

COVID-19 – Donations, Gifts, Hospitality and Fundraising

1. Introduction and Context

The fantastic work that has, and continues to be delivered across the NHS to deal with the Coronavirus pandemic has seen a massive surge in public support and appreciation. Many people are now looking to show their appreciation in some form of recognition which has led to NHS organisations seeing a significant increase in the form of gifts and hospitality for all tremendous efforts of their front line staff.

In light of this, MIAA has developed this checklist document to support our clients in reviewing their interim gifts and hospitality arrangements during this unprecedented situation.

Current NHSE guidance on gifts and hospitality ‘ *will permit staff, such as nurses, to receive a box of chocolates or other small tokens of gratitude from patients but will require them to decline anything that could be seen to affect their professional judgement. Gifts with a value over £50, accepted on behalf of organisations, will need to be declared*’.

Best practice is all gifts and donations to NHS bodies and/or NHS charities should be documented. When documenting the receipt of a gift, donation or hospitality the areas highlighted on the adjacent diagram should be recorded as a minimum.



Also included in the checklist are a number of specific questions on fundraising for those organisations where organised activities have been put in place.

2. Gifts, Hospitality and Fundraising

The response to the COVID-19 emergency situation requires NHS organisation to operate in a different way to 'business as usual' practice. Whilst there are significantly increased offers of support being made to the NHS during the pandemic, which are appreciated, there is still a requirements to ensure that the reputation of the organisation is not damaged through the receipt (or provision) of inappropriate gifts and hospitality.

HFMA recommends that organisations should consider a number of key requirements setting up an interim system for accepting gifts and donations.

The detailed checklist on the pages that follow provides a framework against which to assess such arrangements that are in place for the organisation. This checklist makes the assumption, that the overarching principles covering the acceptance or refusal of gifts, donations and hospitality continue to be applied and that key controls are in place.



3. Gifts and Hospitality Checklist

Areas for NHS organisations to consider	Organisation's Response	
 <p>Policy & Practice</p>	Revisions to Policy/Practice	
	<p>Has the existing Gifts & Hospitality (G&H) policy been reviewed and amended as a result of public goodwill donations towards the NHS arising from the COVID-19 crisis?</p>	
	<p>Have any amendments been reviewed in line with the latest HFMA guidance (<i>Checklist for accepting gifts or donations - April 2020</i>) to ensure their compliance?</p>	
	<p>Have the temporary arrangements been clearly documented?</p>	
	<p>Does a revised policy (or, temporary arrangement) make clear</p> <ul style="list-style-type: none"> • What is and isn't acceptable conduct (i.e. there should still be no solicitation of cash donations) under the temporary arrangements? • Any abridged mechanism to be followed for declaring acceptable gifts and hospitality – i.e. via the health body's charity (if one exists), or the Finance function – during the current period? 	
	Communication of Changes	
<p>Have the temporary arrangements been adequately communicated to staff, i.e. via email, line management, intranet update etc?</p>		
<p>Have any temporary arrangements around acceptable G&H donations (i.e. official 'wish lists', routes for acceptable charitable giving, points of contact etc.) been adequately communicated to</p>		

Areas for NHS organisations to consider	Organisation's Response	
	members of the public and local businesses, i.e. via the health body's main website and/or other official social media platforms?	
 <p data-bbox="250 395 392 427">Fundraising</p>	Associated Charities	
	Does the organisation have an associated charity?	
	<p data-bbox="443 443 1281 513">Is the organisation pointing potential donors to the COVID-19 appeal being co-ordinated by 'NHS Charities Together'?</p> <p data-bbox="443 534 1281 604">(Appropriate guidance can be found on the Charity Commission for England and Wales website)</p>	
	<p data-bbox="443 632 1281 738">Does the organisation's charity provide information on how to fundraise for them? Has this information been revised as a result of COVID-19? Does this include:</p> <ul data-bbox="448 762 1281 995" style="list-style-type: none"> • How funds raised for the charity should be paid over • Guidance on wording that should be used when fundraising so the donations can be properly used. • The reimbursement of personal expenses (fundraisers cannot assume that the charity will reimburse them for expenses incurred in order to raise funds). 	
 <p data-bbox="250 1110 392 1142">Donations</p>	Donations to NHS Charities	
	Does the organisation have procedures in place to collect and record cash donations?	
	Have staff been reminded as to their obligations should they be offered a cash donation?	
	Where organisations have arrangements in place to pick up donations have these been considered in the context of social distancing and travel guidance?	

Areas for NHS organisations to consider	Organisation's Response
<p>If a decision has been taken not to accept cash, have donors been directed to on-line giving?</p>	
Online Giving	
<p>Has the organisation made use of Just Giving or similar fundraising web pages which people may be directed to if they wish to make a donation?</p>	
<p>Does the fundraising page state what the funds must be used for? (Either fundraising for specific items or to support the NHS body and its staff during the COVID-19 pandemic and its aftermath?)</p>	
<p>What arrangements are in place to ensure funds raised are used for their intended purposes?</p>	
<p>Is there a statement to say something along the lines of 'following the pandemic, we will use the money for our wider charitable purpose of supporting the NHS'?</p>	
Donations of Equipment	
<p>Is the organisation accepting donations of items of equipment?</p>	
<p>Are documented arrangements in place to ensure such donations meet the specified criteria for a gift and are fit for purpose?</p> <p>Other arrangement would also include:</p> <ul style="list-style-type: none"> • Documentation associated with the donated items, such as warranties, instruction booklets, are provided. • The same procedures need to be applied to gifts as for other purchases of equipment e.g. PAT testing and adding the goods to the asset register. 	

Areas for NHS organisations to consider	Organisation's Response
<p>Donated assets that are valued at more than £5,000 and are expected to be used for more than a year must be appropriately recognised in the NHS body's asset register.</p>	
 <p>Gifts for NHS Staff (Non-Cash)</p> <p>Have staff been informed that gifts are allowable as long as they are completely free of obligation and do not create an expectation that the NHS body will undertake future business with that supplier after the pandemic?</p> <p>Where a gift is for the NHS or NHS staff in general, has the decision as to whether these gifts should be registered as donations to the NHS charity or to the NHS body itself been documented? (This will depend on whether the gift is charitable or not and whether or not there is an appropriate NHS charity)</p> <p>Have specific locations been identified for donations to be left rather than accepting them at all contact points?</p> <p>Has a decision been taken by the organisation not to value gifts at the moment on the basis of practicality? The guidance on managing conflicts of interest says that gifts to individuals valued at less than £50 do not have to be declared – this threshold could be adopted for all gifts whether to individuals or to the NHS body. While gifts of around £50 may not be material to the NHS body, they may be to the person donating them so should be recorded.</p>	

Areas for NHS organisations to consider	Organisation's Response
Gift for NHS Staff (Cash)	
If cash donations are made specifically to be spent on staff benefits, is that purpose being logged along with the receipt?	
<p>Are vouchers donated for staff in general, used by the NHS body or NHS charity to raise funds for future use?</p> <p>Where, this is not possible because of the number of vouchers or the specific wishes of the donor is the method of distribution clear and transparent?</p>	
Wish Lists	
Has the organisations created Amazon (or similar) wish lists for items to support their staff where people would like to donate?	
Is there a clear documented process to record the rationale for identifying items appearing on the wish list and their benefit to the NHS?	
If staff are creating the wish list and distributing items, are arrangements in place to ensure that they are not the recipients of the gifts and they are using clear criteria for distribution?	
<p>Are arrangement in place to ensure that if a staff member asks for, and receives, something from a wish list then this is documented in the G&H register and the fact that it was received through a wish list should is noted?</p> <p>(This is an area that should be reviewed once the pandemic is over.)</p>	