SPECIAL FUNDS GUIDELINES
September 2025

Appendix 1 - The Gift Aid Scheme

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1 INTRODUCTION

CW+ is the official charity of Chelsea and Westminster Hospital NHS Foundation Trust.

Our vision is to enable every patient to receive outstanding care, in our Trust's community of more than 1.5 million people and beyond.

Our mission is to work with our Trust to create world-class facilities, drive innovation and research, and enhance patient and staff wellbeing. Using our expertise in partnership building, arts in health and healthcare innovation, we develop creative solutions to support an evolving NHS.

Special purpose funds arise when funds are donated to Chelsea and Westminster Hospital NHS Foundation Trust or CW+ for specific purposes, often by grateful patients or their relatives. These are within the charitable objects of CW+, but may have more restrictive application – for example, when donors indicate that they should be applied for the welfare of staff of a particular department or for a particular type of research. These funds are sometimes referred to as 'restricted funds' or 'designated funds' when the restriction is not binding.

CW+ often delegates responsibilities to a fund adviser to look after the day-to-day operation of a particular fund. This person is likely to be a senior manager, clinician or nurse.

This guidance sets out procedures and regulations to help fund advisers establish and manage the funds.

2 GOVERNANCE

Fund advisers are accountable to CW+.

2.1 Setting up a special purpose fund

2.1.1 CW+ may delegate their responsibility to an individual to become a fund adviser and manage charitable money held in a special purpose fund on their behalf.

2.1.2 To set up a fund and become a fund adviser, a standard application form ST1 (available from CW+) should be completed for consideration by CW+.

2.1.3 CW+ has to be sure that the fund is for charitable purposes within the scope of its statutory responsibilities and will be properly managed. Additionally, a check will be made to ensure that it does not already hold a fund to which the income could be credited.

2.1.4 Normally, CW+ will only agree to a fund adviser who is an employee of the Trust.

2.1.5 It is at the absolute discretion of CW+ to agree to delegate responsibility for a particular special purpose fund. A decision will normally be made within 10 working days.

2.1.6 All fund advisers should nominate a second member of staff who can also act as alternative fund signatory. Changes to fund details can be made using form ST2 (available from CW+).

2.2 Reporting requirements

2.2.1 CW+ needs to be able to share with donors how their donation has made a difference. This provides reassurance and can reinforce the good will they felt when making a gift. To enable CW+ to demonstrate the impact of the fund, fund advisers will help CW+ report, within their own department and more widely as appropriate, the purpose and benefits of the fund.

2.2.2 Reserves may be held in support of specific projects or eventualities. This might include the need to accumulate funds to purchase a particular piece of equipment by a given date. The amount being held and reasons for holding reserves rather than spending funds should be detailed in the spending plan.

2.3 Ceasing to be a fund adviser

2.3.1 If a fund adviser retires from or leaves employment with the Trust they will normally cease to be a fund adviser. Honorary contracts do not entitle individuals to continue to be fund advisers. If funds relate to specific project or piece of work which is continuing under the new employer, the matter should be discussed with CW+.

2.3.2 If a fund falls below £1,000 and there is no evidence of significant new donations to the funds, the fund adviser may be asked to recommend appropriate application of the remaining funds within three months and the fund will be closed.

2.3.3 If funds have not been spent for over a year, the fund adviser will be asked to set out plans for charitable expenditure of the funds (See 2.2).

3 INCOME

3.1 General

3.1.1 CW+ can discuss with fund advisers how they might generate income for their funds. All income received by fund advisers should be recorded on a standard Donation and Further Contact form (available from CW+) before it is sent to CW+ officers.

3.1.2 The acceptance of receipts into funds is entirely at the discretion of CW+. It is important that any contributions to the funds do not carry any conditions which fall outside the charitable objectives of the charity. If in doubt, please consult CW+.

3.1.3 Please be aware that CW+ operates a gift acceptance policy which outlines the due diligence that the charity must undertake when accepting donations and when generating income. This policy is available from CW+.

3.1.4 If income is received through a third-party agency – eg JustGiving – please be aware that these organisations will make charges that will be charged to the fund.

3.2 Donations and Gift Aid—see also Appendix 1

3.2.1 Donors who are UK taxpayers should be encouraged to make donations using the Gift Aid scheme, because donations made under Gift Aid are worth 25% more to the fund.

The CW+ Donation and Further Contact form has a section for Gift Aid.

3.2.2 Thanking donors:

- The CW+ Donation and Further Contact form has a tear-off slip at the bottom which can be handed to the donor as an 'instant' acknowledgment of their donation.

- CW+ will take responsibility for acknowledging donations if contact details are available. Where appropriate we will also report to the donor on how their gift has been spent and the impact it has had.

- When Trust staff are the primary donor contact, they should always try to obtain the names and contact details for donors and provide this to CW+, in line with GDPR requirements around data processing. CW+ staff can then contact the donor to invite them to sign a Gift Aid declaration if they have not already done so.

- If there is correspondence relating to a donation, please send copies to CW+ along with the cheque and the donation form.

3.3 Fundraising

3.3.1 CW+ can discuss any ideas you may have regards actively fundraising and would like to support you in doing so. Depending on your activity, the Trust may need to approve your fundraising. Please contact CW+ for advice and support (see Appendix 2).

3.3.2 Please let us know of any plans to begin fundraising events or initiatives. Use of the CW+ (or fund) name must be approved in advance by CW+. All fundraising efforts should mention CW+ and its registered charity number.

3.3.3 Please enable us to share your fundraising efforts on social media and in other print and digital collateral – contact CW+ for advice and support (see Appendix 2).

3.4 Trading activities – goods and services

3.4.1 Special fund income is normally voluntary income – eg donations and legacies. If you anticipate receiving grant income, sponsorship income, or income from any commercial activity for the fund, please discuss this with CW+ in advance to ensure the income can be held by the charity.

3.5 Income from private patients' fees, consultancy and ad hoc income

3.5.1 Sometimes consultants make a generous donation of their private income to a fund, but this donation must be free of any obligation to the consultant.

3.5.2 Unfortunately, the consultant is still taxed on the income at a basic rate, but donations can be made under the Gift Aid scheme.

3.5.3 Where a fund receives donations of private patients' fees from the consultant, there must be a second fund adviser who will either be a line manager or clinical director. This control is in place to ensure that personal benefit is not being gained by the donor/fund adviser.

3.5.4 Patients seen privately must have no legal obligation to make payments to CW+. Therefore, no action should be taken (such as rendering an account in the name of the Trustees or CW+ to private patients for them to make a payment to CW+ in lieu of fees) which would lead the patient to believe that they are under an obligation to make any payment to CW+.

3.6 Research

All medical research and development projects to which a fund contributes must comply with the Trust and Imperial College Procedures as appropriate.

3.7 Charitable research

3.7.1 Research funds can be held by CW+ when a donor makes a gift for an area of research, for example, cancer, cardiac, renal, etc. The donor has no rights over the ownership or publication of the research. Any research work that is funded from a special purpose fund must be approved in advance by the Trust.

3.7.2 The useful benefits of such research must 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.

3.8 Commercial research

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

- where any service agreement, understanding or contract is entered into (either written or unwritten)
- where the contributor retains any rights over the ownership of the results of the research
- where the contributor holds the rights over the publication of the results of the research

3.8.2 CW+ will not normally manage commercial research funds.

3.9 Legacies

3.9.1 CW+ is responsible for administering all legacies to the hospital. The fund adviser is required to contact CW+ (see Appendix 2) if the fund adviser is aware of a legacy or bequest to the hospital for advice and guidance. If it was the legator's wish that a legacy is credited to a special purpose fund managed by a fund adviser, then the following will happen:

- the fund adviser will be informed about the details of the legacy
- the fund adviser will be asked how they intend to apply the legacy within the fund's objects
- arrangements will be made between CW+ and the fund adviser to keep the deceased's next of kin and/or Executor informed about how the legacy is being used, if appropriate

3.9.2 CW+ has further information to help anyone interested in leaving a legacy to support your fund or area of the hospital.

3.10 Donation administration

3.10.1 Paying in donations

- Cash or cheque donations should be accompanied by a completed Donation and Further Contact form available from CW+. Cheques should be made payable to CW+.
- If funds have been raised following a collection, when a large number of small donations are made, details should be provided on a donation form.
- Any cash can be delivered in person to the CW+ office, at 4 Verney House,1b Hollywood Road, opposite the hospital, or to the charity desk at West Middlesex.
- Donors who are UK taxpayers should be encouraged to make donations using the Gift Aid scheme, because donations made under Gift Aid are worth 25% more to the fund.
- The CW+ Donation and Further Contact form has a section for Gift Aid.

3.10.2 Donating direct to CW+

- Donations may be made online through the CW+ website, www.cwplus.org.uk/donate
- Cheques may be sent directly to CW+.

Where possible such donations, or associated correspondence, should specify the special purpose fund which will be the recipient.

4 EXPENDITURE

4.1 General

4.1.1 For expenditure to be recoverable it must be in accordance with the particular charitable objectives of the fund.

4.1.2 Expenditure should be made in accordance with the Trust's policies.

4.1.3 All claims for recovery of expenditure should be made via the CW+ expense form (C2) and be authorised by the fund adviser. Receipts will be required to support all claims. Expense forms can be provided by CW+.

4.1.4 Expenditure claims will be processed within 10 working days of receipt unless we require further information to support the claim.

4.2 Salaries and expenses

4.2.1 Salaries can be charged to the fund if the staff member concerned is undertaking work that falls within the purposes of the fund.

4.2.2 The following procedures should be followed:

- All salaries or payments to employees need to be paid through the Trust payroll because PAYE and NIC (employers and employees) need to be deducted and paid to HMRC.

- Before staff appointments can be made which are financed by special purpose funds, details of the appointment should be agreed by CW+.

- The fund adviser should ensure that necessary arrangements regarding contracts etc are made with HR in accordance with normal NHS policies and procedures. They will then charge salary costs directly to CW+.

4.3 Travel, subsistence, accommodation and other related expenses

4.3.1 General provisions

Each claim should be supported with details of the journey, its purpose, and receipts for expenditure. As a general rule, we will follow the provisions set out in the Foundation Trust's 'Expenses and Travel Policy and Procedure', except as set out below.

4.3.2 Motoring and taxi

- mileage allowances will be paid in accordance with HMRC mileage rates (currently 45p per mile)
- reasonable car parking, toll and ferry charges
- taxi or cab fares and any reasonable gratuity (up to 10% of the fare)

There will be no reimbursement of parking fines or other motoring fines.

4.3.3 Air travel and rail

- Economy/tourist class journeys within the continent of Europe. Business class is allowable on flights to other parts of the world. First-class air travel will not be funded.

- First-class rail travel will not be permitted.

4.3.4 Meals and sundry expenses

- A lunch and evening meal allowance is payable when an individual is carrying out fund-related activities and is necessarily absent from home or away from the Trust.
- Reimbursement will be made up to the value of the receipt subject to the following maximums:

Expenses	**Allowance Guide**
Lunch (normally when away from office for more than five hours including the lunchtime period between 12pm and 2pm)	£5.00 (receipts required)
Evening meal (normally when away from home or the office for more than 10 hours and return to base or home after 7pm)	£15.00 (receipts required)
Meals allowance per 24-hour period	£20.00 (receipts required)

4.3.5 Stays in hotels and commercial accommodation

For costs for stays overnight in a hotel, guest house or other commercial accommodation, expenses will be reimbursed on the production of receipts. In normal circumstances there will be a maximum expenditure of £155 inner London and overseas, £95 outside London, to include breakfast.

4.3.6 **Expenses general**

In the event that expense claims exceed the limits outlined in these guidelines, CW+ will reimburse up to the relevant limits. For example, in the event that an individual chooses to travel first class, the individual will be required to meet the difference between first-class travel and the fare for the appropriate class of travel.

4.4 Employee welfare and entertaining

4.4.1 **CW+ strongly advises that details of any payments under this category should be checked with CW+ officers before they are committed**.

4.4.2 Some funds provide for employee welfare and entertaining. In these cases, employee welfare and entertaining may be allowable.

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

4.4.4 The benefits should not go beyond what a good employer would normally provide.

4.4.5 Christmas parties are normally allowable for funds covered by 4.4.2.

4.4.6 Any staff entertaining must be accessible to *all* staff who are eligible to benefit from the fund.

4.4.7 Unless the fund's primary object is staff entertaining, CW+ would not normally reimburse the costs of more than one event per annum.

4.5 Staff retirement

4.5.1 Staff retirement or leaving parties **will not be** supported from special purpose funds.

4.6 Hospitality

4.6.1 Hospitality is defined as the friendly reception and entertainment of guests, visitors or strangers. It covers expenditure relating to a person who is not a member of the Trust staff and whose work might normally fall within the objects of the fund.

4.6.2 **Hospitality is only allowable if express permission has been given in advance by CW+.**

4.6.3 Hospitality would only be allowable if it can be shown to provide tangible benefits in furtherance of the objects of the funds. This might include, for example, payments for visiting researchers or lecturers who provide research or educational value in connection with the purpose of the fund.

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

4.6.5 Before agreeing to meet hospitality costs, CW+ will require sufficient details to justify the expenditure. This must include:

- the name(s) of the person(s) receiving the hospitality

- the reason that the fund adviser considers the hospitality desirable
- the likely cost of the hospitality

4.6.6 The costs of expenditure for partners, friends and family will not be reimbursed. In the event that a person is accompanied by their partner and shares accommodation, shared costs should be apportioned equally between the individuals and only those costs relating to the staff member will be reimbursed.

4.7 Gifts and presents

4.7.1 In the case of certain funds, for example, those for staff and patient welfare, it may be appropriate to use donations for the purchase of gifts. In the case of patients, modest gifts for all patients entitled to benefit from the fund may be purchased at times of celebration, such as Christmas.

4.7.2 In the case of staff, gifts should be consistent with what a good employer would normally provide and should also be modest. Gifts may not be awarded to selected individuals but must be for all staff of a certain grade/group eligible to benefit from the fund. **Retirement or leaving gifts may not be purchased from special purpose funds.**

4.7.3 Gifts must not cost more than £50 per person. Gifts must be items and not in the form of cash or cash voucher (gift tokens count as cash).

4.8 Research expenditure

4.8.1 Items such as attendance at training courses and conferences, and subscriptions can be included with research expenditure as they are means of increasing knowledge which can be applied in carrying out research. Payments for this expenditure will qualify under the heading of research expenditure.

4.9 Subscriptions and publications

4.9.1 Costs of publications related to the main objective of the fund are allowable.

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

4.10 Conference expenses

4.10.1 The topic of the conference should relate to the charitable objects of the fund (which will be clearly defined when the fund is opened). If you are not sure please check with CW+.

4.10.2 Any claims relating to attendance at a conference should be accompanied by a copy of the conference programme (if available at the time of booking) as well as receipts/invoices etc for the expenses.

4.11 Equipment

4.11.1 Some funds may provide for expenditure on equipment. Equipment should be purchased under the Trust's normal procurement procedures.

4.11.2 All equipment purchased becomes the property of the Trust.

4.11.3 There are tax advantages in ordering most medical equipment with charitable funds because it is zero rated for VAT purposes, giving a saving of 20% compared to the cost paid by an NHS body. Medical, scientific, computer, video, sterilising, laboratory and refrigeration equipment qualify if the item is used for medical research, training, diagnosis or treatment. Please check with the CW+ Finance Director if you are unsure (Appendix 2).

4.12 Education and training

4.12.1 Costs related to education and training will be reimbursed. These include course fees, cost of travel, subsistence etc. If the fund is being used to support formal research training – e.g. a PhD or MD – then prior approval must be given by CW+.

4.13 General office expenditure

4.13.1 Costs incurred that are incidental to the main purpose of the fund will be allowable.

4.14 Administration of expenditure

4.14.1 All invoices or requests for payment from external suppliers should be sent directly to fund advisers and not CW+ officers and should be addressed as follows:

- Chelsea and Westminster Hospital NHS Foundation Trust
[Insert the name of your department]
c/o CW+
Insert your departmental address.
- It is important that invoices are invoiced to the Trust, as the Hospital will be able to reclaim VAT on certain contracted-out services.

4.14.2 Original copies of invoices and supporting documentation should be attached to the CW+ payment claim forms (C2) and then forwarded to CW+ for payment.

4.14.3 Payment forms (C2) must be signed by an authorised fund signatory. No payment will be made without a covering claim for payment form. Fund advisers should keep a copy of the form to trace payments on monthly statements.

4.14.4 In the event of a dispute with a supplier over an invoice payment, fund advisers should forward the invoice to CW+ officers marked HOLD. We will then hold payment while the dispute is resolved. Please do not retain unpaid invoices as the suppliers may contact us.

4.14.5 If goods are purchased from internal suppliers, invoices or orders should be sent to the fund adviser not directly to CW+ officers.

4.14.6 Fund advisers must notify the charity of all proposed expenditure over £2,000 and will follow the same process as a grant request. Please see Appendix 2 for more information.

4.15 CW+ Grants Programme

4.15.1 If CW+ receives approves a grant application for areas/departments with a special purpose fund, we reserve the right to charge this against that special fund, when there are enough funds and when the grant project is in accordance with the purpose of the fund. In every case we would consult with the fundholder before taking this action.

4.16 Management and administrative costs

4.16.1 The management costs incurred by operating charitable funds are shared between general and special funds. The charge to each fund will be based upon its average annual balance. This charge is currently 3% per annum.

4.16.2 Where there has been zero expenditure from a special fund for 12 months or more, the charity will make two attempts to contact the fund advisers to encourage expenditure. If there is no response or no expenditure within the following six months, 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.

4.17 International payments

4.17.1 Payments made through the CW+ bank account which use IBAN, SWIFT or other international payment methods will incur a £25.00 international transfer fee. This fee will be charged to the fund and should be included on the expense form.

4.17.2 Payment will be made within three weeks of receiving the expense form and invoice.

5 OTHER MATTERS

5.1 Conflict of interest

5.1.1 A conflict of interest is any situation in which a fund adviser's personal interests, or interests which they owe to another body, and those of the fund arise simultaneously or appear to clash. This may be because the fund adviser, or another person or body closely associated with them, may profit from the fund in some way. CW+ realises that conflicts can arise, and its concern is that these should be managed in a way that protects the integrity of a fund adviser's role as manager of charitable donations.

5.1.2 Fund advisers should comply with their employer's policy on disclosure of interests. In addition, all fund advisers (including deputy fund advisers) must disclose to CW+ any interests relevant to management of their fund. This includes involvement in a body which is (or likely to) make donations or receive payment or any other benefit from the fund. Fund advisers should notify CW+ 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.

5.1.3 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

5.1.4 Conflict of interest may also arise where a fund adviser's family members or friends are personally supplying services relevant to the fund's charitable object and the fund adviser wishes to pay them from the fund. The fund adviser should notify CW+ officers of this in advance. If approved, their expense claims must be countersigned by the fund adviser's line manager.

5.1.5 CW+ will take a view as to whether the competing interest is permissible so that any conflict of interest is properly and openly managed. CW+ officers will maintain a register of any fund adviser interests.

5.2 Acknowledgement and publicity

5.2.1 The support of a special purpose fund must be acknowledged where the fund has made a significant contribution to a project described in any publication, presentation or poster.

5.2.2 Fund advisers should contact the CW+ Director of Communications and Marketing (Appendix 2) before undertaking any publicity about CW+ or a fund.

5.3 Use of the CW+/fund name or logo

5.3.1 Any plans to refer to or to use the CW+ name, logo or a fund name in any publication, website, mailshot or other vehicle should be approved by CW+ in advance with the Director of Communications and Marketing (Appendix 2).

5.4 Intellectual property

5.4.1 If it is anticipated that as a result of a project supported by a fund, ideas, processes or products of potential medical, scientific, commercial or other value will be generated, the fund adviser and the Trust (and/or any other organisations involved) will enter into a separate agreement with CW+ on:

- patents, design or copyright protection and ownership
- disclosure of information acquired or obtained
- sharing of financial returns

If, subsequent to the commencement of activity, it becomes clear that intellectual property may be generated, CW+ will require that an agreement is entered into at that stage.

5.5 Reporting

5.5.1 Fund advisers will be sent a quarterly statement detailing transaction on the fund. Additional statements may be provided on request.

Appendix 1

THE GIFT AID SCHEME

Introduction

Charities can recover income tax on donations made to them by UK taxpayers under the Gift Aid scheme. Income tax is recovered at the basic rate and this recovery increases the value of the donation to CW+. Higher rate taxpayers can recover further tax relief by recording any Gift Aid donations on their annual tax return. Therefore, there is a significant benefit to CW+ and sometimes to the donor.

How the Gift Aid scheme works

The Gift Aid scheme is very simple. All the donor needs to do is to sign a Gift Aid declaration and give it to CW+ officers. The scheme is so simple that the donor can either sign the declaration each time they make a donation, or simply sign a single declaration in respect of all future donations. CW+ officers have a standard form for this purpose.

CW+ officers will recover the tax from HM Revenue and Customs on the donation, but the donor need take no further action. If the donor is a higher rate taxpayer, payments made under the gift aid scheme should be entered on their tax return.

Appendix 2

CONTACTING CW+

Special Purpose Fund General and Financial Enquiries

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