



INCOME GUIDELINES

The four-digit fund reference must be quoted in all cases. Deposits with cashiers which do not have this reference cannot be credited to your fund.

Receipts should be issued to all donors, either in the form of a printed duplicate receipt (books of these are available from the Trustees Department) or a letter to the donor.

All donations received should be taken to the nearest cashier as soon as possible, or sent to the Trustees Department for banking. Cash may never be sent in the internal post, but must be taken to the cashiers. If donations have to be held overnight before being taken to cashiers, they should be locked away securely.

Direct receipts which appear in our bank account without a reference cannot be credited to your fund unless and until you supply documentary evidence that the monies were intended for it.

If you expect money to be paid by BACS or direct credit, please inform the Trustees Department. This helps us to identify the receipt promptly. We hope to design a form for you to use for this purpose, which will be made available on the Intranet in due course.

If you wish to raise an invoice to an external organisation, please contact the Trustees Department for assistance. Invoices should never be issued in the name of UCLH Charity, or bearing our charity number, without consulting the Trustees Department first, and a copy should always be sent to the Trustees Department.

There are specific restrictions relating to income received by charities from commercial organisations. Broadly, these mean that no grants can be received by the charity if the company will gain any commercial benefit from the work that is to be funded with that money, for example if the results of research are owned by the company and are not publicly available. The Trustees Department may require documentary evidence of the charitable nature of any such funding.

It is possible to reclaim income tax on donations made to the Charity by UK taxpayers. Donors should be encouraged to complete a Gift Aid form to enable us to reclaim the tax. The form is available on the Intranet:

<http://insight/departments/Corporateboard/CharitiesatUCLH/CharitiesUCLH/Documents/Gift%20Aid%20Declaration.xls>

The Trustees for the University College London Hospitals Charity

CHARITY REGISTRATION NO 229771

5th Floor East, 250 Euston Road, London NW1 2PG

Tel: 020 7380 9605 | Fax: 020 7380 9544 | trustees@uclh.nhs.uk | www.uclhcharity.org.uk

If you wish to donate private fees which are not received from UCLH NHS Foundation Trust, you should be aware that there may be tax implications. Please consult the Trustees Department for further information.

Private patient fees which are earned from work at UCLH NHS Foundation Trust should always be channelled through the Trust, who will pay the money over to the Charity.

Please note that your contract of employment with the NHS Trust may limit the amount of private work you are permitted to do.

Income which is intended for any third party, whether this is an individual or an organisation (including the NHS Trust) should not be paid into a charitable fund unless that third party chooses to donate the money to the fund in question. It is the responsibility of fundholders to ensure that monies paid into charitable funds are not legally due to any other person or entity.