

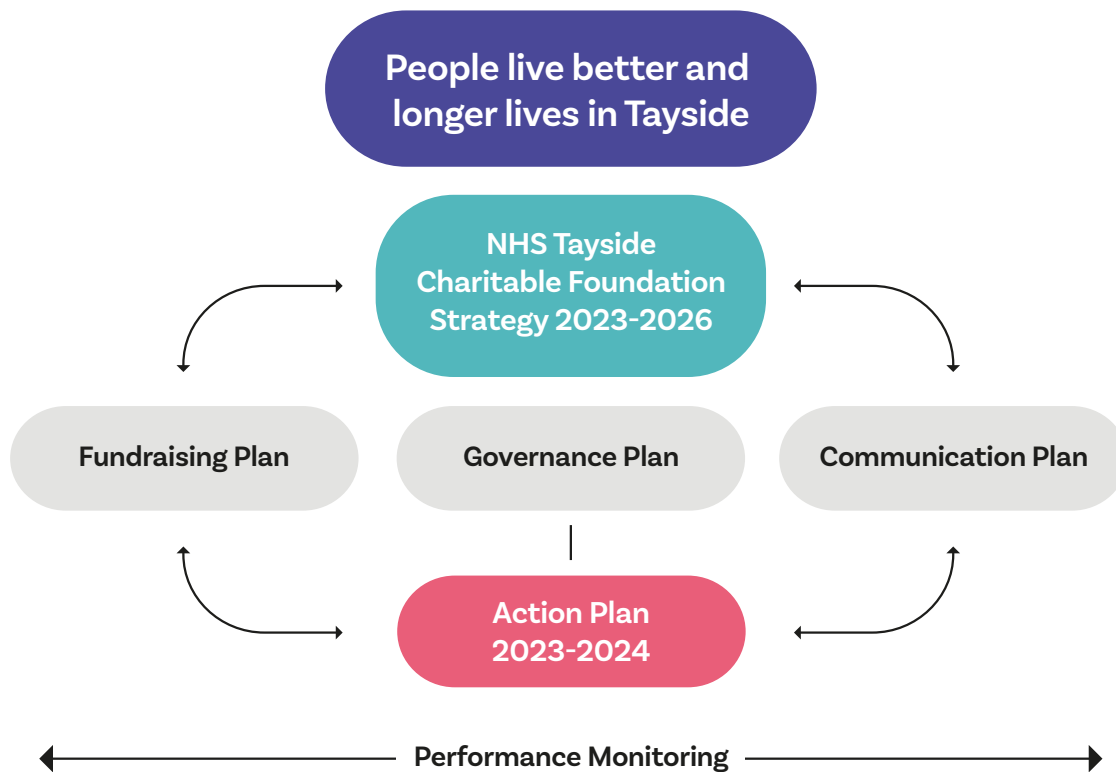
Governance Plan 2023 - 2026

0.2 - 26/10/2023

How can we help?

We are delighted to work together with you to facilitate the use of charitable funding to help you go above and beyond, while continuing to provide exceptional care to the people of Tayside.

To help you effectively utilise the charity funds and meet the wishes of grateful donors who have generously supported us, we have put together the following plan which fits within the following structure.



We know it is a long document, so we've tried to split the information into easy-to-manage sections so you can quickly get to the information you need.

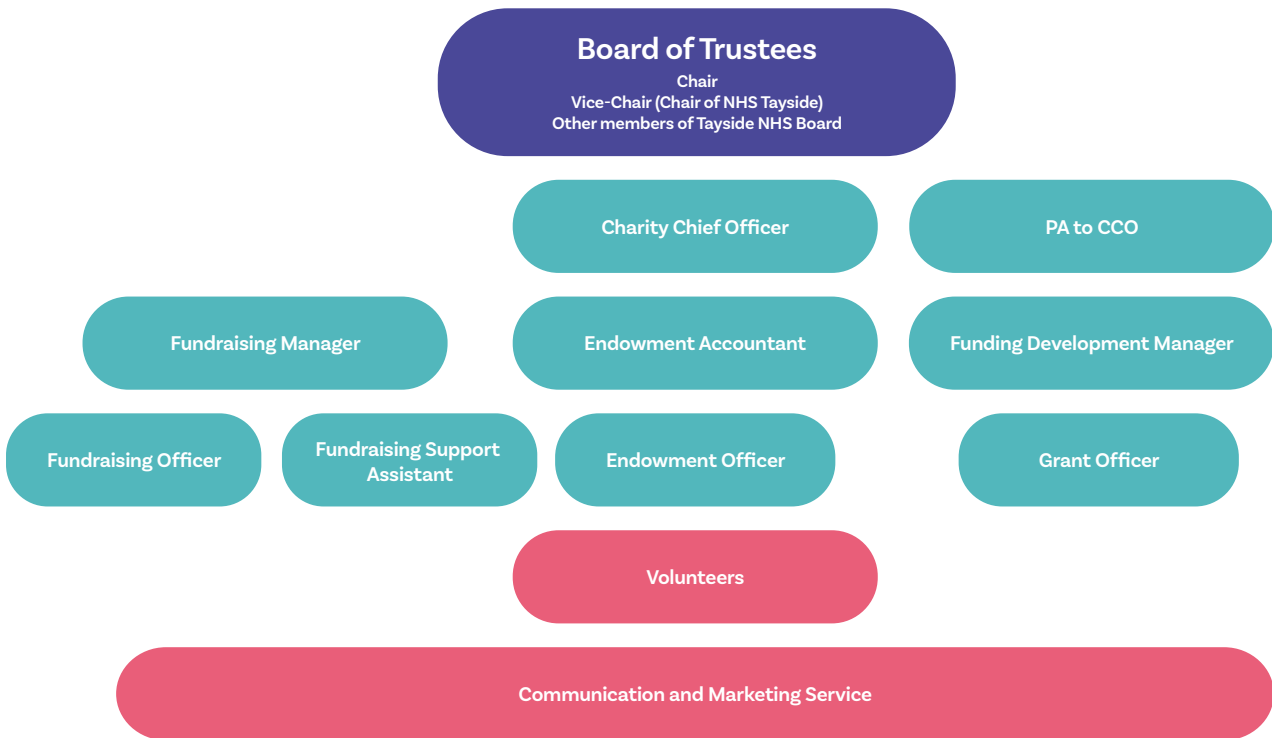
If you have any questions, we are here to support you in any way we can, so just get in touch with one of the team below.

Thank you for taking time to read through and familiarise yourself with the information contained in this plan.

Shelley McCarthy
Charity Chief Officer

Get in touch

Our team is on hand to answer any questions you may have, so get in touch:



Fund-related and general enquiries: tay.nhstcf@nhs.scot

Fundraising enquiries, including donations and gifts in wills: tay.nhstcf@nhs.scot

Finance enquiries: tay.nhstcf@nhs.scot

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1. Introduction

NHS Tayside Charitable Foundation (The Charity) is the operating name for the Tayside Health Board Endowment Fund, which is registered as a charity in Scotland; Scottish charity number SC011042.

By virtue of our governing document the National Health Service (Scotland) Act 1978, we are constituted as a corporate Trustee, i.e., Tayside Health Board, as a corporate body which has been appointed to act as a Trustee of the Charity. We are, therefore, the official charity of NHS Tayside. As the official charity, we are the only charity dedicated to supporting all of NHS Tayside’s work, its patients, their families and all of their staff.

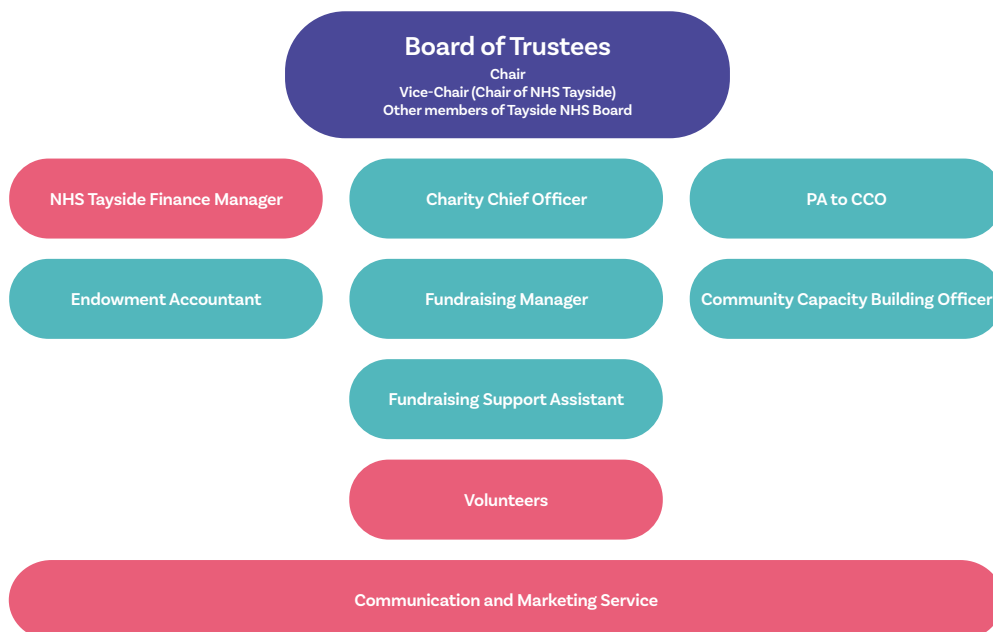
The purposes of the charity are:

The advancement of health, through:

- (a) improvement in the physical and mental health of the people of Scotland;
 - (b) the prevention, diagnosis and treatment of illness;
 - (c) the provision of services and facilities in connection to the above, and
 - (d) 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 as the Trustees see fit.
- To observe any conditions attached to a donation or legacy prescribed by a donor to the charity, so far as is reasonably practicable, and consistent with the above purpose and the law.

Our Trustees observe the principle of not granting endowment funds as a substitute for a core provision (Appendix 1), or to cover a responsibility of Tayside 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 Tayside Health Board and the Charity. Further information can be found in the Grant Making Policy.

Day-to-day control of operations is delegated by the Trustees to the Charity Chief Officer, who is responsible for the management of the Charity and ensuring that the Trustees’ strategies and policies are followed. The Charity Chief Officer has the support of a Team to assist in the management of the Charity.



NHS Tayside Charitable Foundation operates in a manner similar to an evergreen fund which means there are policies and practices in place to ensure there will always be funding to support the purpose of the charity. The charity consists of a number of funds which are primarily distinguished as Unrestricted or Restricted.

Unrestricted Funds – General

These funds are expendable at the discretion of the Trustees in the furtherance of the objectives of the Charity.

Unrestricted Funds – Designated

Where part of Unrestricted Funds has been earmarked by Trustees for a particular project it may be designated as a separate fund. The designation is for administrative purposes only and does not restrict Trustees' discretion to apply the fund.

Restricted Funds

Where a donor instructs how a donation is to be used, Trustees must spend the funds in accordance with the instructions but still within the objectives of the Charity. It is necessary to maintain records that separately identify each Restricted Fund to ensure that expenditure charged is appropriate to the terms of such funds. Where Trustees approve a project specific fundraising initiative, donations received are held in a Restricted Fund to be used for the project.

Day-to-day management of the funds including expenditure is delegated to 'Fund Holders' at Trustees' discretion, within the limits of the delegated authority:

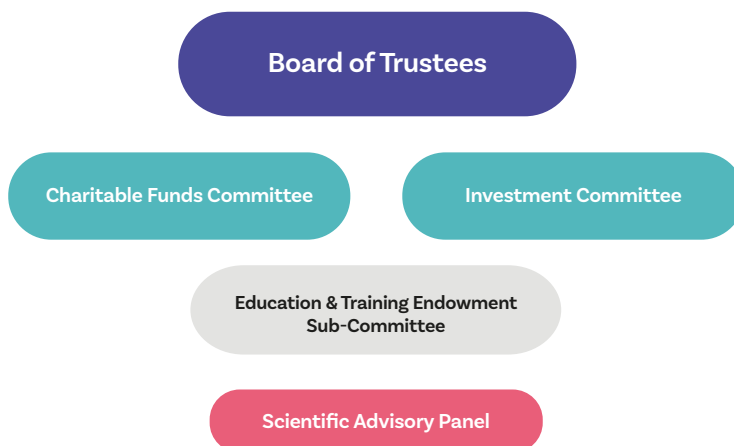
- £0 - £10,000 managed by the fundholder (excluding payroll costs which only CfC and BoT can approve)
- £10,000 to £25,000 assessed, scored and approved by our Management Team (MT)
- £25,001 to £250,000 assessed, scored and approved by our CFC
- £250,001 and over assessed and scored by our MT and CFC Chair, reviewed and recommended by CFC to Trustees, and approved by BoT

As a Fund Holder, you must accept the charitable nature of these funds and the need to observe charity law at all times. The Trustees are legally accountable for the funds and have approved the procedures in this guide to give you direction and support. 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.

The Governance of Endowment Funds is under review by the Scottish Government Health & Social Care Directorates. The outcome of this review is currently unknown, but once the review is completed, there may be changes to the statutory basis and governance of the charity. Guidance has also been taken from the NHS Scotland Endowment Funds - Report and Recommendations on Governance and Best Practice 2013.

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

2 Governance



2.0 Board of Trustees (BoT) Appendix 2

The Trustees are responsible for the general control and management of the charity. The Trustees perform general duties as described in Section 66 of the Charities Act and satisfy any other obligations in law required of a Trustee. The Trustees are personally accountable in law for the discharge of these duties and obligations.

The Trustees convene meetings under the name Board of Trustees solely to conduct the business of the charity, with distinct agendas from that of Tayside NHS Board. In the discharge of their responsibilities, Trustees shall place the interests of the charity above all other things, including their own interests and the interests of Tayside NHS Board or any other organisation.

The BoT comprises the current membership of NHS Tayside Board. The BoT may appoint some lay members to its committees to provide specialist knowledge and support; however these lay members are not Trustees.

The aim of the BoT is to develop the strategy and objectives and oversee the efficient and effective running of the Charity. This committee provides a scrutiny and review role for the funding.

The BoT meets three times a year. If you would like a copy of dates of meetings and/or submission deadlines, get in touch with us at tay.nhstcf@nhs.scot

2.1 Charitable Funds Committee (CFC) Appendix 3

The Board appoints all Committee members, ensuring that the Committee's membership includes an adequate range of skills and experience that will allow the Committee to discharge its responsibilities effectively.

The aim of the CFC is to provide leadership of the funds alongside the Charity Chief Officer, approve levels of funding, and ensure the strategy is being delivered.

The CFC meets four times a year. If you would like a copy of dates of meetings and/or submission deadlines, get in touch with us at tay.nhstcf@nhs.scot

2.2 Education and Training Sub Committee Appendix 4

In 2009, the Education & Training Endowment Fund was established, allowing staff to apply for non-core funds to undertake personal development, which would enhance their roles and, ultimately, the services that they provide to our patients and service users, reinforcing the commitment of NHS Tayside to lifelong learning across all staff groups working in our organisation.

2.3 Investment Committee Appendix 5

The Investment Committee (IC) is a committee of the Board of Trustees which has been established to exercise NHS Tayside's investment functions as sole corporate trustee of the Tayside NHS Board Endowment Fund operating as NHS Tayside Charitable Foundation (Scottish charity number SC011042, hereafter known as "the Charity").

The Tayside NHS Board is accountable under NHS and charity law (as a Corporate Trustee) for the governance and management of the funds. The Board delegates responsibility for these functions to the BOT, within any limits set out in these Terms of Reference and the Charity's Charter, and the Funds Held on Trust (Endowments) section of the Standing Financial Instructions.

The IC is accountable to the Board of Trustees (BOT).

2.4 General Fund Guidance

All funds are expected to spend a minimum expenditure level of 10% of the fund balance per annum. This is to ensure that donors' wishes are met. Failure to actively manage funds in this way could result in the fund being categorised as dormant and result in us closing the fund.

It is in the Endowment Accountant's absolute discretion whether or not they will set up and accept responsibility for a particular new fund. In order to promote the most efficient use of charitable resources, the creation of new funds is tightly controlled.

If we determine a new fund to be appropriate, our Endowment Accountant will assist with setting up the fund and notify the applicant. Details of the new fund will also be reported to the CFC for their information. A full list of current funds is available by contacting us at tay.nhstcf@nhs.scot

2.5 Fund Holders and Authorised Signatories

Fund Holders are typically required to be employees of NHS Tayside, while the appointment of signatories from non-NHS Tayside or academic staff is subject to the discretion of the Trustees.

Fund Holders will be expected to approve and authorise funding expenditure, and therefore, it is an expectation that all Holders are of a senior level. This authority must not be delegated to a PA or Administration staff.

As a Fund Holder, you are required to comply with any codes of conduct of your employer and any professional body you are affiliated with, as well as observe the guidance set out in this plan.

You are directly responsible for ensuring that all expenditure meets the stated fund purposes and adhere to our charitable objectives set out in section 1.

Aligned with NHS Tayside's Standing Financial Instructions (SFIs), no employee may open a bank account for the Charity's activities or in the charity's name unless the Trustees have given explicit approval.

Funding is at the discretion of the Trustees. New Holders must be proposed by an existing Fund Holder using the Amendments to Existing Fund form. All applications to amend Fund Holders are reviewed and actioned by Finance.

You are permitted to authorise expenditure from your funds to an upper limit of £10,000 (excluding payroll costs, which only CfC and BoT can approve). Funding Requests over £10,000 require additional authorisation; see section 1 for more information.

You are expected to undertake good practice in relation to your funds. For example, you should review your fund statements regularly and make staff within the department aware of activities related to income and expenditure. Neither you, nor someone with whom you are closely related, should gain any personal benefit from the Charity or charitable funds.

2.6 Annual Reporting Requirements

Expenditure from funds is the legal responsibility of the Trustees. The Charity is responsible for completing annual reporting and sending it to the Office of the Scottish Charity Regulator (OSCR) and Scottish Government on request. This includes general reporting on fund activity and the submission of a proposed spending plan for the year ahead. This information is available on the charity's website for full transparency.

Annual reporting is an important part of the Fund Holder's role. Failure to provide input to the annual reporting requirements outlined above will result in an expenditure freeze placed on the fund. This will remain in place until the submission is received. If you have any questions about the annual reporting, please contact our Endowment Accountant to avoid this happening.

A revised or supplemental spending plan may be requested where a fund receives any unplanned single or multiple donations or legacies totalling £10,000 or more.

2.7 Ceasing to be a Fund Holder or Authorised Signatory

The Trustees will remove a Fund Holder if they believe that any of the requirements in this guide are not being met. In such cases, they will take direct control of the fund or delegate authority to an alternative Holder.

If funds are not being used and are simply accumulating, you will be asked to provide details of your 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 assume control of the funds through the Charity Chief Officer. If you retire or leave NHS Tayside, you will automatically cease to be a Fund Holder. As you approach retirement or departure from NHS Tayside, please let us know so we can prepare for a replacement. You will be asked to submit the Amendments to an Existing Fund form to nominate a suitable replacement. See section 2.3 for more information. The delegated authority of the position of Holder is at the discretion of the Trustees and will not automatically transfer without approval. Donations and fund balances may not be transferred to follow you to a new employer or a different clinical department or ward.

2.8 Changes to a Fund

Any proposed changes to a fund's name or purpose must be discussed with us before a request is submitted to us. 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.

2.9 Minimum Balance and Fund Dormancy, Closures and Amalgamations

If a fund's balance falls below £2000 and there is no evidence of significant new donations to the fund, you will be asked to make a decision on the appropriate application of the remaining funds within six months. After that, the Trustees may act to close the fund.

We will review all funds annually to identify funds that have been dormant for two years or more. 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 close the fund and transfer the balance to our unrestricted Fund so that it can be used to benefit patients and staff across the whole of Tayside.

If you and other Fund Holders with similar funds agree that it would be beneficial to amalgamate your funds, for example, to focus fundraising activities or create a sufficiently large balance to make a strategic purchase or enhancement, please get in touch. Our team can work with you to help take this forward and support you with any required fundraising.

3. Income

3.1 General

The acceptance of money as a charitable donation is entirely at the Trustees' discretion. We will only accept contributions made towards our charitable objectives as described in section 1 and in line with the Charity's Ethical Investment and Funding Policy.

It is important that any contributions to the funds do not carry any conditions which fall outside our charitable objectives. Where there is doubt whether the gift falls within our objectives or concerning any attached conditions, we should be consulted before acceptance. 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 Tayside staff in the course of their employment must be paid into a charitable fund held by NHS Tayside Charitable Foundation as the official charity of NHS Tayside. More information can be found in the NHS Tayside 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 are not charitable in nature and so will be dealt with on a case-by-case basis. Any staff (NHS Tayside) offered personal gifts should follow their employer's Gift Acceptance Policy.

Donors wishing to make a donation should be directed to the local cashiers during office hours (this can be found on the website). Donations should only be accepted on the ward outwith the cashiers' office hours. See section 3.2 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 specify how their donation is used, for example, at a named hospital, to a specific ward fund or a particular area of research. 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 or alcohol companies and exercise caution around Pharmaceutical companies,

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 Policy.

3.2 Donation Administration and Gift Aid

Cheques should be made payable to: “NHS Tayside Endowment Fund”

The donor should be encouraged to add the fund name (where known) either on the reverse of the cheque or with an enclosed letter. That information then ensures we can allocate the donation to the correct fund. A full list of current funds is available by contacting us directly at tay.nhstcf@nhs.scot

Donors should be given a Donation Receipt Form at the time of donating, whenever possible. The Donation link on the website contains guidance on how the form should be completed. All the information must be completed for the donor and the donation. This allows us to build relationships with the donor to update them about their donation’s impact and other ways they may like to support your work. It also ensures we have the correct information to claim Gift Aid, which can add 25% to the fund.

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 Donation Receipt Form.

In certain instances, donations may be made directly to the Charity’s bank account via BACS transfer. Any donors wishing to donate this way must be directed to the website.

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 25% to the original donation:

Donation Amount	Amount of Gift Aid from HMRC*	Total value of donation to Foundation
£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 also available on our website.

The Gift Aid claimed will be credited to the same fund the donation was made to. However, for donations made through fundraising pages on platforms like JustGiving (or similar platforms) set up by approved fundraisers, for example, the Kiltwalk, the process may differ, but we can support you with that process. Donors contributing through these platforms may have the option to declare Gift Aid during their donation process. We encourage both fundraisers and donors to utilise this feature when available to maximise the impact of their contributions.

Due to HM Revenue and Customs (HMRC) requirements, we cannot claim Gift Aid from the proceeds of fundraising events or collections (e.g., funeral collections) or corporate gifts, only from individual personal donations.

3.3 GDPR

Regulation around collecting, storing and using donor data changed in 2018. Therefore, you must be aware of the Fundraising Plan as this has the correct data wording.

Donations 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.

3.4 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 your fund for a specific spend. Email tay.nhstcf@nhs.scot to find out how we can support you.

At present, NHS Tayside does not hold Public Liability Insurance for fundraising events for the Charity. For this reason, fundraising events organised “on behalf of” the Charity (i.e., with our authorisation) are not permitted unless the organisers can evidence that they have separately solicited event insurance cover prior to the event.

For fundraising events held “in aid of” (i.e., where fundraisers act entirely on their own initiative without authorisation), neither we nor NHS Tayside will accept liability for injury or loss incurred at the event.

NHS Tayside’s position on Public Liability Insurance will be reviewed shortly as part of the Fundraising plan.

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 get in touch with 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 coordinated 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 Tayside’s Communications department.

We can supply a Standing Order form to any donor interested in making regular donations to a fund. Please contact tay.nhstcf@nhs.scot

3.5 Online Fundraising

Our JustGiving page provides a personal fundraising service for charities, including debit cards and direct debit donations and fundraising for individuals.

Donors wishing to undertake a fundraising event and receive online donations should set up a “Fundraising Page” using JustGiving. Donors and fundraisers need to search for NHS Tayside Charitable Foundation to find our page. Email tay.nhstcf@nhs.scot if you are having any difficulties finding our page.

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 our website instead.

3.6 Income Generation

Where NHS Tayside employees generate income, i.e., through selling goods, providing services (e.g., laboratory fees), etc., this income must be paid to NHS Tayside, as it is not charitable by nature and normally involves NHS Tayside 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, get in touch with our Fundraising team, and we can help advise; tay.nhstcf@nhs.scot

If you intend to credit a fund with income from 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, noncharitable activity, you must check with the Fundraising team in advance that this income is acceptable within our policies. You must also provide adequate backup information in respect of such income. Income derived

from such commercial activities may be subject to tax; therefore, we must have specific information on which to decide/advise Trustees. Please contact us if you receive any grant income so we can keep a record to ensure duplicate applications are not made to the same funders.

We will contact donor companies when we suspect income is from a trading activity to ensure 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 refusing and returning donations.

3.7 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 commercial income-generating activities. Whilst fees paid by delegates might be exempt from tax for the Charity as “Primary Purpose Trading”, the income is still due to NHS Tayside, which provides the resources/premises for the conference or training event (see section 3.6 above).

3.8 Research

Charitable research funds are those where a donor gifts for an area of research. The donor has no rights over the ownership, publication, management or execution of the research. Any research work funded from charitable income from a specific fund must be approved in advance by the Charity, NHS Tayside and/or the associated University.

The useful benefits of such research should be published so 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).

Commercial 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 Tayside.
- 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 Tayside.

If funding is provided for a research project, which is then moved to another health board/organisation, any assets remain the property of NHS Tayside as part of the asset register, and funding may be requested from the new institution to cover the initial application.

3.9 Legacies

If a legacy is sent directly to a service or department in NHS Tayside, 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 how you intend to use the legacy within three months of receipt of 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.

- Legacies over £10,000 in total (noting that estates are often distributed over several months or years) will be notified to you, and a specific spending plan will be required to be developed and (unless there are exceptional circumstances) executed within 12 months of notification.
- If no specific fund is stated (e.g., “for liver research”), control of the money will remain with the Trustees, but you, NHS Tayside’s services, local organisations or the third sector will be informed and asked to submit appropriate requests which will be noted so that the legator’s wishes can be met.

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 tay.nhstcf@nhs.scot for advice. In all cases, individuals will be advised to seek professional legal advice. You 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.

3.10 Other Gifts / NHS Tayside’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) while others are not (for example, used soft toys, which may be an infection risk). We do not have a specific policy on accepting 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 follow the guidance given under NHS Tayside’s Code of Corporate Governance section 6, Acceptance of Gifts, hospitality and prizes.

4. Expenditure

4.1 General

Expenditure from funds is the legal responsibility of the Trustees, who must ensure that it is in accordance with our charitable priorities and the stated purpose of the fund, see criteria in Appendix 6. Additional requirements also need to be fulfilled to ensure that expenditure remains charitable and has charitable status for tax purposes. The guidance in this section is to help you administer expenditure from the funds.

All funds are expected to spend a minimum expenditure level of 10% of the fund balance per annum. This is to ensure that donors’ wishes are met. Failure to actively manage funds in this way could result in the fund being categorised as dormant and result in us closing the fund.

Funds are not allowed to go into deficit. Before submitting any expenditure request, you should check the fund balance to ensure sufficient funds. Where possible and appropriate, the Charity should be recognised and credited as the funder of your activities. For example, this may be tagging us on social media posts, putting our logo on printed/digital materials or putting a sticker on a piece of equipment. Contact us, and we can help you recognise our support in the most appropriate way. By doing so, you are showing the donors what impact their donations have made, as well as potentially generating interest in supporting your fund further. See section 5.2 for further information.

4.2 Administration of Expenditure

All funding requests must be submitted via our website to enable the application to progress, except for training/travel costs, which should be made directly to NHS Tayside Travel Bureau. The reimbursement of expenses is only made in exceptional circumstances and authorised by a senior manager.

Once received, the management committee will review the application and score (Appendix 7) based on the link to priorities and impact, ensuring the project is not a core service.

4.3 Procurement

For NHS Tayside projects, the procurement regulations must be followed to ensure the best value is sought. For external projects, evidence must be provided to show that the best value has been achieved; this can be through quotes or a due diligence exercise.

4.4 Tax Relief on Goods Ordered

VAT exemption may be available on purchases of scientific, laboratory or medical equipment for medical research, training, diagnosis, treatment or patient care. VAT exemption may also be available on equipment and aids specially designed for differently-abled persons. Consideration must be given to indicate whether VAT exemption will be applied when submitting your order.

4.5 Funding Requests

Funding Requests allow for broad support of larger-scale/longer-term activities or the development of research or services. All grants must have prior approval from the Charity. See section 4.6 below for more information. Examples of a Funding Request might include pump-priming a new service, innovation, pilot projects and test of change. The Grant making policy is a useful document to read if a grant application is being submitted/considered.

Funding Requests do not directly meet the cost of a salary but may be allocated by the grantee towards the total salary costs of the project by the employing organisation. The employing organisation (NHS Tayside or organisation) is responsible for adhering to relevant recruitment and employment policies and procedures.

Funding Requests must be for a fixed period of no more than three years; this will be based on defined objectives and the availability of funds. As per the funding guidance, the applicant is responsible for checking employment regulations.

For projects within a restricted fund, there must be a balance that exceeds the total of the Request amount proposed, plus any other existing commitments on the fund. Funding Requests will not be approved based on future projected income. If you would like to discuss fundraising for the fund, then please contact tay.nhstcf@nhs.scot

At the end of the project, we will send the applicant a link to an End of Grant Evaluation Report. It is the applicant's responsibility to complete the report in a timely manner. If the applicant differs from the Fund holder, it remains the ultimate responsibility of the Fund Holder to ensure that this is completed.

When applying for funding, you will be expected to resolve any issues related to the request, for example, in relation to employment, total salary and department costs, the grant term, exit strategies and so on, before applying for a fully and properly calculated grant amount. Should your Funding Request be approved and the amount awarded be higher than needed, any underspend should be returned to us at the end of the project.

4.6 Assessing Funding Requests £25,000 and over

All Funding Requests over £25,000 must have support from NHS Tayside Charitable Fund Committee. See section 4.18 for more information.

You can submit your request for approval by completing the online application - XXXXXX

All internal Funding Requests must have support from NHS Tayside's Management before a request can be reviewed. Requests received without NHS Tayside Management approval may result in a delay in receiving funding. Your Funding Requests will be reviewed in accordance with the following delegated authority levels:

- £0 - £10,000 Restricted fundholders have delegated authority up to £10k (excluding payroll costs which only CfC and BoT can approve)
- £10,000 to £25,000 assessed, scored and approved by our Management Committee (MC)
- £25,001 to £250,000 assessed and scored by MC then sent to Charitable Funds Committee
- £250,001 and over assessed and scored by our MC and CFC Chair, reviewed and recommended by CFC to Trustees, and approved by Board of Trustees

Funding Requests will be scored against the following themes (Appendix 7):

- Demonstrable benefit
- Sustainability beyond funding
- Above core NHS costs
- Evidence of need/demand

- Measurement of success
- Project costs in relation to outcomes

The Outcome Notification will then be sent back to the applicant by the Team.

4.7 Salaries and Expenses (in exceptional circumstances only)

We do not directly employ people using charitable funds. If you are in receipt of a grant from an outside grantmaker, with the condition that it is used for salary costs, please contact us for more information. Applications are invited based on a project being delivered, and staff costs can be included as part of this; however, any additional costs relating to this post must be taken on by the applicant.

4.8 Training and Education General Principles – see also 2.4

The Education and Training Sub Committee supports the training and education of staff. Any training and development provided through such funds must be over and above that provided through normal NHS support. Training and development include attendance at national and international meetings and conferences and specialist training to support the advancement of the service. Funds must not be used to support mandatory training.

When reviewing attendance at training courses, meetings and conferences, the Sub-Committee must consider the following:

- Course/conference content and how this meets the requirements to develop the service and/or improve patient care. Attendance must be evidenced as essential for the development of the clinical service and benefit patient care;
- Identify the main learning outcomes by attending the course/conference;
- Review the cost-effectiveness of attending the course, for example, by reviewing the learning gained and whether this can be acquired by an alternative means and by reviewing (if attendance is required) the most cost-effective travel and accommodation costs using the Travel Bureau.

After reviewing the main learning outcomes, the management/clinical team should select the most appropriate individual(s) to attend, considering where identified service development is assigned to an individual(s), the individual's specialist clinical skills or need for development.

The management/clinical team should agree on where expenses can be funded through a core budget, which will be supported through the charity and should be paid by the individual.

Any support provided through the Charity for an individual attending international courses/meetings/conferences will be capped at a maximum of £5,000. Individuals should not be supported to attend more than one international event in any twelve-month period.

Copies of study leave forms and/or the conference programme should be provided alongside requests for funding or reimbursement of expenses. If the Travel Bureau is reimbursing the cost of travelling to a conference (but not the conference fee), then a certificate of attendance will need to be provided with the expenses claim form.

You are strongly advised to seek advice on payment/reimbursement of conference expenses before making a financial commitment on behalf of the fund.

All attendees will be asked to complete a reflective statement to identify how their attendance has supported their own and their department or ward's development. This reflective statement may be used to form a case study that highlights the impact of the funding provided.

4.9 Travel, Subsistence and Accommodation General Provisions

Expenses must fall within the charitable purpose of the fund from which they are claimed and must also align with NHS Tayside's and/or the corresponding bodies' policies and procedures.

Charity funds are donated monies and 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. The individual must fund any upgrades.

Travel and accommodation booking via the Travel Bureau is NHS Tayside's preferred method for all staff, except where it is appropriate to use their own private car, leased car, hired/pool car or where bus/taxi transport is appropriate.

The Travel Bureau aims to:

- Provide a one-stop, one-contact service to arrange travel and accommodation for all staff.
- Streamline the processes involved and ensure consistency for all staff.
- Reduce staff time spent sourcing travel and accommodation.
- Ensure best value.

The Travel Bureau offers:

- UK and overseas rail booking with automated station ticket collection
- Conference and group travel
- Tickets and travel documents to be delivered free to the traveller
- Air travel, routing and overnight accommodation
- Worldwide hotel bookings with bill back (if required)
- Overseas car hire
- Ferry bookings

For more information visit <http://staffnet.tayside.scot.nhs.uk/OurWebsites/TravelBureau/index.htm>

Travelling Expenses – Car and Taxi

Mileage allowances will be in accordance with the NHS Tayside 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.

Travelling Expenses – Air Travel, Rail & Accommodation

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 through the Travel Bureau at:-

<http://staffnet.tayside.scot.nhs.uk/OurWebsites/TravelBureau/index.htm>

Subsistence

Subsistence is only payable when the individual carries out fund-related duties and is absent from home or NHS Tayside premises. Receipts will be required to support all claims. Meal expenses are not expected to exceed:

- Breakfast £3.00
- Lunch £5.00
- Evening Meal £15.00

These allowances apply to all persons eligible (when an individual is carrying out fund-related activities and is necessarily absent from home or away from their place of employment) to benefit from meal allowances, whether as a member of NHS Tayside staff or as a recipient of hospitality.

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

4.10 Staff Wellbeing and Professional Development

Our NHS colleagues deliver outstanding care for their patients, and we believe that their wellbeing is critical for improving the health and care of their patients, our beneficiaries. It has also been demonstrated clearly that donors and supporters want to thank staff when they give to the Charity. For this reason, we invest in staff wellbeing and enhanced professional development for the NHS Tayside workforce through the Education and Training Sub Committee, where we can demonstrate that doing so will benefit our patients.

Certain designated and restricted funds' purposes also provide for staff wellbeing and professional development. Such funds may be used for these purposes, but those whose purposes exclude these activities (such as those restricted to clinical research) may not be used.

Charitable funds may be used for staff wellbeing and professional development where they will benefit a group or department rather than personally benefit specific individuals.

4.11 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 Tayside staff and whose work might fall within the objectives of the fund.

Hospitality expenditure is normally only allowable if we have given permission in advance.

As a general rule, hospitality would only be allowable if it can be shown to provide tangible benefits in furthering the priorities of the funds.

HMRC sometimes regards hospitality as a taxable benefit. To avoid tax liability, if you request funding for guest hospitality, this should be guided by allowances common to staff groups (see the subsistence section in 4.9) and reasonable. Under no circumstances should charitable funds be used to pay for alcohol as part of hospitality expenses.

4.12 Patient Welfare and Amenities

Anything that might make patients' time in hospital more comfortable or support families and visitors can be considered for support. This includes items such as toys, TVs and books. However, this will not include ongoing commitments.

4.13 Gifts and Presents

In the case of certain funds, for example, those that include patient welfare/amenities, it may be appropriate to use funds to purchase modest gifts for patients for Christmas/birthdays. Gifts for staff, including retirement or leaving, may not be purchased using charitable funds.

4.14 Patient Christmas

The charity currently funds the purchase of a Christmas present for any patient on-site for Christmas day; the departments administer this through a cash advance from the charity.

Please bear in mind that any contribution we make towards Christmas festivities is for the benefit of your patients and should be of a modest amount. 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. All receipts and unspent money must be returned to the Cashier by a deadline.

4.15 Research Expenditure

Unrestricted contributions towards research expenditure will only be allowed if the research is within the fund's priorities.

Expenditure for equipment, materials and services (chemicals, analysis of samples, etc.) will be allowed as long as they meet the fund's primary objective. All requests for payment and recharge should detail the R&D registration number so that our contributions for R&D are towards projects that have been qualitatively reviewed.

Costs such as attendance at training courses and conferences and subscriptions can be included with research expenditure as they are means of increasing knowledge that can be applied in carrying out research. For further information, see section 4.8 and section 4.17.

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 staff member is employed to undertake research and the project is being submitted as a degree thesis. It is not appropriate for us to meet the university fees or the costs of preparing the thesis format.

Requests for education should go through the Education and Training Sub Committee. Applications viewed as for personal and/or professional development but not addressing important research questions are unlikely to be supported. Ideally, and in particular where the proposed Funding Request is large (or large in proportion to the balance of the restricted fund), you should include the plan to fund a research degree through the Scientific Advisory Panel.

We reserve the right to request your attendance and/or the applicant's attendance at a relevant meeting to discuss the proposal in more depth. The CFC may also conduct a peer review of the proposal to provide appropriate expert guidance before authorising the award of funds.

4.16 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) that HMRC accepts 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) or 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.

4.17 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 essential for maintaining 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 improve patient experience.

Equipment purchased with charitable funds as part of an NHS Tayside project would become the property of NHS Tayside. Equipment that does not become the property of NHS Tayside or a charity will not be an allowable expenditure.

Any proceeds from the future sale of items originally funded by us must be credited to NHS Tayside and not the Charity. Under NHS regulations, equipment costing over £5,000 is entered into NHS Tayside's Asset Register. Usually, NHS Tayside is then responsible for revenue implications, ongoing maintenance and ultimate replacement of the equipment.

All equipment purchased using charitable funds for NHS Tayside services must be ordered through NHS Tayside's procurement department (see section 4.3). 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.

NHS regulations require all electrical items (medical or otherwise) to be portable appliance testing (PAT) tested in-house before use.

The purchase of any piece of computer equipment must be done in line with NHS Tayside's e-Health Policy to ensure the correct protection/encryption is installed on the computer. We do not accept donations of televisions, telephones, or other electrical equipment for clinical areas unless previously discussed locally and agreed upon with NHS Tayside.

4.18 Building Works/Refurbishment

Creating a sustainable environment is one of our key priorities, and many examples of this type of expenditure occur every year to benefit patients, their families and staff. All building works and refurbishments to be charged to a fund must be carried out through NHS Tayside's Estates Departments process but can be outsourced to a third party.

As with equipment purchases, all building works and refurbishment projects must obtain support from the relevant NHS Tayside service and the charity before commencing work. 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 Tayside 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 the risk of either NHS Tayside 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 5.2 for further information regarding recognition of funding.

4.19 Payment of Self-Employed Individuals

Occasionally, funds may be used to pay for services self-employed individuals provide (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.

NHS Tayside's Procurement team will advise on any IR35 checks required when an order is submitted, except art contractors. Information for IR35 checks on art contractors will be collated by our Funding Manager and submitted to the IR35 team for checking. A copy of the IR35 result for art contractors should be attached to the order.

For projects out with NHS Tayside, the applicant must ensure all regulations are followed.

4.20 Disclosure Scotland Certificates

If you require a Fund to pay for any therapists, it is your responsibility, as Fund Holder, to ensure they hold a valid Disclosure Scotland Certificate at the correct level. Salaried NHS Tayside staff must always be present during the session(s) provided by the therapist/entertainer. 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 Tayside Human Resources.

You must ensure that the therapist/entertainer holds current public liability insurance.

4.21 General Office Expenditure

Costs incurred that are incidental to the main purpose of the fund and not for NHS Tayside purposes will be allowable.

4.22 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.

5. Other Matters

5.1 Conflict of Interest

Fund Holders and applicants must highlight any conflict of interest along with those of their employer. Conflicts of interest 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 that are not in the charity's best interests and risk the impression that the Charity has acted improperly. Therefore, this plan aims to protect both the Charity and the individuals involved with the Charity from these potential problems and any appearance of impropriety.

Fund Holder's/Applicants must:

- Acknowledge any potential conflict of interest they may have;
- Be open with each other on any conflicts of interest they may have;
- Adopt practical solutions;
- Plan and agree with the Charity on how they will manage any conflicts of interest that may arise.

This includes involvement in any body that is (or is likely to) make donations, receive payment, or any other benefit from the Fund. Fund Holders or Applicants 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 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, the Charity will consider this a breach of these Regulations and will take appropriate measures as outlined here. It may also refer the matter to the Fund Holder's employer.

Conflicts of interest or loyalty may also arise where a Fund Holder's family members or friends personally supply services relevant to the Fund's charitable objective and the Fund Holder wishes to pay them from the Fund. The Fund Holder must notify the Charity of this in advance for approval. The Charity may involve the Fund Holder's employer at its discretion, for example, to verify the nature of expenditure.

5.2 Recognition of Charitable Support, Marketing and Publicity

We welcome and encourage the promotion and marketing of support received through our charitable funding, highlighting the impact that this has had on patients, their families, and staff.

We ask that you include recognition of this funding in these promotional activities; for example, tagging us in any social media posts, acknowledging funding, and including our logo in any printed or digital materials or reports.

This recognition of funding allows us to highlight how we have spent charitable funds to our stakeholders, donors and supporters. It also helps inspire others who might be seeking funding for their own project and encourage future donations for your ward or department.

Please let our Team know about any planned publicity, including any media activity, so 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 of any planned launches or promotions 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 in improving outcomes and experiences and supporting the advancement of healthcare. Advance notice will be given, and we will work with you to arrange a suitable time and date.

5.3 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 Tayside 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

5.4 Management and Administrative Costs

The Charity will apportion its management costs and investment management fees against each fund in a timely manner. The allocation is proportionate to the balance in the fund at the end of the year.

5.5 Website

Our website www.nhstayside.foundation 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 we have supported, a database of projects supported by our Funding programme, the programmes we deliver to support our beneficiaries, what funding is available and how to apply, and all the latest news from across the Charity.

Quick Links

If you just need quick access to a policy or a form mentioned in this document, these are listed below:

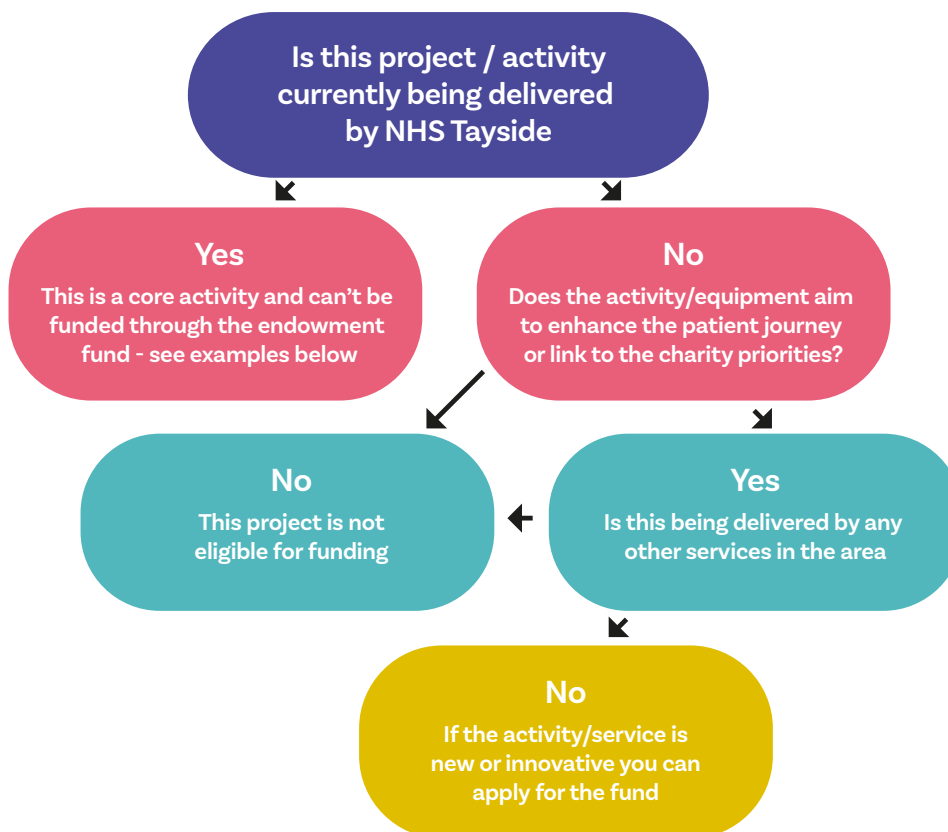
Policies

NHS Tayside Charitable Foundation Strategy
NHS Tayside Charitable Foundation Communication Plan
NHS Tayside Charitable Foundation Fundraising Plan
Privacy Policy
Ethical Fundraising Policy
E-Health Policies

Forms

Funding Application
Amendments to Existing Fund
Gift Aid Declaration
Release of Funds Form

Appendix 1 – Core/Non-Core Flow Chart



Examples of core activity: -

- Funding to replace existing staff
- Funding to replace equipment
- Where the NHS has an obligation to deliver specific types of support for patients or staff
- Funding a digital development to a service that allows the same service to be delivered by digital means
- Funding to enable compliance with health and safety regulations
- Funding to support activities relating to requirements under employment law; and deliver/implement a ministerial policy direction

Examples of non-core activity: -

- Activity/service that enhances the patient experience
- Improving patient care, such as a piece of equipment, research project, or training course that will improve the care staff can provide

Appendix 2 – Standing Orders for meetings of the Board of Trustees, Charitable Funds Committee, Investment Committee and Sub-Committee(s) of NHS Tayside Charitable Foundation

General

- 1.1 These Standing Orders regulate the conduct and proceedings of the Tayside NHS Board Endowment Fund Board of Trustees. The Standing Orders cover meetings of the Trustees and any committees or sub-committees that the Trustees may establish.
- 1.2 Any statutory provision or regulation shall have precedence if it conflicts with these Standing Orders.
- 1.3 Any one or more of these Standing Orders may be suspended on a duly seconded motion, incorporating the reasons for suspension, if carried by a majority of the Trustees present.
- 1.4 Any one or more of these Standing Orders may be varied or revoked at a meeting of the Trustee by a majority of Trustees present and voting provided the agenda for the meeting at which the proposal is to be considered clearly states the extent of the proposed repeal, addition or amendment.
- 1.5 A copy of the Governance Plan shall be provided to all Trustees and senior managers on appointment.

2. Chair

- 2.1 At every meeting of the Board of Trustees, the Chair shall preside if present. If the Chair is absent from any meeting, the Vice-Chair, if present, shall preside. If both the Chair and Vice Chair are absent, a Trustee who is also a non-executive member of the Health Board shall be chosen to preside at the meeting.
- 2.2 The person presiding at a meeting of the Board of Trustees or its Committees must ensure that the Charter and these Standing Orders are observed, to preserve order, to ensure all of the Trustees have an opportunity to contribute and are treated fairly and with respect, and to determine all questions of order and competence. The ruling of the person presiding shall be final and not open to question or discussion.

3. Vice-Chair

Where the Chair has ceased to hold office or is unable to perform his/her duties due to illness, absence from Scotland or for any other reason, the Vice-Chair shall assume the role of the Chair in the conduct of the business of the Board of Trustees and references to the Chair shall, so long as there is no Chair able to perform the duties, be taken to include references to the Vice-Chair.

4. Resignation and Removal of Trustees

- 4.1 The role of Trustee is ex officio by reason of a board appointment and may not be separately resigned from. A Board Member may resign from office at any time during the appointment period by giving notice in writing to the Scottish Ministers to this effect. In so doing, they resign simultaneously from their ex officio Trustee role.
- 4.2 If the Scottish Ministers consider that it is not in the interests of the health service that a member of Tayside NHS Board should continue to hold that office, they may forthwith terminate that person's appointment. Any individual whose appointment to the Tayside NHS Board is terminated will automatically cease to be a Trustee.
- 4.3 Where a Trustee who was appointed for the purposes of paragraph 2A of Schedule 1 to the National Health Service (Scotland) Act 1978 (representative of a University on the Health Board) ceases to hold the post in a university with a medical or dental school, which was held at the time of appointment for those purposes, the Scottish Ministers may terminate the appointment of that person as a Trustee.
- 4.4 Where any Trustee becomes disqualified in terms of Section 69 of the Charities and Trustee Investment (Scotland) Act 2005, that trustee shall immediately cease to be a Trustee.

5. Ordinary Meetings

- 5.1 The Board of Trustees shall meet at least three times per year, and meetings of the Trustees, unless otherwise determined in

relation to any particular meeting, shall be held at a date, time and venue determined by the Board of Trustees or the Chair and specified in the notice calling the meeting.

5.2 Subject to Standing Order 7.6 below, the Chief Officer shall convene meetings of the Board of Trustees by issuing to each Trustee, not less than five days before the meeting, a notice detailing the place, time and business to be transacted at the meeting, together with copies of all relevant papers (where available at the time of issue of the agenda).

5.3 Meetings of the Board of Trustees may be conducted in any other way in which each member is enabled to participate although not present with others in the same place.

5.4 A meeting shall be conducted in accordance with 5.3 above only on the direction of the Chair, the Vice-Chair in their absence, or the Trustee nominated to act as Chair for that meeting.

5.5 Any notice of meeting shall be delivered to each Trustee or sent by post to the place of residence of each Trustee or such other address as notified by them to the Committee Support Officer.

5.6 Inadvertent lack of service of the notice on any Trustee shall not affect the validity of a meeting.

6. Matters Reserved for the Board of Trustees

6.1 The following matters are reserved to the Board of Trustees:

- Standing orders
- Any strategy relevant to the charity
- Any policy or procedure pertinent to the system of governance and control to be applied to the charity's activities
- Work plans for Board of Trustees, CFC and IC
- Annual budgets
- Investment Management (except as delegated in the IC Terms of Reference)
- The annual accounts, report, and any required returns to OSCR.
- The establishment of and terms of reference of all of its committees.
- The appointment of all committee members.
- The appointment of the senior officers (i.e., higher than Agenda for Change Band 7) employed and charged more than 50% in managing and administrating the charity's activities.
- The appointment of external auditors and agreement of their fees.
- The external audit plans and reports.
- Risk Management policy
- The appointment of investment managers & advisors or changes to the investment arrangements for the funds
- Any proposal for expenditure on a single item over £250,000 not covered by the approved annual budget
- Any proposed changes to the governance of the charity.

7. Delegation of Authority

7.1 Tayside NHS Board is accountable under NHS and charity law (as a Corporate Trustee) for the governance and management of the funds. Except for matters reserved for the Board of Trustees (7.1 above), Trustees may delegate responsibility for governance and management functions and the authority to act on its behalf to committees, individual trustees, individual officers or stewards.

7.2 The Board of Trustees may delegate responsibility for certain matters to the Chair for their action. In such circumstances, the Chair's action should be homologated at the next meeting of the Trustees.

7.3 The Trustees may also delegate the day-to-day functions for statutory matters in respect of health and safety, data protection and insurance arrangements to the Charity Chief Officer for action.

7.4 The Trustees may approve a Scheme of Delegation setting out the respective responsibilities and authority of individuals

acting on the Trustees' behalf. Where a discrete Scheme of Delegation for the NHS Tayside Charitable Foundation has not been approved, the Tayside NHS Board Scheme of Delegation will apply.

7.5 The Trustees shall also approve Policy & Procedures, setting out the governance and day-to-day management arrangements for the correct use of funds.

7.6 The Trustees may occasionally request reports on any matter or decide to reserve any particular decision for a meeting of the Board of Trustees.

8. Special Meetings

8.1 The Chair of the Board of Trustees may call a special meeting of the Trustees at any time so long as at least three days notice shall be given.

8.2 The Chair of the Board of Trustees shall call a special meeting of the Trustees on receipt of a written requisition that specifies the business to be transacted at the meeting and is signed by one-third of the whole number of Trustees.

8.3 In the case of a requisitioned meeting, the meeting shall be held within 14 days of receipt, and no business shall be transacted at the meeting other than that specified in the requisition.

8.4 If the Chair refuses to call a meeting of the Trustees after a requisition for that purpose, or if, without so refusing, does not call a meeting within seven days after such a requisition has been presented, those Trustees who presented the requisition may forthwith call a meeting by signing the notice calling the meeting provided that no business shall be transacted at the meeting other than that specified in the requisition.

9 Conduct of Meetings

9.1 A meeting of the Board of Trustees shall be deemed to have been held when a quorum of at least six of the Trustees is present. In the event of this quorum not being reached, it shall be deemed that the meeting has not taken place, and consequently, no Trustee's business shall be transacted or minuted. The Chair may set a time limit to permit the required number of Trustees to be present before formally abandoning the proceedings. If a Trustee leaves during a meeting with no intention of returning, and this has the effect of removing the quorum, the meeting shall be brought to an end.

9.2 In the event of a Board of Trustee meeting not proceeding due to a quorum not being reached, the Chair shall record the circumstances and report them to the next meeting of the Board of Trustees.

9.3 No business shall be transacted at any meeting of the Board of Trustees other than that specified in the agenda except on grounds of urgency and with the consent of the majority of the Trustees present. Any request for the consideration of an additional item of business shall be raised at the start of the meeting, and the consent of the majority of Trustees for the inclusion must be obtained at that time.

9.4 All acts of, and all questions coming and arising before, the Trustees shall be done and decided by a majority of the Trustees present and voting at a meeting of the Trustees. A majority agreement may be reached by consensus without a formal vote. Where there is doubt, the Trustees shall formally vote by a show of hands, or by ballot, or any other method determined by the person presiding at the meeting.

9.5 In the case of an equality of votes, the person presiding at the meeting shall have a second or casting vote.

9.6 A motion which contradicts a previous decision of the Board of Trustees, shall not be competent within six months of the date of such decision unless submitted in the minutes of a Committee or notice of the proposed variation is provided in the notice of the Trustees meeting. Where a decision is rescinded, it shall not affect or prejudice any action, proceeding or liability that may have been competently done or undertaken before such decision was rescinded.

10. Minutes

10.1 The names of Trustees and other persons present at a meeting of the Board of Trustees or of a Committee of the Trustees shall be recorded in the minutes of the meeting.

10.2 Minutes of the proceedings of meetings of the Board of Trustees and its Committees and decisions thereof shall be drawn up by the Charity Chief Officer and be submitted to the next ensuing meeting of the Trustees or relevant Committee for approval as to their accuracy.

11. Order of Debate

- 11.1 Any motion or amendment shall, if required by the Chair, be reduced to writing, and after being seconded, shall not be withdrawn without the leave of the Trustees. No motion or amendment shall be spoken upon, except by the mover, until it has been seconded.
- 11.2 After debate, the mover of any original motion shall have the right to reply. In replying he shall not introduce any new matter, but shall confine himself strictly to answering previous observations, and, immediately after his reply, the question shall be put by the Chair without further debate.
- 11.3 Any Trustee in seconding a motion or an amendment may reserve their speech for a later period of the debate.
- 11.4 When more than one amendment is proposed, the Chair of the meeting shall decide the order in which amendments are put to the vote. All amendments carried shall be incorporated in the original motion which shall be put to the meeting as a substantive motion.
- 11.5 A motion to adjourn any debate on any question or for the closure of a debate shall be moved and seconded and put to the meeting without discussion. Unless otherwise specified in the motion, an adjournment of any debate shall be to the next meeting.

12. Adjournment of Meetings

- 12.1 A meeting of the Board of Trustees, or of a Committee of the Trustees, may be adjourned by a motion, which shall be moved and seconded and be put to the meeting without discussion. If such a motion is carried, the meeting shall be adjourned until the next scheduled meeting or to such day, time and place as may be specified in the motion.

13. Declaration of Interests and Register of Interests

- 13.1 The NHS Tayside Charitable Foundation has adopted the Members' Code of Conduct and the Standards of Business Conduct (Staff) sections of the Code of Corporate Governance which sets out requirements of Members and Staff, respectively. Anyone who is authorised to take part in decision making or to whom authority over charitable funds has been delegated must adhere to the requirements set out in these Codes. This includes registering any interests that may conflict with the interests of the NHS Tayside Charitable Foundation and declaring such conflict of interest at the start of each meeting, including Committee(s) and Sub-Committees of the Board of Trustees. Where such a conflict is declared, the member must not participate in decision making.
- 13.2 Trustees have a legal duty to act in the best interests of the charity. This means placing the interest of the charity above that of any other person or body (including the Health Board), or where any other duty prevents the trustee from doing so, disclosing the conflict of interest and withdrawing from any discussion or decision on the matter in hand.
- 13.3 The Board Secretary shall be responsible for maintaining the Register of Interests and for ensuring it is available for public inspection at the principal offices of the charity at all reasonable times.
- 13.4 The Register shall include information on: -
- the date the interest was declared
 - the name of the person who declared the interest; and
 - a description of the interest (for example statement of the information contained in the notice, or a copy of, that notice).

14. Suspension of Trustees

- 14.1 Any Trustee who disregards the authority of the Chair, obstructs the meeting, or conducts themselves inappropriately shall be suspended for the remainder of the meeting, if a motion (which shall be determined without discussion) for their suspension is carried. Any person so suspended shall leave the meeting immediately and shall not return without the consent of the meeting. If a person so suspended refuses, when required by the Chair, to leave the meeting, the meeting will be adjourned.

15. Admission of Public & Press and Confidentiality

- 15.1 The charity is out of scope of the Freedom of Information (Scotland) Act 2002.
- 15.2 Except for the private business Agenda and papers, Meetings of the Trustees (Board of Trustees) shall be open to the public and press and Agendas and papers will be made public.
- 15.3 All Agendas and papers of the Charitable Funds Committee and Sub-Committees will be private unless the Chair determines otherwise.

16. Committees

- 16.1 The Trustees shall appoint such Committees as they think fit to uphold the Charter and Discharge their responsibilities. The Trustees shall approve the terms of reference of any such Committee.
- 16.2 Committee Chairs and Vice-Chairs shall be appointed by the Trustees on the recommendation of the Chair of the Trustees.
- 16.3 The Chair of a Committee may call a meeting of that Committee any time and shall call a meeting when requested to do so by the Trustees.
- 16.4 The foregoing Standing Orders, so far as applicable, and so far as not hereby modified, shall be the rules and regulations for the proceedings of formally constituted Committees and Sub-Committees, subject always to the following additional provisions:
- A Quorum for a Committee or Sub-Committee shall in no case be less than three Trustees. The requirement for a quorum to be present, as described in Paragraph 9.1, shall apply to Committee and Sub-Committee meetings, except that the Chair shall wait no longer than 30 minutes from the announced starting time for a quorum to be reached.
 - In the event of a Committee meeting not proceeding due to its quorum not being reached, the Committee Chair shall record the circumstances and formally report this to the next meeting of the Trustees. In the case of a Sub-Committee, the report shall be provided to its parent Committee.
 - If the absence of the Chair of the Committee or Sub-Committee has contributed to quorum not being achieved, then another member of the Committee or Sub-Committee (who was present) should prepare the report.
 - All Trustees shall have the right to attend all Committees except where the terms of reference of such Committees do not permit this.
 - Meetings of Committees and Sub-Committees shall not be open to the public and press unless the Trustees decide otherwise in respect of a particular Committee or a particular meeting of a Committee.
 - Committees of the Board of Trustees and their Chairs can be appointed at any meeting of the Board of Trustees. Vacancies in the membership of Committees shall be filled, so far as practicable, by the Trustees at the next scheduled meeting following a vacancy occurring.
 - Committees of the Board of Trustees may appoint Sub-Committees and Chairs thereof as may be considered necessary.
 - Minutes of the proceedings of Committees shall be drawn up by the Charity Chief Officer and submitted to the Trustees at the first scheduled meeting held not less than seven days after the meeting of the Committee for the purpose of advising the Trustees of decisions taken.
 - Minutes of meetings of Sub-Committees shall be submitted to their parent Committee at the first scheduled meeting of the parent Committee held not less than twenty-one days after the meeting of the Sub-Committee for the purpose of advising the Committee of decisions taken.
 - A Committee, or Sub-Committee may, notwithstanding that a matter is delegated to it, direct that a decision shall be submitted by way of recommendation to the Trustees or parent Committee for approval.

Appendix 3 - Charitable Funds Committee (CFC) Terms of Reference

1. Background

- 1.1 The Charitable Funds Committee (CFC) is a standing committee of the BOT which has been established to exercise NHS Tayside's functions as sole corporate trustee of the Tayside NHS Board Endowment Fund operating as NHS Tayside Charitable Foundation (Scottish charity number SC011042 hereafter known as "the Charity").

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- 1.2 The Tayside NHS Board is accountable under NHS and charity law (as a Corporate Trustee) for the governance and management of the funds. The Board delegates responsibility for these functions to the BOT, within any limits set out in these Terms of Reference and the Charity's Charter, and the Funds Held on Trust (Endowments) section of the Standing Financial Instructions.
- 1.3 The CFC is accountable to the Board of Trustees (BOT).
- 1.4 In accordance with charity law, CFC members must act in the interests of the charity, operate in a manner consistent with the charity's purpose and act with due care and diligence

2 Aims and Objectives of the Charitable Funds Committee (CFC)

- To develop the strategy and objectives for the Charity for consideration by the Trustees.
- To oversee the implementation of an infrastructure appropriate to the efficient and effective running of the Charity
- To oversee the development and delivery of the Fundraising Strategy
- To oversee the income & expenditure of the Charity against the approved budget
- Monitor the performance of all aspects of the Charity's activities and ensure that it adheres to the principles of good governance and complies with all relevant legal requirements.
- Audit follow up and governance

3 Membership

- 3.1 The Board of Trustees shall appoint all Committee members, ensuring that the Committee's membership includes an adequate range of skills and experience that will allow the Committee to effectively Discharge its responsibilities.
- 3.2 The CFC comprises as a minimum:
- (Six) Trustees
 - An Acute Services representative (e.g., Associate Medical or Associate Nurse Director)
 - A Health & Social Care Partnership (IJB) representative
 - A fund holder as agreed by the Board of Trustees
 - Two lay members as agreed by the Board of Trustees
- 3.3 The CFC shall be chaired by a Trustee who is not the Chairman or Vice Chairman of the Board or by a lay member.
- 3.4 Should the CFC Chair be absent, a quorum of members of CFC may appoint one of them to chair the meeting.
- 3.4a All Board of Trustees members shall have the right of attendance at CFC meetings and have access to all papers.
- 3.5 In addition to CFC members detailed in paragraph 3.2 above, the following people shall be permanent non-voting attendees: Charity Chief Officer, Endowment Fund Accountant and Committee Support Officer.
- 3.6 Other Charity and/or Board officers may be asked to attend when the CFC is discussing areas that are the responsibility of that individual. The CFC may also invite external advisors to attend for appropriate items, especially if items require detailed knowledge in areas such as fundraising or investments.

4 Quorum

- 4.1 No business shall be transacted at a meeting of the CFC unless at least six members are present including four trustees.

5 Reporting Arrangements

- 5.1 The CFC will report to the Board of Trustees by means of submission of approved minutes to the next available Board of Trustees meeting. The Chair of CFC will also submit an assurance report summarising business from each meeting.

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5.2 The CFC will also produce an annual business report on its activities, which can be used to:

- Provide assurance to the Board of Trustees to support the management of audit and risk
- Support the preparation of the Trustees Annual Report and Financial Statements.

6 Frequency of Meetings

6.1 Meetings of the CFC shall be held at such intervals as the Committee shall determine in order to conduct its business. In any event, meetings shall normally be held four times a year.

7 Sub-Committees to the CFC

7.1 The CFC may establish a sub-committee for a specific purpose. For example, an Investment Committee, Education & Training Sub-Committee or a Fundraising / Appeal Committee. Currently CFC has 1 sub-committee, the Education and Training Sub-Committee.

7.2 The members of the CFC who are also members of the Board of Trustees may on occasion act as an ad hoc Sub-Committee of the Board of Trustees to review a particular charitable issue for the Board. Their findings will normally be reported to the committee for information.

8 Administration

8.1 It is the duty of the CFC Chair to ensure that:

- The administration of the CFC is managed efficiently and effectively
- The CFC undertakes the duties assigned to it
- Reports to the CFC and actions arising from meetings are completed in a timely manner by the Endowment Accountant
- The Chair, Charity Chief Officer and Committee Support Officer meet as required to set agendas and follow-up action points
- Meeting papers are circulated at least five working days in advance of the meeting by the Committee Support Officer and minutes circulated within fifteen working days.

8.2 The Committee Support Officer's role includes:

- Agreement of the agenda with the Charity Chief Officer and Endowment Accountant
- Collation of all meeting papers
- The taking of minutes and keeping a record of action points and issues to be carried forward
- Forward planning of agenda items
- Ensuring records of CFC business, Terms of Reference etc are stored appropriately and are retained in line with the corporate record retention requirements
- Reminding contributors of report deadlines
- Distributing papers at least five days in advance of meetings
- Keeping mailing lists up to date
- Recording attendance and drawing the Chair's attention when this needs follow up action.

9 Duties

9.1 The CFC will:

- Act as the operational committee which Charges the responsibilities delegated by the Board of Trustees (as Corporate Trustee) as they relate to Charitable Funds under the Board's custodianship.
- Approve the budget for recommendation to BOT
- Monitor income & expenditure against the budget approved by Board of Trustees and report thereon on an exception basis to

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- Consider expenditure proposals in accordance with Delegated Limits;
- Ensure that the Charitable Funds held by the Board are managed in a manner consistent with the requirements of the relevant regulatory and statutory frameworks.
- When in this role act solely in the best interests of NHS Tayside Charitable Foundation and in a manner consistent with OSCR's requirements and expectations of Charity Trustees.
- Monitor the performance of the fundraising and marketing activity;
- Submit a Chair's Assurance Report to BOT.
- Oversee Internal Audit reports and plans.

10 Authority

- 10.1 The CFC has delegated authority from the Board of Trustees and is authorised to pursue any activity within its Terms of Reference. This includes delegated authority to approve spending proposals up to £250,000 in any case. It may seek and secure the information it requires from any employee of the Charity and/or Board and all employees are directed to co-operate with any request made by the committee.
- 10.2 The CFC can seek external advice from any source if necessary, taking into consideration issues of confidentiality and Standing Financial Instructions.

Appendix 4 - Education and Training Endowment Sub- Committee Terms of Reference

1. Background

1.1. In 2009 the Education & Training Endowment Fund was established giving staff the opportunity to apply for funds to undertake personal development which would enhance their roles and ultimately the services that they provide to our patients and service users, reinforcing the commitment of NHS Tayside to lifelong learning across all staff groups working in our organisation.

2. Aims & Objectives of the Education & Training Endowment Sub-Committee (E&TESC)

2.1. The sub-committee is responsible for undertaking its business in line with the agreed working arrangements as set out below:

- The sub-committee will be informed what level of funds are available. In the event of any doubt this must be confirmed by Finance before spending decisions are made.
- The sub-committee will have a role in informing all employees of NHS Tayside about the availability of the non-recurring NHS Tayside Education & Training Endowment Fund, via identified communication routes i.e., Staff net, posters, Area Partnership Forum.
- The sub-committee will meet to discuss applications received for funding from individual employees or from teams within NHS Tayside.
- The sub-committee will consider all applications using the agreed form (attached).
- In the event of a tie, the Chair would have a vote and a casting vote.
- When assessing applications, members must take into consideration that the fund is not to be used to provide staff's attainment of technical/clinical skills which are deemed as core requirements of their job. The fund will be weighted towards supporting lower bands of staff/and "nontraditional" learners.
- To monitor activity in relation to the expenditure of the fund via the systems and processes in place.

3. Membership

- 3.1. Membership of the Group shall comprise representatives of management and recognised staff organisations (staff side).
- 3.2. The CFC will approve all sub-committee members, ensuring that the membership includes adequate representation that will allow the sub-committee to effectively discharge its responsibilities.

3.3. Staff side representatives shall be nominated by the constituent Staff Organisations through the Staff Side Secretariat.

3.4. Membership of the sub-committee will comprise the representation of the following as a minimum:

- Three Trustees (including the Employee Director)
- Staff Side
- Nursing & Midwifery
- Medical & Dental
- Allied Health Professions
- Facilities
- Business & Administration
- Service Improvement
- Development

3.5. In addition to members detailed in paragraph 3.4 above, representation from the following may attend: Communication, Endowment Fund Accountant and Committee Support Officer.

3.6. On occasions, there may be a need to co-opt a representative onto the group to provide specific advice, although they will have no voting rights.

3.7. The E&TESC shall be chaired by a Trustee. Should the Chair be absent, a quorum of members of the sub-committee may appoint another trustee to chair the meeting.

3.8. The Organisational Development Lead will act as Lead Officer. Administrative support will be provided by Development.

3.9. Any declaration of interest by a member (i.e., a personal interest) must be brought to the attention of the Chair of the sub-committee.

4 Quorum

4.1. No business shall be transacted at a meeting of the E&TESC unless at least six members are present including two trustees and a staff side representative (who may be the Employee Director).

5 Reporting Arrangements

5.1. The E&TESC will report by means of submission of approved minutes to the next available Board of Trustees meeting. The Chair of E&TESC will also submit an assurance report summarising business from each meeting.

5.2. The E&TESC will also produce an annual business report on its activities, which can be used to provide assurance to the Board of Trustees to support the management of audit and risk.

6 Frequency of Meetings

6.1. Meetings of the E&TESC shall be held at such intervals as the Sub-Committee shall determine in order to conduct its business. In any event, meetings shall normally be held four times a year.

7 Administration

7.1. It is the duty of the E&TESC Chair to ensure that:

- The administration of the E&TESC is managed efficiently and effectively
- The E&TESC undertakes the duties assigned to it
- Reports to the CFC and actions arising from meetings are completed in a timely manner
- The Chair, Lead Officer and Sub-Committee Support Officer meet as required to set agendas and follow-up action points

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- Meeting papers are circulated at least five working days in advance of the meeting by the Committee Support Officer and minutes circulated within fifteen working days.

7.2. The Committee Support Officer's role includes:

- Agreement of the agenda with the Lead Officer
- Collation of all meeting papers
- The taking of minutes and keeping a record of action points and issues to be carried forward
- Forward planning of agenda items
- Ensuring records of E&TESC business, Terms of Reference etc are stored
- appropriately and are retained in line with the corporate record retention requirements
- Reminding contributors of report deadlines
- Distributing papers at least five days in advance of meetings
- Keeping mailing lists up to date
- Recording attendance and drawing the Chair's attention when this needs follow up action.

8 Duties

8.1. The E&TESC will:

- Act as the operational sub-committee that discharges the responsibility of awarding funds from the Education & Training Endowment Fund.
- Monitor income & expenditure against the budget approved by Board of Trustees and report thereon.
- Consider expenditure applications in accordance with Delegated Limits
- Submit annual business reports and assurance reports to CFC.

9 Authority

9.1. The E&TESC has delegated authority from the Board of Trustees and is authorised to pursue any activity within its Terms of Reference. It may seek and secure the information it requires from any employee of the Board and all employees are directed to co-operate with any request made by the sub-committee in exercise of its responsibilities.

Appendix 5 - Investment Committee (IC) Terms of Reference

1. Background

- 1.1 The Investment Committee (IC) is a committee of the Board of Trustees which has been established to exercise NHS Tayside's investment functions as sole corporate trustee of the Tayside NHS Board Endowment Fund operating as NHS Tayside Charitable Foundation (Scottish charity number SC011042 hereafter known as "the Charity").
- 1.2 The Tayside NHS Board is accountable under NHS and charity law (as a Corporate Trustee) for the governance and management of the funds. The Board delegates responsibility for these functions to the BOT, within any limits set out in these Terms of Reference and the Charity's Charter, and the Funds Held on Trust (Endowments) section of the Standing Financial Instructions.
- 1.3 The IC is accountable to the Board of Trustees (BOT).
- 1.4 In accordance with charity law, IC members must act in the interests of the charity, operate in a manner consistent with the charity's purpose and act with due care and diligence (see Trustee Role Description).

2. Aims and Objectives of the Investment Committee (IC)

- 2.1 The Investment Committee's role is one of strategic direction and oversight of the charity's investment assets.
- 2.2 The investment and cash portfolios represent an important asset for the charity, with investment income representing a significant part of annual total income. The subcommittee fulfils an essential role in the long-term stewardship of these assets in order to best further the aims of the charity.
- 2.3 The committee is established to determine, implement and review an investment strategy to deliver the charity's agreed investment objectives.
- 2.4 The committee is responsible for establishing a detailed investment strategy or policy, within the powers conferred under the charity's governing documents and relevant legislation and guidance. This will be established in the context of the charity's overall strategy to fulfil the charitable aims.
- 2.5 The investment strategy will set out the investment objectives, risk tolerance, liquidity requirements, time horizon, responsible investment policy and operational arrangements for implementation, monitoring and reporting.

3 Membership

- 3.1 The Board of Trustees shall appoint all members of its directly delegated Committees, ensuring that the Committee's membership includes an adequate range of skills and experience that will allow the Committee to effectively discharge its responsibilities.
- 3.2 The IC comprises as a minimum:
 - (Three) Non-Executive Trustees
 - The Charity Chief Officer
 - (One) Staff Side representative
 - Other attendees may be invited to meetings at the discretion of the Chair and Charity Chief Officer.
- 3.3 The IC shall be chaired by a Trustee who is not the Chair or Vice Chair of the Board.
- 3.4 Should the IC Chair be absent, a quorum of members of IC may appoint one of them to chair the meeting.
- 3.5 All Board of Trustees members shall have the right of attendance at IC meetings and have access to all papers.
- 3.6 In addition to IC members detailed in paragraph 3.2 above, the following people shall be permanent non-voting attendees: Charity Chief Officer, the external Investment Manager, the external Investment Adviser and the Committee Support Officer.
- 3.7 Other Charity and/or Board officers may be asked to attend when the IC is discussing areas that are the responsibility of that individual. The IC may also invite other external advisors to attend for appropriate items, especially if items are found to be controversial.

4 Quorum

- 4.1 No business shall be transacted at a meeting of the IC unless at least four members are present including three trustees.

5 Reporting Arrangements

- 5.1 The IC will report to the BOT by means of submission of approved minutes to the next available meeting. The Chair of IC will also submit an assurance report summarising business from each meeting.
- 5.2 The IC will also produce an annual business report on its activities, which can be used to:
 - Provide assurance to the Board of Trustees to support the management of audit and risk
 - Support the preparation of the Trustees Annual Report and Financial Statements.

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6 Frequency of Meetings

6.1 Meetings of the IC shall be held at such intervals as the Committee shall recommend to BOT which will include planned meetings in its Workplan in order to conduct its business. In any event, meetings shall normally be held a minimum of twice a year and no more than four times a year.

7 Administration

7.1 It is the duty of the IC Chair to ensure that:

- The administration of the IC is managed efficiently and effectively
- The IC undertakes the duties assigned to it
- Reports to the CFC and actions arising from meetings are completed in a timely manner
- The Chair, Charity Chief Officer and Committee Support Officer meet as required to set agendas and follow-up action points
- Meeting papers are circulated at least five working days in advance of the meeting by the Committee Support Officer and minutes circulated within fifteen working days.

7.2 The Committee Support Officer's role includes:

- Agreement of the agenda with the Charity Chief Officer
- Collation of all meeting papers
- The taking of minutes and keeping a record of action points and issues to be carried forward
- Forward planning of agenda items
- Ensuring records of IC business, Terms of Reference etc are stored appropriately and are retained in line with the corporate record retention requirements
- Reminding contributors of report deadlines
- Distributing papers at least five days in advance of meetings
- Keeping mailing lists up to date
- Recording attendance and drawing the Chair's attention when this needs follow up action.

8 Duties

8.1 The IC will:

- Act as the Investment Committee which discharges the responsibilities delegated by the Board of Trustees (as Corporate Trustee) as they relate to Charitable Funds under the Board's custodianship.
- Ensure that the cash & investment portfolios held by the Board are managed in a manner consistent with the requirements of the relevant regulatory and statutory frameworks.
- When in this role act solely in the best interests of NHS Tayside Charitable Foundation and in a manner consistent with OSCR's requirements and expectations of Charity Trustees.
- Devise and implement an investment strategy for the charity, for recommendation to the Board of Trustees, including the appointment and monitoring of any investment managers and/or advisors.
- Submit a Chair's Assurance Report to BOT.

9 Authority

9.1 The IC has delegated authority from the Board of Trustees and is authorised to pursue any activity within its Terms of Reference. It may seek and secure the information it requires from any employee of the Charity and/or Board and all employees are directed to co-operate with any request made by the sub-committee.

9.2 The IC can seek external advice from any source if necessary, taking into consideration issues of confidentiality, Operating Instructions and Standing Financial Instructions.

Appendix 6 Funding Criteria

NHS Tayside Charitable Foundation projects must link to the charity’s priorities in order to support the delivery of the vision ‘People live better and longer lives in Tayside’

Who we fund – NHS Tayside Projects/Activities, Health and Social Care Partnerships Registered Charities*

What we can fund - The funding application must link to the charity’s vision, aims and objectives and includes: -

- Staff salaries up to three years*
- Staff expenditure: Education of staff by providing non-core training and educational opportunities.
- Capital Equipment: Purchase of equipment which is additional to that which would be provided in the course of normal service delivery and paid for out of core funding.
- Research: To provide funds in support of research projects which are supportive of the NHS objectives.
- Pioneering services: To introduce new styles of service provision or care, not currently funded by the NHS, on a pilot basis, to facilitate clinical evaluation.
- Environmental: To enhance and improve the environment within which healthcare is delivered

*Any costs incurred by employing staff above those in the funding application are the responsibility of the applicant.

Where we fund – Projects must be in and solely or primarily delivered in the Tayside area – Angus, Dundee & Perth and Kinross

When – Every year there are 4 committee meetings where funding decisions are taken. Funding applications under £250,000 are taken to the Charitable Funds Committee and anything over £250,000 goes to the Board of Trustees. The upcoming dates include:

Committee	Submission Deadline	Committee
Charitable Funds Committee	5 January 2024	7 February 2024
Board of Trustees	18 January 2024	15 February 2024
Charitable Funds Committee	9 May 2024	4 June 2024
Board of Trustees	26 September 2024	17 October 2024
Charitable Funds Committee	15 August 2024	10 September 2024

How we fund:

- Applicants can submit an application through the online portal but it must be within the timelines stated
- Applications can cover a 3 year period with the maximum amount being requested for each year
- Where an organisation intends to submit more than one application the initial project must be completed prior to the next submission or details given as to how the organisation will deliver more than one project concurrently

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We would like to fund organisations that focus on:

- Funding applications where other funders have been considered/matched will score highly under the banner of sustainability/ impact
- Organisations that work with others to deliver services or to change how services are delivered for people facing poverty, trauma or both.

What we can't fund - The main thing NHS Tayside Charitable Foundation can't fund is any activity, equipment or service that is a core NHS service (this includes services that are already funded by the government and are being delivered through the NHS and partners). For further information on how to determine if a project is eligible see Appendix 4.

Other activity that is not eligible includes: -

- proposals from organisations that are run primarily for private gain or to generate profits for private distribution, or any activities that generate profits for private gain
- activities that benefit individuals, rather than the wider community
- political activities
- retrospective costs
- loan repayments

* Charities with an annual income of more than £2 million a year, housing associations and Arms' Length External Organisations (ALEOs) must evidence why they can't fund a project from their own funds.

Appendix 7 - NHS Tayside Charitable Foundation – Grant Application Scoring Matrix

Project Title -

Funding Requested -

Location -

Number of beneficiaries -

Fund - Innovation/Prevention/Restricted

Key Elements	Yes/No	Notes / Recommendations
Is the application complete with all required documentation?		
Are the panel satisfied that is a non-core service/activity?		
Is there a clear link to the priorities and vision?		
Does this application duplicate any other service or project in Tayside?		
Is there clear evidence that this service/activity is needed?		
Are there any other partners/ services involved?		
Is this application purely for funding from NHSTCF or is there match funding?		
Other comments		