

FORTH HOUSING ASSOCIATION LIMITED

Entitlements, Payments, and Benefits Policy

Code: GOV18

Last Reviewed: May 2024

Review Date: May 2027

Cross Reference: Standing orders	GOV01
Code of Governance	GOV02
Committee Expenses	GOV04
Whistleblowing	GOV24
Staff Code of Conduct	HR04
Anti-Bribery, Fraud & Corruption Policy	GOV 31



This document can be made available in alternative languages or formats (such as large print, audio etc). Please contact staff as required.

Policy Summary

The Policy sets out how Committee members, volunteers and staff are required to observe policies and regulations designed to ensure that there is clear evidence of transparency honesty and propriety in all matters of entitlements benefits and payments to Board members and members of staff.

Equalities

No equalities issues have been identified in this policy therefore no requirement to do a full Equality Impact Assessment.

Privacy

No Privacy issues

Policy Owner

Name: Head of Corporate Services

Date of Next Review: May 2027

FORTH HOUSING ASSOCIATION LIMITED

Entitlements, Payments, and Benefits Policy

1. Introduction

Forth Housing Association is part of a sector which has a strong reputation for integrity and accountability to our customers and to the Scottish Housing Regulator and the purpose of this policy is to ensure that we uphold reputation of that sector.

Consequently, our staff, volunteers or Committee members [“colleagues”] cannot benefit inappropriately from their connection with the organisation.

This policy describes the entitlements, benefits, and payments that colleagues are able to receive. It also describes what is not permitted and the arrangements that we have in place to ensure that the requirements of this policy are observed.

The Scottish Housing Regulator [SHR] requires Forth to have a policy that sets out what payments and benefits we permit and to ensure that these arrangements demonstrate transparency, honesty and propriety. We must ensure there is no justifiable public perception of impropriety.

As we are a Scottish Charity, we must also ensure that we comply with the Office of the Scottish Charity Regulator [OSCR] guidance to charity trustees and charity legislation.

This policy is intended to be a practical document that supports Forth in meeting the above requirements, ensuring that none of our colleagues benefit improperly or inappropriately from their involvement with us, but also that they are not unfairly disadvantaged.

We expect our colleagues to act in good faith, and in applying the terms of the policy we will always take this into account. As someone who is affected by this policy, you are personally responsible for ensuring that you are familiar with and comply with its terms.

At all times, we expect a common-sense approach to be applied to the interpretation and application of this policy. If you are unsure about anything relating to benefits, payments or entitlements you should consult with the Chair or Director (if you are a member of the governing board) or with your line manager (if you are a member of staff).

2. Principles of the Policy

- 2.1 The purpose of this policy is to provide the management committee and staff with guidance in relation to conduct concerning entitlement, payment, benefits, gifts and hospitality to ensure that there is absolute clarity in what is permitted and what is not permissible under the policy.

3. Aims and Objectives

This aim of this policy it to ensure that Forth’s people complies with the relevant legislation regarding entitlements, payments and benefits which our people are entitled to receive and to maintain the integrity of the association.

3.1 Who the Policy Affects

3.1.1 This policy is aimed at:

- All members of our Committee
- Everyone who works or volunteers for us

3.1.2 For the remainder of this policy the above will be referred to as “our people.”

3.2 About This Policy

3.2.1 This policy describes the entitlements, payments and benefits that our people are able to receive. It also describes what is not permitted and the arrangements that we have in place to ensure that the requirements of this policy are observed.

3.3 What this Policy Covers

3.3.1 This policy covers:

- Managing Your Interests
 - Registering and Declaring Interests
 - Entitlements, Payments & Benefits
- People Connected to You
 - Who Else You Should Consider When Declaring Interests
 - What You Should Consider
- Use of Our Contractors/Suppliers by Our People

4. Policy Framework

4.1 Other Relevant Policies

4.1.1 The Code of Conduct is linked to this policy. Failure to comply with the terms of this policy may be regarded as a breach of the Code of Conduct.

4.1.2 You are also required to be familiar with and observe the terms of our Anti-Bribery and Fraud policy. We prohibit any attempt to induce the organisation or our people to offer preferential services or business terms and we will at all times comply with the Bribery Act 2010.

4.1.3 Our policies relating to the following are also relevant to this document and must be complied with at all times:

- Allocations
- Repairs and Improvements
- Adaptations
- Procurement
- Training
- Expenses
- Recruitment
- Sale/Disposal of our Property
- Gifts and Hospitality

Please note that this list is not exhaustive and you are required to comply with all of our policies and procedures.

4.2 Managing Your Interests - Registering and Declaring Interests

4.2.1 In order to protect our reputation and demonstrate that we conduct our affairs with openness, honesty and integrity, we maintain a Register of Interests. You must record in this register any interests that you or someone connected to you (see Section 3) has which are relevant to our business and /or our activities. You will be required to maintain the accuracy of the interests you declare and to confirm annually that your entry is accurate and up to date.

4.2.2 Where you have an interest in any matter that is being discussed or considered, including at a meeting, you must declare your interest and play no part in the consideration, discussion and decision-making; you must withdraw from any part of a meeting where the interest arises and play no part in the discussion. Our Rules require that any Committee member who has an interest in a matter that is being considered withdraws from all discussions

and plays no part in decision-making¹

- 4.2.3 The Code of Conduct which our Committee and staff are required to uphold contain requirements about Declaring Interests that you should comply with at all times.
- 4.2.4 An annual report will be made to our Committee on the entitlements, payments, benefits that have been recorded in the Register(s) by our people.
- 4.2.5 The following are examples of the kind of interest that you must declare. Please note that this list is not exhaustive, and there may be other interests that you should also declare.
- Tenancy of a property of which we are the landlord.
 - Occupancy or ownership of a property which is factored or receives property related services from us
 - Receipt of care or support services from us.
 - Membership of a community or other voluntary organisation that is active in the area(s) we serve.
 - Voluntary work with another RSL or with an organisation that does, or is likely to do, business with us.
 - Membership of the governing body of another RSL.
 - Being an elected member of any local authority where we are active.
 - If you purchase goods or services from us.
 - If you purchase goods or services from one of our contractors or suppliers (see section 4).
 - Significant shareholding in a company that we do business with (or are considering doing business with).
 - Membership of any other body whose interests and/or activities may directly affect our work or activities.
 - Ownership of land or property in our areas of operation. This excludes property for the purpose of your own residential use (i.e. there is no requirement for you to declare any house in which you currently live).
 - Unresolved dispute relating to the provision of services in connection with a tenancy or occupancy agreement or a contractual dispute over the provision of goods or services with us.
- 4.2.6 You should note that in some circumstances, declaration of an interest may not be sufficient, and that it may be necessary for the organisation to take additional measures to deal satisfactorily with the situation so as to protect

¹ SFHA (2020) [Charitable Model Rules 2020 Rule 38](#)

the probity and reputations of both yourself and the organisation.

4.3 Entitlements, Payments and Benefits

- 4.3.1 Many of the interests you will be required to declare can be classed as entitlements, payments or benefits.
- 4.3.2 As one of our people, you potentially could be offered benefits over and above that to which you are entitled (as a result of policy or contractual terms), such as gifts or hospitality from external parties. Such offers would be as a direct result of you being one of our people and cannot always be accepted. We require that any such offers are managed and recorded very carefully to ensure the highest levels of probity in our organisation. Our people should not benefit – or be seen to benefit – inappropriately from their involvement with us.
- 4.3.3 Apart from payments that our people are entitled to by contract, statute, policy or other agreement (e.g. salary, expenses), we will only make a payment to, or accept a payment from, someone affected by this policy in exceptional circumstances. Appendix A explains the payments we can and cannot make in more detail.
- 4.3.4 As we contribute to the economy(ies) of the area(s) we work in and we have commercial and business relationships with many different companies, contractors, suppliers and service providers, you must ensure that we are fully aware of any connection that you or someone you are close to (see section 3) has with any of these businesses or organisations.
- 4.3.5 Some entitlements, payments and benefits we can never permit, and others we have additional requirements or conditions that must be met before we can permit.
- 4.3.6 Appendix A lists the entitlements, payments and benefits that fall under this policy, and states:
- Which could be permitted by the organisation
 - Which will never be permitted by the organisation
 - Which you require to declare in the register of interests
 - Any other further requirements the organisation has before permitting

4.4 People Connected to You - Who Else You Should Consider When Declaring Interests

- 4.4.1 Someone 'closely connected' to you includes members of your household, family members and other relatives and your friends.

4.4.2 As well as considering your own actions, you must be aware of the potential risk created by the actions of people to whom you are closely connected. Who you should consider, and our expectations of you to identify and declare such actions are outlined in Table A on page [9]. If you are in any doubt about whether or not a declaration is required, you should consult the Chair, Director or, for staff, your line manager.

Table A

Group	Required Response
<p>1. Members of your household This includes:</p> <ul style="list-style-type: none"> • Anyone who normally lives as part of your household (whether related to you or otherwise) • Those who are part of your household but work or study away from home 	<p>We expect you to be aware of and declare any relevant actions of all people in your household. You must take steps to identify, declare and manage these.</p>
<p>2. Partner, Relatives and friends This includes:</p> <ul style="list-style-type: none"> • Your partner (if not part of household) • Your relatives and their partners • Your partner’s close relatives (i.e. parent, child, brother or sister) • Your friends • Anyone you are dependent upon or who is dependent upon you 	<p>Where you have a close connection and are in regular contact with anyone within this group, we expect you to be aware of and declare any relevant actions. Under these circumstances, you must take steps to identify, declare and manage these actions.</p> <p>Where you do not have a close connection and regular contact with someone in this group, we do not expect you to be aware of or to go to unreasonable lengths to identify any relevant actions. However, if you happen to become aware of relevant actions by such individuals, then these should be declared and managed as soon as possible.</p>

4.5 What You Need To Consider

4.5.1 The following are the relevant actions /involvement by those **to whom you are closely connected** that you should consider, declare and manage as per our expectations outlined in Table A (please be aware that this list is not exhaustive or exclusive):

- A significant interest in a company or supplier that we do business with (or are considering doing business with). A significant interest means ownership (whole or part) or a substantial shareholding in a business that distributes profits, but does not include where an individual has shares in large companies such as banks, utility companies or national corporations, i.e. where owning shares would not give the individual any significant influence over the activities of that organisation.
- Where the individual may benefit financially from a company with which we do business (or are considering doing business with)
- Involvement in the management of any company or supplier with which we do business (or are considering doing business with)
- Involvement in tendering for or the management of any contract for the provision of goods or services to us.
- Application for employment with us.
- Application to join our committee
- Application to be a tenant or service user of FHA

4.6 Use of Our Contractors & Suppliers

- 4.6.1 In order to help us maintain our excellent reputation, where possible you should avoid using the organisation's contractors/suppliers for your own personal purposes. We have made a list available to all of our people which outlines the contractors and suppliers that fall under the terms of this policy. This is included at Appendix B
- 4.6.2 We recognise that there could be certain circumstances where it might not be possible for you to avoid the use of all the contractors/suppliers on this list, such as where market conditions in your local area make it difficult to obtain a reasonable selection of potential contractors or suppliers. Under such circumstances you could be permitted to use those contractors/suppliers outlined at Appendix B, provided you are able to demonstrate that you received no preferential treatment in terms of price, quality or any other aspect of service delivery due to your involvement with us.
- 4.6.3 Approval to use those contractors listed at Appendix B is at the discretion of the approving officer (in accordance with our scheme of delegation). In order to be granted approval, you will be required to demonstrate that there is no reasonable alternative contractor/supplier providing the service required in your local area, and that you will receive no preferential treatment in terms of service or cost (which you will be required to demonstrate through quotations and receipts)
- 4.6.4 If you are looking to purchase goods or services from any contractor/supplier

on this list then you must make a declaration in the register outlining:

- That you have received approval from the appropriate approving officer prior to the commencement of works.
- That you received no preferential treatment in terms of service or cost (which you will be required to demonstrate through quotations and receipts).
- Where you inadvertently use a contractor on the list at Appendix B in an emergency situation, you must notify the approving officer as quickly as possible thereafter and enter an appropriate declaration in the register.

4.6.5 Any contractor/supplier not included on the list at Appendix B can be used without the need for any declaration/further action. Appendix B represents the majority of the contractors/suppliers that we use, but does not include any of our contractors/suppliers that:

- Only provide services of a small value (e.g. local window cleaners or sandwich shops) or
- Have such a large national or local standing that no favour could ever realistically be gained (e.g. Amazon, utilities, BT, banks or national chains).

4.6.6 The approving officer will have an appropriate level of seniority, in accordance with our scheme of delegation. In making their decision, the approving officer will consider the level of potential reputational risk or any potential conflicts of interest that may arise by granting approval and, if granting approval, consider the steps required to mitigate against future conflicts of interest. This includes ensuring that the individual is not involved in any transactions with or decisions about the contractor/supplier in question on behalf of the organisation.

4.6.7 **FHA** will maintain a clear audit trail of every approval to use any of our contractors listed at Appendix B. The total number of our people to use contractors and suppliers, including the reasons for approval, and confirmation that no advantage was gained due to an individual's role within the organisation - will be formally reported annually to our committee.

5. Monitoring of this Policy

5.1 Our Rules require the committee to set our policy on payments and benefits and keep it under review. This policy has been approved by our committee and is based on the Model published by the SFHA. It is consistent with the requirements of our Codes of Conduct for committee members and for Staff. These Codes have been confirmed by the Scottish Housing Regulator as meeting their regulatory requirements.

5.2 A register of Payments Gifts Entitlements and Hospitality will be kept and presented for approval and signing to the Management Committee annually.

6.0 Complaints and Appeals

6.1 Forth Housing Association welcomes complaints and positive feedback, both of which provide information which helps us to improve our services. We use a complaints procedure developed by the Scottish Public Services Ombudsman (SPSO) and the Scottish Housing Regulator.

6.2 The complaints procedure allows for most complaints to be resolved by front line staff within a five-day limit (first stage), or if the complaint is complex, a detailed investigation will be made by a manager within a 20-day limit (second stage). At the end of the second stage our response will be made by a director. If the customer remains dissatisfied, he/ she may then refer the matter to the SPSO.

At each stage we will advise the customer how the complaint should be taken forward and advise which agency would be most appropriate to consider the case.

6.3 Where there are concerns that a Significant performance failure has occurred then these complaints are reported to the Scottish Housing Regulator. More information is available at www.housingregulator.gov.scot or telephone 0141 242 5642.

6.4 Any concerns about a breach of policy will be investigated by the Director unless the complaint is against the Director or is in any way related to their actions. Where the complaint is related to the Director, it should be addressed to the Chairperson of the Management Committee who will in turn appoint an independent person to investigate the allegations.

7.0 Equalities

7.1 Equality and diversity underpin all our activities and services. When delivering our services, we never discriminate on the basis of sex or marital status, race, disability, age, sexual orientation, language, social origin, or of other personal attributes, including beliefs or opinions such as religious beliefs or political opinions. Full details of our Equalities Policy can be found on our website www.forthha.org.uk or can be obtained from our office.

8.0 Data Protection - Privacy

8.1 We recognise the importance of data protection legislation, including the General Data Protection Regulation, in protecting the rights of individuals in relation to personal information that we may handle, use and disclose about them, whether on computer or in paper format. We will ensure that our practices in the handling, use and disclosure of personal information as part of the processes and procedures outlined in this policy comply fully with data protection legislation. More information is available from our Data Protection Officer

9.0 Availability

10.1 This policy is available on our website and can be made available in a number of other languages and other formats on request.

10 Review

10.1 Management Committee will review this policy at least every 3 years, and Staff are responsible for ensuring that they meet legal and good practice requirements.

Appendix A – Entitlements, Payments and Benefits

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
HUMAN RESOURCES AND RECRUITMENT		
<p>All entitlements arising from your contract of employment with us or one of our subsidiaries, including (but not restricted to):</p> <ul style="list-style-type: none"> • Payment of salary to staff; • access to car or travel loans or salary advances where specified in the employment contract; • pension and/or private health care provided as part of the remuneration package; • performance related pay or bonus awarded in accordance with contractual terms; • books and equipment in connection with employment or training in accordance with agreed policies and/or contractual terms; • Reimbursement of professional fees. 	<p>Yes</p>	<p>Any entitlement in the terms of your contract is always permitted without the need to record in the register of interests. There are Human Resource processes in place for this purpose.</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
Payment to a member of the Committee for their role as a Committee member, in accordance with the terms of their letter of appointment	No	
<p>All payments made in accordance with the terms of our expenses policy including:</p> <ul style="list-style-type: none"> • payment of permitted out of pocket expenses; • reimbursement of travel costs. 	Yes	Entitlements in connection with your role as one of our people set out in our expenses policy are always permitted and do not need to be declared provided claims are made in accordance with our procedures.

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
Provision of a loan by the organisation to one of our people	No	This is not permitted unless in connection with the contractual terms of employment. We cannot make any other loans to individuals.
Redundancy or Voluntary severance payment to an employee	Yes	<p>We can make redundancy payments to an employee in line with terms their contract</p> <p>Or</p> <p>We can make a voluntary severance payment to an employee which is outside the terms of their contract of employment provided:</p> <ul style="list-style-type: none"> • It arises directly from a decision to terminate the employee's contract of employment • Payment is approved by the Committee • That the total sum of the non-contractual payment and benefit does not exceed, in the opinion of our employment adviser, the total cost of a successful application by the employee to a Court or Tribunal (including the likely level of compensation that might

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
		<p>be awarded by a court or tribunal and associated costs to the organisation to participate in the tribunal)</p> <ul style="list-style-type: none"> • Payment does not exceed the equivalent of one year's salary for the employee • That this payment is instead of (rather than additional to) any redundancy entitlement
<p>An offer of employment (temporary or permanent) to someone who is closely connected to a member of staff</p>	<p>Yes</p>	<p>This is permitted as long as:</p> <ul style="list-style-type: none"> • There has been an open recruitment exercise in accordance with our policy that you have not played any part in and • You have no direct or indirect line management or supervision responsibility for the post and • The offer of employment complies with our policy and is approved by Staffing Sub Committee and • You record your connection to the successful applicant in the register within five days of their acceptance of the offer.
<p>The offer of employment or contract for the provision of services (e.g. specialist advice) to someone who is, or has been in the last twelve months, a member of our Committee or to anyone who is related to a member of the</p>	<p>No</p>	<p>This cannot be permitted.</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
Committee		
Appointment of one of our staff members to the Committee	No	This cannot be permitted in accordance with the Rules of the organisation.
Nominations to join the Committee from people who are connected to a serving member.	Yes	This can be permitted in accordance with the Rules of the organisation.
OUR PEOPLE AS TENANTS OR SERVICE USERS		
The offer of a tenancy or lease in one of our properties to one of our people or to someone closely connected to them.	Yes	<p>This is permitted as long as</p> <ul style="list-style-type: none"> • it is in accordance with our published allocations policy and • Neither the applicant or anyone connected to the applicant is involved in any way or in any part of the allocation process and • The offer is approved by the Governing Body in advance and • The tenancy is recorded as an interest in the appropriate register within five days of the tenancy commencing
Where one of our people (or someone	Yes	Repairs carried out in accordance with our policy do not

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
connected to one of our people) is a tenant and receives a repair, improvement or adaptation to their home		<p>need to be recorded.</p> <p>Adaptations must comply with our policy and be approved by Tenant Services Manager. The adaptation should be recorded in the register of interests within five days of approval.</p> <p>Improvements must be carried out as part of an approved programme and in accordance with our policy. The person affected should declare their interest if/when the programme is being discussed and the improvement recorded in the register of interests within five days of completion.</p>
Where one of our people (or someone connected to one of our people) is a tenant and receives payment of a decoration allowance, tenant reward/incentive as part of an agreed scheme or prize.	Yes	<p>Payment of decoration allowances or incentive/reward payments must be made in accordance with our policies and procedures and recorded in the register within five days of receipt.</p> <p>Prizes or awards in competitions open to all tenants in the same community (e.g. garden competitions) can only be</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
		<p>given if the selection process for giving the award/prize has been carried out by someone who is independent. Receipt of the award and the circumstances surrounding it must be recorded in the register within five days of receipt.</p>
TRAINING AND EVENTS		
<p>Attendance at training events or seminars (e.g. SFHA Conferences) or openings/similar events hosted by other RSLs</p>	<p>Yes</p>	<p>There is no requirement to declare and record in the register of interests.</p>
<p>The organisation paying for accommodation in connection with attendance at relevant conferences or events that you are attending on behalf of or in connection with your role with us or our subsidiaries</p>	<p>Yes</p>	<p>Accommodation that is part of a conference or training package does not need to be recorded in the register, but attendance will be recorded on the relevant individual training plan.</p> <p>Residential conferences are important in ensuring that our people have the necessary skills, knowledge and experience to make an effective contribution to our activities.</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
<p>Attendance by you at events to mark awards, achievements or other significant milestones relevant to our business.</p>	<p>Yes (where total cost does not exceed £500)</p>	<p>The Committee must approve attendance in advance, and will only do so if:</p> <ul style="list-style-type: none"> • The organisation or one of our people (because of their role with us) has been nominated for an award; or • attendance is in recognition of achievement of or in pursuit of appropriate business development; or • we can demonstrate that attendance or participation is directly related to furthering our aims and objectives. <p>Where we ask you to represent us at such an event, this should be recorded in the register along with any associated costs (including travel, accommodation and the costs of attendance at the event) within five days of attendance.</p> <p>The total cost should not exceed £500 per person and we will make all arrangements in advance.</p> <p>Where costs would exceed £500, you will not be permitted to attend unless there is a clear, viable business case for attending. In such a case, specific approval of the Committee would be required.</p>
<p>GIFTS AND HOSPITALITY</p>		

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
<p>Gifts received from tenants and external sources</p>	<p>Yes (not exceeding a value of £50)</p>	<p>Small gifts (e.g. a box of chocolates, pens, folders, paperweights, flowers) can be accepted if:</p> <ul style="list-style-type: none"> • the cumulative value of gifts received from the same source in a 12 month period does not exceed £50 . • you do not receive more than two such gifts from the same source in a 12 month period. • you record receipt of the gift(s) in the register. <p>You should not normally accept other gifts and should decline any gifts with a value of more than £50 unless to do so would cause offence or otherwise damage our reputation. In these cases you must:</p> <ul style="list-style-type: none"> • Advise the donor that the gift will be donated to charity or will form part of our annual charity fund raising activities • Record the gift and the action taken in the register within five days <p>You should not regularly accept gifts from the same source and never more than twice from the same source within a 12 month period. The total cumulative value of gifts received from the same source over the course of a year must never</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
		<p>exceed £50.</p> <p>You should also record any offers that you decline and the reasons for this, in the register within five days.</p>
<p>Gifts given from us to one of our people or received by one of our people from external sources to mark special occasions.</p>	<p>Yes (not exceeding a value of £100)</p>	<p>Gifts from the organisation to our people can be permitted in cases where it is to mark a special occasion or significant events including:</p> <ul style="list-style-type: none"> • Family events (e.g. marriage, milestone birthday, birth of a child), • Retirement • Leaving the organisation <p>These must be recorded in the relevant register and the value of such gifts will not normally exceed £100.</p> <p>Please note, that this does not include collections by our people using their own personal funds to mark special occasions. These are always permitted with no requirement to declare. For staff, contractual terms may be in place that dictate the value of any gift upon retirement/long service.</p>
<p>Hospitality associated with our business and that of its partners</p>	<p>Yes (when not exceeding a</p>	<p>Modest hospitality, such as a sandwich lunch or networking event, is permitted and does not need to be recorded</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
	value of £60)	<p>All other hospitality up to a value of £60 is permitted but must be recorded in the register, along with an estimation of the value of hospitality received, within five days of attendance.</p> <p>You should not accept invitations with a value that is greater than £60, unless you have prior approval from the Committee. The type of hospitality offered will also be taken into consideration, e.g. we will not normally accept invitations to sporting events, concerts, golf tournaments etc.</p> <p>In this case, the reason for acceptance must also be included in the register and countersigned by the Chair or Director.</p>
Our people seeking donations from our contractors/suppliers when fundraising for charity	Yes	<p>This is permitted provided:</p> <ul style="list-style-type: none"> • Approval is gained from Director/Chair prior to making any approach. • Any donations received are recorded in the register. <p>We recognise our social responsibility and promote charity fundraising by the organisation and our people. We have a separate policy that sets out our approach to supporting</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
		other charities.
PROCURING GOODS/SERVICES		
The organisation entering into a contract with an organisation where one of our people, or someone connected to them, has significant control.	No (in almost all cases)	<p>This is not permitted in almost all circumstances. We could only consider this where:</p> <ul style="list-style-type: none"> • The person affected by this policy is not involved in any part of the procurement process or decision. • The appointment is approved by the Governing Body which is satisfied that the appointment is reasonable in the circumstances. • There is no reasonable alternative (e.g. because of geography or the specialist nature of the goods/services). <p>In such rare circumstances, the appointment would be recorded in the register along with details of the process followed.</p>
The purchase of land or other assets from anyone who is, or has been in the last twelve months, one of our people or who is connected	No (in almost all cases)	<p>This cannot be permitted in almost all cases.</p> <p>The only exception would be if you were referred to us under the Scottish Government's Mortgage to Rent scheme, where</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
to one of our people		this would be permitted provided: <ul style="list-style-type: none"> • Our policy and procedures are followed • The prospective seller plays no part in the decision to purchase the property or the processing of the transaction by the organisation. • It is declared and recorded in the register within five days upon conclusion.
The purchase of goods/services from our suppliers/contractors by one of our people	Yes	This should normally be avoided, and will only be potentially permitted if the procedure identified in Section 4 is followed

Appendix B – Consultants & contractors

Name	Services	Address
Consultants		
<ul style="list-style-type: none"> FMD Financial Services 	Finance Agents	K.C.E.D.G Commercial Centre Unit 29, Ladyloan Place Glasgow, G15 8LB
<ul style="list-style-type: none"> Alex M Adamson 	Debt Collectors	7 Park Street, Falkirk, FK1 1RE
<ul style="list-style-type: none"> 		
<ul style="list-style-type: none"> Alexander Sloan 	Auditors	1 Lochrin Square, 92-98 Fountainbridge, Edinburgh EH3 9QA
<ul style="list-style-type: none"> Quinn Internal Audit & Business Support Services 	Internal Auditors	55 Lady Place Livingston, West Lothian, EH54 6TB
<ul style="list-style-type: none"> Information Law Solutions 	Data Protection Officer	272 Bath Street Glasgow, G2 4JR
<ul style="list-style-type: none"> Jones Lang La Salle (JLL) 	Valuers/Surveyors	7 Exchange Crescent Conference Square Edinburgh, EH3 8LL

• TC Young Solicitors	Solicitors	7 West George St, Glasgow, G2 1BA
• The Printbrokers	Design & Printing	80 Victoria Road, Paisley, Renfrewshire, PA2 9PT
• Konica Minolta	Photocopier	Miles Gray Road, Basildon, Essex, SS14 3AR
• Northern Services Mailing	Franking Machine	3 Langlands Gate East Kilbride, G75 0ZY
• Research Resource	Research Consultants	17B Main Street Cambuslang, G72 7EX
• Water & Pipeline Services	Water Service Engineers	36 Castle Road, Stirling, FK9 5JD
• BDME & MVM (Scotland)	SAP Calculations Energy Consultants	The Studio, 50 Sheriffs Park, Linlithgow, West Lothian EH49 7SS
• Douglas Land Surveys	Topographic Surveyors	Agra House, 15 King Street, Newport-On-Tay, Fife, DD6 8BN
• Stratiis	IT Support	Ellismuir House Ellismuir Way Glasgow, G71 5PW

• Brightridge	Telephone/Leased Line	6a Nasmyth Court Houston Industrial Estate Livingston, EH54 5EG
• ARM Architects	Architects	2a Berkeley Street Glasgow, G3 7DW
• Hardies	Quantity Surveyors/Principal Designers	11 Gladstone Place Stirling, FK8 2NN
• Brownriggs	Quantity Surveyors/Principal Designers	Unit 16 Scion House Stirling University Innovation Park Stirling, FK9 4NF
• Thomson Cost Consultants	Quantity Surveyors	103A Farmeloan Road Rutherglen Glasgow, G73 1EE
• CRA Ltd (Alloa)	Engineers	Room 59 Alloa Business Centre Whins Road Alloa, FK10 3SA
• DA Gilmour (Ltd)	Clerk Of Works	23 Carseview Airth Falkirk, FK2 8NY
• MacDonald & Cameron	Development/ Project Management	Studio 4, Groud Floor, Sir James Clark Building, Abbey Mill Business

		Centre, Paisley, PA1 1TJ
• AllanPark Consultancy	Governance Consultant	5 Station Road, Balfron, G63 0SX
Contractors		
• Marshall Construction Ltd	Builders	The Whins Alloa, FK10 3TA
• Cruden Building (East) Ltd	Builders	Cruden House South Gyle Business Park 36 South Gyle Crescent Edinburgh, EH12 9EB
• MP Group	Multi Trade Contractors	324 Drumoyne Road, Glasgow, G51 4DX
• Robertson Partnership Homes	Builders	Robertson House, The Castle Business Park, Stirling FK9 4TZ
• Forth Plumbing & Heating	Plumbers	2a Back O Hill Industrial Estate, Stirling, FK8 1SH
• Stuart MacLaren Plumbing & Heating	Plumbers	48 Birch Avenue Torbrex Stirling, FK8 2PN
• Alex Brewster Electrical	Electricians	32 Maxwell Place Stirling, FK8 1JU

• Stirling Electrical Services	Electricians	Stirling Road Fallin, FK7 7JB
• BJ Joiners	Joiner	29 Montrose Way Dunblane, FK15 9JL
• John Swain	Joiner	15 Gogar Place St Ninians Stirling, FK7 0EZ
• CA Decorating Services	Decorators	22 New Road Bannockburn FK7 0AE
• Morton & Sullivan	Decorators	42 East Murrayfield Bannockburn, FK7 8HS
• Drumbreck Decorators	Decorators	Unit 12 Queenslie Point, 120 Steps Road, Glasgow, Scotland, G33 3NQ
• D&S Slaters	Roofers	2 Hill Terrace Cottage Cowie, FK7 7DH
• Ally Baird	Roofer & Builder	Greystone Cottage Dunblane, FK15 9NZ
• Aquaklenz	Cleaners	11 Glasgow Road Stirling, FK7 0PA
• Saltire	Gas safety	10 James Street Righead Industrial Estate Bellshill, ML4 3LU

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• Stirling Community Enterprise	Cleaners	146 Drip Road Stirling, FK8 1RW
• SG Pro	Close Cleaning	Unit 4 Block, 1 Cooperage Way, Alloa, Clackmannanshire, FK10 3LP
• Stirling City Removals	Removals	Coxpow Farm, Fallin, Stirling, FK7 7LU
• iD Verde	Landscape Gardeners	Regional Office: Royal Highland Centre, Off Ingliston Road, Edinburgh, EH28 8NB
• Robert Taylor	Tree Surgeon	Little Overton Denny Falkirk, FK6 5JE
• Adam Domestics	Appliance repairs	118 Alloa Road Stenhousemuir Falkirk, FK5 4HQ
• Graham Robertson Electrical	TV Aerials	Unit 2 15 Borrowmeadow Road Springkerse Industrial estate

		Stirling , FK7 7UW
<ul style="list-style-type: none"> The McDougall Group 	Multi Trade	Charlotte Dundas House Dalgrain Road Grangemouth, FK3 8EL

Appendix C

Schedule of Registers to be Maintained by RSLs

This Schedule is intended to assist RSLs in ensuring that all necessary Registers are established and maintained. It is not intended to be prescriptive and is not an exhaustive list of all registers you must hold. Care should be taken to ensure that the title and purpose of Registers is clear to avoid any confusion over what/where something should be recorded.

Register	Content	Notes	Required by	Public2
Shareholding Members (Full)	Names and addresses of all shareholding members; their e-mail addresses; the share held and its value; date name		Rule 64	No

2 Maybe on request at RSL office; this column indicates whether there is a requirement (statutory, regulatory or other) to make publicly available – with particular reference to the Publication Scheme requirements under FOI. Associations may choose to give access to other Registers

Register	Content	Notes	Required by	Public2
	entered and, where appropriate) date membership ceased; statement of any other property held by the member in the association			
Shareholding Members (Abbreviated)	Names and addresses of all shareholding members; their e-mail addresses; date name entered and, where appropriate) date membership ceased	Whilst the register is not publicly available, Rule 81 states: <i>“Any Member or person having a financial interest in the Association can inspect their own account. They may also inspect the second copy of the Register of Members which shall be made available to them for inspection within 7 days of the request of a Member or eligible person. The books must be available for inspection at the place they are kept at all reasonable hours. The Committee may set conditions for inspecting the books.”</i>	Rule 65	No
Office Bearers	Names and addresses; positions held; date appointed to and left office	Regulatory Framework requires the publication (via website) of the membership of the Governing Body, Office Bearers and length of service.	Rule 64 Regulatory Framework	Yes (not addresses)

Register	Content	Notes	Required by	Public2
		Please note that whilst Rule 64 requires addresses to be kept on the register, there is no requirement to make these public.		
Interests	Register of all declarations of interest made by GBMs and Staff	Should be maintained only for current GBMs and current staff but records should be retained for 12 months in case of any retrospective application and to ensure that any decisions taken in the twelve months following a resignation/ retiral are informed by interests declared. The Chair should make an annual report to the GB to confirm that the register has been reviewed by him/her.	Regulatory Framework EPB Annual Report required by EPB 4.7	Yes
Entitlements, Payments, Benefits, Gifts and Hospitality	Register of all payments and benefits; gifts offered, received and declined by GBMs and staff	Include all/any payments and benefits received that are NOT covered by the terms of a contract of employment or policy (e.g. expenses). Include description and estimated value as well as donor and recipient; where	Regulatory Framework EPB	No

Register	Content	Notes	Required by	Public2
		relevant, also record destination of gift (e.g. retained by individual; shared with colleagues; included in Christmas raffle) Include description and estimated value as well as donor and recipient; where relevant, also record destination of gift (e.g. retained by individual; shared with colleagues; included in Christmas raffle)		
Use of Seal	Schedule of all occasions when Seal is used; purpose of use and names of those signing		Rule 63	No
Complaints	Register of all complaints received; outcomes and any consequent action	Individuals should not be identified; complaints listed according to category e.g. repairs, ASB, allocations	Complaints Policy/ Procedure	No
Assets	Schedule of all moveable and heritable property owned by the association or in which it has an interest: description; date of purchase; value (book and insurance); date and method of disposal (where relevant)		Financial Regulations Audit Requirement	No

Register	Content	Notes	Required by	Public2
Title Deeds	List of title deeds; brief description and insurance value; details of where deeds retained		Asset Management Policy Financial Regulations Insurance Requirement	No
Disposals	Schedule of all asset disposals; authorisation to dispose (including from SHR); value; direction of disposal and application of proceeds		Audit Requirement Asset Management Policy Financial Regulations	No
Loans	Part 1: Schedule of all loans outstanding to be repaid by the association; capital		Rule 65	No

Register	Content	Notes	Required by	Public2
	borrowed; security provided; lender; repayment term Part 2: Schedule of any loans made by the association			
Contracts	Schedule of all contracts entered into by the association; purpose; value; duration		Procurement Reform (Scotland) Act 2014	Yes
Fraud	Schedule of all instances of detected/attempted fraud	Available for review by external and internal auditors; reported quarterly to Audit Committee/GB	Financial Regulations	No
Accidents	Schedule of all reported accidents; details of reports made to HSE (where required) and outcomes		HSE	No