list-style-type: none"> Up to £15 per patient – providing the purpose of fund allows this; normally limited to birthday/Christmas or special occasion (<i>excluding vouchers</i>). Up to £15 for research study participants



<p>10. Staff and departmental meetings</p>	<ul style="list-style-type: none"> • Upper limit of £40 per meeting (NOT per person). • Refreshments should be reasonable and value for money. • Alcohol will not be reimbursed.
<p>11. Subscriptions</p>	<ul style="list-style-type: none"> • Eligible if within the purposes of the fund. • Subscriptions must be work-related. • Any direct debits or standing orders must be approved by the charity and can be stopped if money is not available to pay these.
<p>12. Conferences/courses/awards ceremonies</p>	<ul style="list-style-type: none"> • Evidence of attendance and fee should be provided. Justification of why attendance is in person (rather than by Zoom) may also be required. • Accommodation allowance: see hotel and commercial accommodation (below). • Meal allowances: see meal allowances (below) • Costs associated with running a course may be claimed (fund advisers may not pay themselves an honorarium). • £300pp cap for award ceremony attendance. This will only be authorised if there is a suitable SPF available
<p>13. Staff training/education</p>	<ul style="list-style-type: none"> • All staff must evidence that they have either used their core Trust training allowance or plan to put it towards their education request before applying for funding from the Charity. • The Charity will not provide funding for training/education that is deemed to be 'core' – i.e. should be funded by the Trust. • Staff can access up to £300 per year for individual training courses that will bring additionality to their role if there is a suitable SPF available. • The Charity will not fund <i>full</i> degree or masters' courses for staff.
<p>14. Hotel and accommodation</p>	<ul style="list-style-type: none"> • Staff should make every effort to obtain value for money, such as early bird discounts. • £110 per night maximum
<p>15. Meal allowances when travelling to courses/conferences</p>	<ul style="list-style-type: none"> • Breakfast: £5 per day • Lunch: £10 per day • Evening meal: £35 per day (alcohol will not be reimbursed)



16. Mileage	<ul style="list-style-type: none">• Payable for official journeys outside of normal working hours.• Cars at 0.25p per mile for more than 10,000 business miles travelled per annum• Cars at 0.45p per mile for less than 10,000 business miles travelled per annum• Motorcycles at 0.24p per mile
17. Travel	<ul style="list-style-type: none">• Air - First class travel will not be reimbursed• Taxi - Will not be supported within the UK unless there are exceptional circumstances; justification will be required.• Outside of UK - taxis will be reimbursed where no other suitable form of transport is available; justification will be required.• Train - Only standard class fare will be reimbursed.
18. In memory gift	<ul style="list-style-type: none">• In the sad event a colleague should pass away whilst employed by the Trust, we advise fund advisers to first explore the Death in Service support on offer from the Trust via the Intranet.• Trust staff can apply for a one off, £200 In Memory gift from the Charity, to be used towards flowers/reception/memorial.• Please email specialpurposefunds@imperialcharity.org.uk for more information.



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5. Fundraising Guidelines

If you would like to start fundraising for your SPF, please contact fundraising@imperialcharity.org.uk or visit our SPF Fundraising page on our [website](#).

6.1 How to pay funds into a SPF

There are several ways to pay money into an SPF, please get in touch with our fundraising team for more information – fundraising@imperialcharity.org.uk

The Charity accepts cheques, but these must be made payable to 'Imperial Health Charity' with the relevant fund number written on the back of the cheque. Cheques made payable to the Trust or a particular service will not be able to be cashed. Please notify us of any cheques left with hospital staff promptly – the Charity will collect these to ensure they do not expire, and donors are thanked as soon as possible.

6.2 Engaging supporters

If a patient or visitor expresses a wish to do something to thank the hospital, please mention to them that Imperial Health Charity can support them. You can introduce us via email or provide them with our contact details and we can discuss their wishes with them. Please share this simple action with your colleagues.

The Charity always thanks donors on your behalf, providing it has the relevant details. For donations to be properly acknowledged, staff should always try to obtain the names and addresses of donors where they can. The Charity will ensure that donors receive a thank you letter as receipt (postal or email).

6.3 Fundraising requirements

1. Be a point of contact for the Charity's fundraising team.

We would expect the fund adviser to keep in contact with the Charity's fundraising team and be available to answer any queries. Ideally, we would like the fund adviser to provide a second contact within the department.

The Charity's fundraising team will be available to support and help manage any fundraising activity you would wish to undertake. This may be a bake sale, hosting a pub quiz, or taking on a team challenge event. For more fundraising ideas, visit: www.imperialcharity.org.uk/fundraising-events

2. Relay information about the fund/Charity to all staff, including reception staff.

We may provide a stock of materials, such as leaflets and newsletters, available for staff, patients and their family and friends to read. Please help us by displaying these in an accessible location.

3. Invite the Charity to two meetings/training sessions per year to deliver up-to-date information about the Charity.

We expect to be invited to at least two staff meetings/training days per year to provide up-to-date information to staff. This will also allow staff the chance to ask any questions they may have



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about the fund. Please contact fundraising@imperialcharity.org.uk to let us know when we can join one of your meetings.

4. Display and help manage at least one collection box within the hospital site.

Collection tins are a simple way to generate income for the fund as well as providing instant awareness about the Charity. We would ideally like to display this on a nurse's station or reception area where it is visible to patients. We also ask that fund advisers acknowledge and sign our collection tin policy.

6. Contact us

For any queries relating to Special Purpose Funds please email specialpurposefunds@imperialcharity.org.uk

Please note that you can now use our new Special Purpose Funds email address to:

1. Submit claims from SPFs
2. Send queries regarding the fund you manage
3. Update us of any changes to the fund (new advisers, change of site etc)