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## Donations and Charitable Gifts Policy –Beacon, Solent NHS Charity

**\*Charity No: 1053431**

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**Please be aware that this printed version of the Policy may NOT be the latest version. Staff are reminded that they should always refer to the Intranet for the latest version.**

Purpose of Agreement	To outline the policy for the acceptance of charitable donations
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Document Manager (Name & Job Title)	Associate Director of Corporate Affairs & Company Secretary
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## Review Log

Version Number	Review Date	Name of reviewer	Ratification Process	Reason for amendments
2	01/03/2016	RC	Charitable Funds Committee (17 <sup>th</sup> May 2016) Assurance Committee (17 <sup>th</sup> May	Document expired.
3	23/07/2019	RC	Charitable Funds Committee	Document review and inclusion of additions as per amendment table

## Amendment table

Version Number	Pg	Summary of Amendments
3	Pg9 Pg10 Pg12	Section 7.1 - Inclusion of gift voucher donation Section 10 - Amendment of Financial Accountant details Letter of thanks signed by COO

## Donations and Charitable Gifts Policy – Beacon, Solent NHS Charity

### SUMMARY OF POLICY

Every donation will be **acknowledged promptly, within 10 working days.**

Donations received **will be acknowledged by the Financial Accountant, on behalf of the Charitable Funds Committee and a thank you letter sent (Appendix 1)**

All donations must be **banked promptly.**

Donors will be appropriately **recognised**, with their consent.

**Unethical gifts and donations** are not permitted and must be politely declined.

### Foreword:

#### **Charitable funds should not be used as a substitute for statutory funding.**

Health bodies are required to provide a basic level of care from government funding. Charitable funds can be used to enhance this level of care, but not replace it. For example, hypodermic syringes are provided from statutory funding but the provision of syringe pumps is an **enhancement** for patients and staff; an outpatients' waiting area is a basic requirement, environmental improvements to that area are an **enhancement**. Statutorily required training is a basic provision; where further training is available and there is a clear benefit to patients, this is an **enhancement**.

Certain equipment is VAT exempt when purchased with donated monies. Please make sure that you are aware of the costs of maintenance and other costs of running the equipment as these would have to come out of revenue and not charitable funds.

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## **Donations and Charitable Gifts Policy – Beacon, Solent NHS Charity**

### **1. Purpose**

1.1 The purpose of this document is to provide a clear guide for the solicitation, acceptance and stewardship of charitable gifts by Beacon, Solent NHS Charity.

1.2 It details actions to be taken in the recognition and management of gifts and the conditions under which gifts can be accepted, as well as the structure in relation to which Beacon, Solent NHS Charity can maintain a positive and mutually beneficial relationship with donors in order to generate future and potentially greater levels of donor support.

#### **1.3 Basic Principles**

The following basic principles will apply to every charitable gift:

- Acceptable donations will be processed.
- Every donation will be acknowledged promptly, within 10 working days.
- Every donor will be made aware of tax efficient means of giving.

1.4 The Corporate Trustees are the Solent NHS Trust. The Board of the Solent NHS Trust, on behalf of the corporate trustees, has delegated responsibility to manage the charitable funds to the Charitable Funds Committee, chaired by a Non-Executive Director.

### **2. Scope**

2.1 This policy applies to locum, permanent and fixed term contract employees (including apprentices) who hold a contract of employment or engagement with the Trust, and secondees (including students), volunteers (including Associate Hospital Managers), bank staff, Non-Executive Directors, and those undertaking research working within Solent NHS Trust, in line with Solent NHS Trust's Equality, Diversity and Human Rights Policy. It also applies to external contractors, Agency workers, and other workers who are assigned to Solent NHS Trust.

2.2 An equality impact assessment has been included within Appendix 3.

### **3. Fundraising Events**

3.1 Staff should refer to the 'Fundraising Events Management Policy and Procedure' for details of the procedure to be followed and responsibilities.

### **4. Gift/Donation Management Procedure**

4.1 The Flow Chart in Appendix 1 illustrates the procedure to follow upon receipt of a gift to Solent NHS Charity.

4.2 Gift aid –donors should approach the Financial Accountant for queries.

### **5. Responsibilities**

#### **5.1 Services**

Staff working in services in receipt of donations are responsible for:

- Ensuring that the Financial Accountant is promptly informed of the donation and ensuring the safe transfer of all gifts to the Financial Accountant for processing
- The Completion of 'Receipt of donation form'

## 5.2 Financial Accountant

The Financial Accountant is responsible for:

- Maintaining the Accounts System
- Administering the banking process including: ensure banking of incoming cheques is undertaken on a regular basis and all associated banking processes including the setting up of standing orders, in accordance with financial procedures.
- Ensuring that donations are allocated to the appropriate fund and the relevant Fund Holder is informed of recent donations made.
- Issuing monthly financial statements to the Fund Managers
- Sending Letters of Thanks for donations (Appendix 2) from the Chief Operating Officer Southampton and County Services on behalf of the Charity within 10 working days
- Reviewing banking processes
- Completing Gift Aid returns
- Ensuring that the record of the donation and associated paperwork is filed appropriately.

## 5.3 Financial Controller

The Financial Controller is responsible for providing advice in relation to tax rules and benefits associated with donations.

## 5.4 Charitable Funds Committee

The Charitable Funds Committee are responsible for:

- Approving the nominated holding company in respect of Share donations
- Approving the template Letter of Thanks
- Applying discretion regarding the acceptance of gifts/donations.

## **6. Donor Recognition**

6.1 Donor recognition is the practice of providing recognition to donors for their gifts through formal and informal, personal and public expressions of appreciation. It may be necessary to ask the donor in advance how they wish to be thanked.

6.2 Gift Recognition will enable all donors to receive appropriate recognition dependant on the level of their gift together with their wishes.

6.3 Beacon, Solent NHS Charity recognise the importance of voluntary contributions and strongly believes that all donors, no matter how small the donation, have a right to receive appreciation and where they agree appropriate acknowledgment and recognition for their gifts.

6.4 The Charity has developed a Donor Charter as described in Appendix 3, which will be published on the Trust's website.

6.5 The levels below have been established as a guide to support recognition levels;

Giving Level (Cumulative in any one financial year or one off limits)	Recognition
Up to £1000	Thank you letter sent on behalf of the Charitable Funds Committee (Appendix 1) via the Financial Accountant/ Receipt of Thanks sent directly by receiving service
>£1000	As above, plus acknowledgement in SHINE (if consented to by donor) and potential consideration for naming opportunities.

It should be noted that on some occasions, the donor may not wish for a thank you letter to be sent due to the perceived cost associated with administering the letter. If this is the case, the wishes of the donor should be respected.

6.6 Non-monetary gifts, such as volunteering time will be recognised in accordance with the Volunteering Policy.

6.7 A thank you letter (Appendix 2) will be sent as a consequence of income cashed/received following fundraising events in aid of Beacon, Solent NHS Charity. In addition, the Financial Accountant will liaise with the Communications Team regarding acknowledgment in Trust publications, such as staff news, on the website and in Shine magazine.

Any such income (cash) should be banked using a Trust 'Cash collection sheet' or the charity paying in book.

Any involvement or donations from celebrities will be handled in conjunction with the Communications Team and in accordance with the VIP policy.

#### 6.8 Naming Opportunities

6.8.1 Each individual fundraising campaign will have a dedicated list developed for appropriate recognition and naming opportunities (if appropriate) available to the donor, which will be agreed with them and the Charitable Funds Committee.

#### 6.9 Anonymity of Donors

6.9.1 Beacon, Solent NHS Charity will respect the wishes of all donors (provided always that this accords with data protection laws, legal and accounting obligations and with ethical and any other relevant policies).

Where a donor wishes to remain anonymous the Charity will take every reasonable precaution to protect requested anonymity. In particular, the relevant thank you communication will state that the Charity has taken note of this request and will take every reasonable precaution to protect requested anonymity.

6.9.2 This will not, however, prevent the Charity from communicating with the donor (subject to compliance with data protection and other relevant legal considerations).

## 6.10 Media Releases

6.10.1 Where appropriate, and with the permission of the donor, media releases will be issued by Solent NHS Trust Communication's Team. This will include both print media, social media and other relevant media channels.

## 7. **Types of Donations and Charitable Gifts**

7.1 All charitable income either from donation or fundraising must be paid into official funds. Failure to do so is a disciplinary offence.

<b>Cash</b>	<ul style="list-style-type: none"><li>• Cash can be accepted; cheques should be made payable to 'Solent NHS Charity'.</li><li>• <b>All cash must be banked via a Trust Cash Collection Sheet and banked by the service in receipt of the money.</b></li></ul>
<b>Shares</b>	<ul style="list-style-type: none"><li>• Transfers of shares can be made - the Charitable Funds Committee will nominate the holding company in such cases.</li><li>• To qualify for Income Tax and Capital Gains Tax relief they must be shares or securities which are listed on any recognised stock exchange (whether UK, including London and Plus Listed, or overseas) and certain designated markets (such as the Alternative Investment Market); units in an Authorised Unit Trust; shares in a UK Open-Ended Investment Company; holdings in certain foreign collective investment schemes - generally schemes set up outside the UK that are similar to AUTs and OEICs. These will be held in the investment portfolio to be managed by the investment managers appointed by the Trustees.</li><li>• Decisions will be made in consultation with the investment managers as to whether shares will be sold to realise its capital value or retained in the portfolio to generate an income or other investment return.</li></ul>
<b>Real Estate</b>	<ul style="list-style-type: none"><li>• In principle the Trustees would welcome the acceptance of an outright gift of an unencumbered property, provided they can have the right to sell the property immediately. All legal expenses pertaining to the transfer of the property to the Trustees will be the responsibility of the donors estate</li></ul>
<b>Tangible Personal Property</b>	<ul style="list-style-type: none"><li>• The Trustees can accept gifts of jewellery, artwork, antiques or collections.</li><li>• Valuation is the responsibility of the donors.</li><li>• Gifts of this nature will only be accepted on the understanding that the Trustees will have full authority to sell the property.</li></ul>
<b>Legacies/Bequests</b>	<ul style="list-style-type: none"><li>• The Trustees can accept legacies and bequests made by individuals in their Wills, where either all or part of their estate is donated.</li><li>• These gifts can be held in perpetuity, the income from which is used to support the work of the Charity; or applied over a specific period for an agreed purpose.</li></ul>
<b>Unrestricted Gifts</b>	<ul style="list-style-type: none"><li>• All unrestricted gifts made to the Charity will go to the general fund.</li></ul>
<b>Special Purpose (Restricted) Gifts and Designated Gifts</b>	<ul style="list-style-type: none"><li>• It is recognised that, in most cases, the most useful gifts are unrestricted, as this enables the Trustees to allocate the funds where they assess them to be most needed.</li><li>• The Charity will seek to establish a gift list as part of the development of</li></ul>



	<p>individual fundraising projects - as such donors may wish to select giving opportunities.</p> <ul style="list-style-type: none"> <li>• The Trustees can accept gifts made by a person or organisation for a specific purpose, providing this is in accordance with the values of the Charity. See section 10 for further details.</li> <li>• Where a specific purpose is identified, it is important to be clear whether the ‘restriction’ to the specific purpose is binding; <ul style="list-style-type: none"> <li>○ if so, whether there are circumstances in that the ‘restriction’ can be changed (either by the Trustees of their motion, or after discussion with the donor / donor’s family); or</li> <li>○ the ‘restriction’ is merely an expression of a preference by the donor. Even if the ‘restriction’ is merely an expression of a preference by the donor (i.e. a mere designation, not an actual restriction, in legal terms), the Board of Trustees will do their best, to ensure that the donor’s wishes are abided by and that the gift is used for the designated purposes. The Board of Trustees may well choose to consult with the donor (or with their next of kin, where, for instance, the donor has passed away) about how the gift will be used, if it represents a change to the original use.</li> </ul> </li> </ul>
<p><b>Gift vouchers</b> <i>(for use by the service)</i></p>	<ul style="list-style-type: none"> <li>• Donations of vouchers to the service will be treated as if ‘restricted’ and must be spent by the service for the service (in accordance with the Charity’s objects). Gift voucher donations must be spent promptly.</li> <li>• The service must ensure that the donor is formally thanked as outlined in section 6.5</li> <li>• The service must notify the Financial Accountant of the donation and must provide: <ul style="list-style-type: none"> <li>○ Evidence of the voucher received (e.g. via a scan) together with any accompanying letter /evidence</li> <li>○ evidence of spending for auditing purposes.</li> </ul> </li> </ul>

7.2 For information regarding Gift Aid / tax implications and the procedures to follow, refer to the Fund Managers Guide.

**8. Charitable Gifts to be distinguished from Research Income**

8.1 Charitable gifts should be distinguished from research grants, which are administered by the appropriate partner. Research grants have deliverables such as a defined service, technical or scientific reports, intellectual property rights, fiscal reports (including invoices) and audits and have legally enforceable written agreements. Therefore careful consideration will be required as to the reporting and acknowledgement of this support as part of the overall Campaign target.

8.2 Particular considerations will apply to proposed sponsorship arrangements with commercial entities with which the organisation or partners have (or may have) a research relationship in terms of sponsored collaboration, contract research or joint venture. Any such approach will be the subject of scrutiny under the approval procedure. For further information contact the Associate Director of Clinical Audit, Research & Evaluation.

## 9. Unethical gifts and donations

9.1 The Charity will not accept gifts or donations from individuals or organisations whom it considers do not uphold the values or ethics of Solent NHS Trust (and therefore the charity) or whose behaviour is inconsistent with the aims of the Trust.

An example might be of a donation from a company whose products are either produced unethically, or which cause harm even when used in the intended manner (for example tobacco or alcohol companies)

9.2 Any such decision will be made by the discretion of the Charitable Funds Committee. Advice should be sought from the Financial Accountant who will liaise with the Company Secretary if necessary, where queries arise.

## 10. Contact details

<b>Financial Accountant</b>	Email: <a href="mailto:financialaccounting@solent.nhs.uk">financialaccounting@solent.nhs.uk</a> Tel: 02381 032888
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## 11. Monitoring the effectiveness of this policy

11.1 The effectiveness of this policy will be reviewed by the Charitable Funds Committee who will instigate audits as appropriate and to ensure thank you letters have been sent within 10 working days of donation receipt and will take assurance over the management of charitable funds accounts practice following the audit of accounts.

11.2 The effectiveness of this policy will also be reviewed via the monitoring of Gift Aid via the Financial Accountant and by any cases referred by the Local Counter Fraud Team.

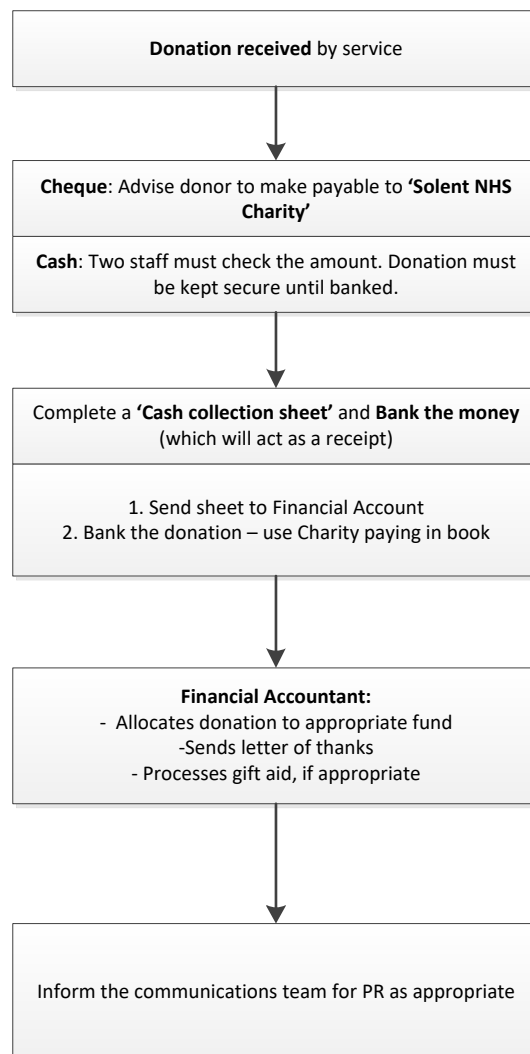
## 12. Review of Policy

This document may be reviewed at any time at the request of either staff side or management, but will automatically be reviewed 3 years from initial approval and thereafter on a triennial basis unless organisational changes, legislation, guidance or non-compliance prompt an earlier review. This policy will remain in force until such time as a new one is formally agreed.

## 13. Links to Other Policies & Supporting Documents

- Fundraising Events Management Policy and Procedure
- Fund Holders Guide and Financial Procedures
- Disciplinary Policy
- Volunteering Policy
- Information pack for fundraisers
- VIP Policy
- Local Counter Fraud Bribery and Corruption Policy
- Freedom to Speak Up Policy
- Safeguarding Children, Young People and Adults Policy
- Adverse Events Policy

## Appendix 1 – Donation Flow Chart



## Appendix 2- Thank you Letter to Donor



[insert address]

Beacon, Solent NHS Charity  
Registered Charity No. 1053431  
c/o Solent NHS Trust Headquarters,  
Highpoint Venue,  
Bursledon Road,  
Southampton  
SO19 8BR  
Tel: 0300 123 3390  
www.solent.nhs.uk

[insert date]

Dear

*[Note – this is only outline wording, and should be adapted and embellished with detail of the donation and service made to etc]*

On behalf of Solent NHS Charity, I would like to thank you for your £xx donation to the xxxx. Your donation will help us provide the best possible service and care to our patients.

Generous support such as yours helps the Charity to continually support the Trust in providing support to our patients and staff.

Yours sincerely

David Noyes

Chief Operating Officer Southampton and County Services (Strategic Lead for Charitable Funds)

## Appendix 3

### Donor Charter

When you consider making a donation to Beacon, Solent NHS Charity, we will ensure

1. we respect your right to privacy
2. communications concerning your donation are accurate and honest
3. your donation will be used for the purpose requested, and where it was received as an 'unrestricted gift; it will be used to support the published purpose of the Charity and in line with the purpose for which it was solicited
4. your donation will be handled responsibly and to the greatest advantage of beneficiaries
5. spending on fundraising and administration will be kept as low as is cost-effective
6. charity accounting and accountability will comply with the highest legal, accounting and ethical standards and be fully transparent – making clear the percentage of income spent on administration and on raising funds
7. we regularly report the financial activities of the Charity
8. fundraisers will not be over persistent , unethical and will adhere to the values of the charity.

## Appendix 4 - Equality & Human Rights and Mental Capacity Act Impact Assessment

<b>Step 1 – Scoping; identify the policies aims</b>	<b>Answer</b>
1. What are the main aims and objectives of the policy?	To outline the policy and procedure to follow regarding the donations
2. Who will be affected by it?	All staff
3. What are the existing performance indicators/measures for this? What are the outcomes you want to achieve?	n/a
4. What information do you already have on the equality impact of this policy?	n/a
5. Are there demographic changes or trends locally to be considered?	n/a
6. What other information do you need?	n/a

<b>Step 2 - Assessing the Impact; consider the data and research</b>	<b>Yes</b>	<b>No</b>	<b>Answer (Evidence)</b>
1. Could the policy unlawfully against any group?		X	
2. Can any group benefit or be excluded?		X	
3. Can any group be denied fair & equal access to or treatment as a result of this policy?		X	
4. Can this actively promote good relations with and between different groups?		N/A	
5. Have you carried out any consultation internally/externally with relevant individual groups?	X		Internally with Charitable Funds Committee, Finance Team and Communications Team
6. Have you used a variety of different methods of consultation/involvement		n/a	
Mental Capacity Act implications		X	
7. Will this policy require a decision to be made by or about a service user? (Refer to the Mental Capacity Act policy for further information)		X	
External considerations			
8. What external factors have been considered in the development of this policy?	Non acceptance of gifts / donations that go against the ethics of the organisation – as described in section 9, and in accordance with relevant charities regulation and HRMC .		
9. Are there any external implications in relation to this policy?			
10. Which external groups may be affected positively or adversely as a consequence of this policy being implemented?		n/a	

If there is no negative impact – end the Impact Assessment here.