

# Model Entitlements, Payments and Benefits Policy with Accompanying Guidance Notes

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Updated 2021

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Scottish Federation of  
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## 1. Introduction

In April 2021, the SFHA Model Entitlements, Payments and Benefits (EPB) Policy was updated. SFHA commissioned Linda Ewart to draft the revisions on our behalf.

The update followed a comprehensive review process, which included:

- A survey of all SFHA members
- Consultation with a working group of SFHA members
- Input from the Scottish Housing Regulator

SFHA would like to acknowledge and thank all who contributed to this process. The Model is included at [Appendix A](#).

The following brief introductory guidance notes provide an overview of the key changes to the document as part of the 2021 review, further explanation on interpreting key elements of the model and an outline of how to use the templates provided.

## 2. What is the Model EPB Policy?

Regulatory Standard 5.4 states that:

*Governing body members and staff declare and manage openly and appropriately any conflicts of interest and ensure they do not benefit improperly from their position.*

In order to comply with the terms of this standard, the Scottish Housing Regulator (SHR) places a requirement on all RSLs to have in place a policy that sets out what payments and benefits it permits and to ensure that these arrangements demonstrate transparency, honesty and propriety. The Model provided at [Appendix A](#) has been approved by the SHR and is available to all SFHA members.

The policy applies to:

- everyone who is employed by the RSL,
- is involved in or responsible for its governance and
- those who undertake a volunteering role.

It covers the following topics:

- Managing interests of those to whom the policy applies
- People connected to those who those to whom the policy applies
- Use of the RSLs contractors/suppliers by those to whom the policy applies

## 3. How to use the Model EPB Policy

As with all of SFHA's model documents, the Model EPB policy included at [Appendix A](#) is not intended to be prescriptive and it will require some 'customisation' by individual

RSLs to meet your specific circumstances (e.g. in terms of references to the governing body, listing the policies which are relevant/connected to the EPB and appending the list of 'approved' contractors). At several points square brackets are included as a prompt to insert details pertinent to your RSL, e.g. [XXHA].

#### **4. Declaring and Managing Interests**

The 2021 EPB introduces an important clarification about the scope of the definition of people who are covered. "Acquaintances" are no longer referred to in Group B of the table (as in previous versions). This change, which has been made in consultation with the SHR, is intended to confirm that 'our people' are **only expected to be aware of relevant interests held by people they are 'closely connected' to.**

To a substantial extent, the revised model represents an update to the previous version that SFHA published in 2016. An important difference, however, is that it incorporates the provisions relating to declaring and managing interests, which were originally part of the separate SFHA Model Codes of Conduct for governing body members and staff. The requirements and expectations relating to the types of interests that should be declared have not changed.

The purpose of openly declaring interests is to safeguard individuals governing body members and staff against allegations of impropriety or misconduct. Maintaining an up-to-date register of interests enables any potential conflicts to be identified and managed appropriately. It is important to emphasise that identifying and declaring an interest does not inevitably establish that there is a conflict (either actual or potential). It does ensure that there is transparency and this can be critical in demonstrating that situations have been managed properly and informed decisions have been taken objectively.

It is equally important that registers must be up to date – and not simply reviewed and amended/updated once a year. Periodic, regular reminders to everyone affected will help to ensure that the potential for overlooking the need to update a register is minimised.

#### **5. Use of Contractors**

There has been considerable debate over the years about the application of the provisions relating to an RSL's 'approved' contractors i.e. those businesses which provide goods or services. If one of 'our people' contracts with one of these suppliers for their own use, there is a potential risk of a perception being created of impropriety or inappropriate benefit. Consequently, the EPB requires any unavoidable use to be declared<sup>1</sup>.

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<sup>1</sup> SFHA Model Rules (2020) Rule 38.1 refers to the association's policy on permitted payments and benefits

It is important to emphasise that there are no restrictions applicable to the use of large contractors or suppliers (e.g. banks, major retailers such as Amazon), utilities (energy and phone/internet providers) or in respect of routine purchases (e.g. sandwich shops).

Similarly, the policy makes provision for unavoidable use e.g. in emergency or in the case of specialist providers or where there are no suitable alternatives. It is important to be clear that there has to be a pragmatic and realistic approach taken to achieving – and demonstrating – that no one is either unfairly advantaged or disadvantaged by their connection with an RSL. Where it can be demonstrated and evidenced that it is reasonable, in all the circumstances of the specific situation, that a contractor or supplier is used, the register should contain the necessary information to support the decision and action taken, including the steps taken to manage the situation.

For example, in recognition of the unique circumstances that rural and islands organisations operate under, the Highlands and Islands Liaison Group developed a variation to the policy to reflect the limited supply of contractors in those areas.

## **6. Participation in Meetings**

The SFHA Model Rules 2020 contain a provision which requires governing body members to withdraw from a meeting where a matter in which they have an interest is being discussed and to play no part in the decision-making<sup>2</sup>.

Recognising that governing body members bring a wider range of knowledge and experience to their role, there can be situations where it is helpful for the governing body members to seek information from a member about something that they are knowledgeable about (because of their declared interest). In all situations, it is essential that the interest is openly declared and recorded at the start of the meeting but it is entirely reasonable for the governing body to seek factual information, clarification etc. before the governing body member leaves to allow discussion and consideration of the issue to take place and a decision to be made.

Where meetings are being conducted virtually and technological constraints make it difficult for someone to leave and re-join a meeting. Consideration should be given to either re-locating the matter to the end of the agenda so that there is no need for an individual to return or to requiring that the member mutes (their mic and sound) and switches off their camera for the duration of the discussion. This latter option would clearly not be an option where, for example, there is any risk of the remaining members feeling constrained about what they might say.

## **7. Registers**

SFHA has produced a model Schedule of Registers to support RSLs included at [Appendix B](#). The Schedule describes what should be recorded but it is important to

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<sup>2</sup> SFHA Model Rules (2020) Rule 38.2

recognise that individual RSLs are likely to maintain the required information in different formats and in different ways. Neither the Schedule nor this guidance are intended to be prescriptive, although legal and regulatory requirements must, of course, always be followed.

When creating and maintaining the registers to support the implementation of the EPB policy, it is important to minimise the potential for uncertainty. Consequently, it is recommended that multiple registers are avoided. SFHA recommends that not more than two registers are established to support the EPB: one relating to Entitlements, Payments and Benefits (including all gifts, hospitality, non-contractual payments) and a Register of Interests. It is not recommended that separate or multiple registers are maintained for gifts, hospitality, payments, benefits etc as to do so risks creating uncertainty about where/if something should be recorded. One register for all such declarations is more secure and reliable.

Maintaining the register(s) should be a specific responsibility of a designated member of staff. The officer should liaise with the Chair and the senior officer/line managers to ensure that effective management of potential conflicts is in place and to ensure that declarations are made timeously and accurately. Additionally, the officer should be responsible for ensuring that the register(s) is reviewed annually by the Chair and senior officer and that this is reported to the governing body.

## **8. Reporting**

Rule 68<sup>3</sup> of the SFHA Model Rules 2020 requires that the Secretary makes a report to the last meeting of the governing body before the AGM confirming that all minutes of general meetings, governing body and sub-committee meetings have been approved and that the Shareholders' Registers and Seal Register have been accurately maintained.

It is recommended that, either separately or as part of this report, the governing body should receive confirmation that the Chair has reviewed the Register(s) of Interests and EPB. This should be evidenced by the Chair signing the registers as confirmation of the review. Consideration can be given to including in such a report additional governance information such as e.g.

- governing body attendance throughout the year
- participation in training (both governing body and staff)
- the incidence of using approved contractors

In addition to evidencing compliance with constitutional requirements, an annual report will form part of the evidence you collect towards developing your Annual

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<sup>3</sup> SFHA Model Rules (2020) Rule 68: At the last Committee Meeting before the annual general meeting, the Secretary must confirm in writing to the Committee that Rules 62 to 67 have been followed or, if they have not been followed, the reasons for this. The Secretary's confirmation or report must be recorded in the minutes of the Committee Meeting.

Assurance Statement and is a helpful tool for the governing body to monitor e.g. how well requirements are met relating to ongoing training, ensuring that members are equipped to fulfil their role and that the senior staff have the skills, knowledge and experience necessary to deliver the organisation's objectives<sup>4</sup>

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<sup>4</sup> Regulatory Standard 6; 6.5, 6.7

## Appendix A

# Model Entitlements, Payments and Benefits Policy

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# Paisley HA Entitlements, Payments, and Benefits Policy

## 1. Introduction

### Who the Policy Affects

1.1 This policy is aimed at:

- All members of our Board and of the Board of any of our subsidiaries
- Everyone who works or volunteers for us or any of our subsidiaries

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

### About This Policy

1.3 We are a Registered Social Landlord (RSL) [and a Scottish Charity]. We are part of a sector that has a strong reputation for integrity and accountability: to the people we exist to help our Regulators, partners and funders. We must ensure that our organisation upholds its reputation and that of the sector. Our people cannot benefit inappropriately from their connection to us.

1.4 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.

1.5 Our Rules require that we have a policy dealing with payments and benefits<sup>5</sup>. The Scottish Housing Regulator (SHR) requires us to have a policy that sets out what payments and benefits we permit and to ensure that these arrangements demonstrate transparency, honesty and propriety<sup>6</sup>. We must ensure there is no justifiable public perception of impropriety. This policy is based on the SFHA’s Model Entitlements Payments and Benefits Policy, which the SHR have confirmed meets their regulatory requirements.

[1.6 As we are a Scottish Charity, all of our Governing Body Members must also ensure that they comply with the Office of the Scottish Charity Regulator (OSCR) guidance to Charity Trustees<sup>7</sup> and charity legislation.]

1.7 This Policy is intended to be a practical document that supports us in meeting all of the above requirements, ensuring that none of our people benefits (or is seen to benefit) improperly or inappropriately from their involvement with us, but also that they are not unfairly disadvantaged. We expect our people to

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<sup>5</sup> SFHA (2020) [Charitable Model Rules, Rule 38](#)

<sup>6</sup> Scottish Housing Regulator (February 2019) [Regulatory Framework Standard 5.4](#)

<sup>7</sup> Office of the Scottish Charity Regulator (2017) [Guidance for Charity Trustees](#)

act in good faith, and in applying the terms of the policy we will always take this into account.

- 1.8 As someone who is affected by this policy, you are personally responsible for ensuring that you are familiar with and comply with its terms<sup>8</sup>.
- 1.9 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 entitlements, payments and benefits you should consult with the Chair or [CEO] (if you are a member of the governing body) or with your line manager (if you are a member of staff).

### **What this Policy Covers**

1.10 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

### **Other Relevant Policies**

- 1.11 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.
- 1.12 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.
- 1.13 Our policies relating to the following are also relevant to this document and must be complied with at all times [this list should be customised to reflect individual RSL's policy portfolio]:
- Allocations
  - Repairs and Improvements
  - Adaptations
  - Procurement
  - Training
  - Expenses

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<sup>8</sup> Code of Conduct for [Board/Committee] Members; Code of Conduct for Staff

- 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.

## 2. Managing Your Interests

### Registering and Declaring Interests

- 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.
- 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 **Board** member who has an interest in a matter that is being considered withdraws from all discussions and plays no part in decision-making<sup>9</sup>
- 2.3 The Codes of Conduct which our **Board** and staff are required to uphold contain requirements about Declaring Interests that you should comply with at all times.
- 2.4 An annual report will be made to our **Board** on the entitlements, payments, benefits that have been recorded in the Register(s) by our people.
- 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.

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<sup>9</sup> SFHA (2020) [Charitable Model Rules 2020 Rule 38](#)

- 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.

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 the probity and reputations of both yourself and the organisation.

### **Entitlements, Payments and Benefits**

2.7 Many of the interests you will be required to declare can be classed as entitlements, payments or benefits.

- 2.8 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.
- 2.9 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.
- 2.10 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.
- 2.11 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.
- 2.12 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

### **3. People Connected to You**

#### **Who Else You Should Consider When Declaring Interests**

- 3.1 Someone ‘closely connected’ to you includes members of your household, family members and other relatives and your friends.
- 3.2 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 15. If you are in any doubt

about whether or not a declaration is required, you should consult the Chair, CEO or, for staff, your line manager.

**Table A**

<b>Group</b>	<b>Required Response</b>
<p><b>1. Members of your household</b></p> <p>This includes:</p> <ul style="list-style-type: none"> <li>• Anyone who normally lives as part of your household (whether related to you or otherwise)</li> <li>• Those who are part of your household but work or study away from home</li> </ul>	<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><b>2. Partner, Relatives and friends</b></p> <p>This includes:</p> <ul style="list-style-type: none"> <li>• Your partner (if not part of household)</li> <li>• Your relatives and their partners</li> <li>• Your partner's close relatives (i.e. parent, child, brother or sister)</li> <li>• Your friends</li> <li>• Anyone you are dependent upon or who is dependent upon you</li> </ul>	<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>

## What You Need To Consider

3.3 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 **Board** or any of its subsidiaries
- Application to be a tenant or service user of **PHA** or any of its subsidiaries

## 4. Use of Our Contractors & Suppliers

4.1 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 C.

4.2 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 C, 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.

- 4.3 Approval to use those contractors listed at Appendix C 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)
- 4.4 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 C in an emergency situation, you must notify the approving officer as quickly as possible thereafter and enter an appropriate declaration in the register.
- 4.5 Any contractor/supplier not included on the list at Appendix C can be used without the need for any declaration/further action. Appendix C 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 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.
- 4.7 **PHA** will maintain a clear audit trail of every approval to use any of our contractors listed at Appendix C. 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 **Board**.

## 5. Review

- 5.1 Our Rules require the **Board** to set our policy on payments and benefits and keep it under review. This policy has been approved by our **Board** and is based on the Model published by the SFHA. It is consistent with the requirements of our Codes of Conduct for **Board** members and for Staff. These Codes have been confirmed by the Scottish Housing Regulator as meeting their regulatory requirements.
- 5.2 This policy was adopted by our **Board** on 28<sup>th</sup> September 2021. It will be reviewed not later than SEPTEMBER 2026.

## Appendix A – Entitlements, Payments and Benefits

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
<b>HUMAN RESOURCES AND RECRUITMENT</b>		
<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"> <li>• Payment of salary to staff</li> <li>• access to car or travel loans or salary advances where specified in the employment contract;</li> <li>• pension and/or private health care provided as part of the remuneration package;</li> <li>• performance related pay or bonus awarded in accordance with contractual terms;</li> <li>• books and equipment in connection with employment or training in accordance with agreed policies and/or contractual terms</li> <li>• Reimbursement of professional fees</li> </ul>	Yes	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.

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
Payment to a member of the <b>[BOARD/COMMITTEE]</b> for their role as a <b>[BOARD/COMMITTEE]</b> member, in accordance with the terms of their letter of appointment	[Yes or No]	[Such payments will only be permitted if they are in accordance with the conditions set out in Section 67(3) of the Charities and Trustees Investment (Scotland) Act 2005 <sup>10</sup>  The payment must be recorded in the register of interests within five days of the appointment being confirmed and the register must be kept up to date]
All payments made in accordance with the terms of our expenses policy including: <ul style="list-style-type: none"> <li>• payment of permitted out of pocket expenses</li> <li>• reimbursement of travel costs</li> </ul>	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.
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	We can make redundancy payments to an employee in line with terms their contract

<sup>10</sup> Legislation.Gov.Uk (2005) Charities and Trustees Investment (Scotland) Act 2005 Section 67 (3) available [here](#)

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
		<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"> <li>• It arises directly from a decision to terminate the employee's contract of employment</li> <li>• Payment is approved by the <b>[BOARD/COMMITTEE]</b></li> <li>• 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 be awarded by a court or tribunal and associated costs to the organisation to participate in the tribunal)</li> <li>• Payment does not exceed the equivalent of one year's salary for the employee</li> <li>• That this payment is instead of (rather than additional to) any redundancy entitlement</li> </ul>
<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"> <li>• There has been an open recruitment exercise in accordance with our policy that you have not played any part in and</li> <li>• You have no direct or indirect line management or supervision responsibility for the post and</li> <li>• The offer of employment complies with our policy and is approved by <b>[INSERT APPROPRIATE]</b> and</li> </ul>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
		<ul style="list-style-type: none"> <li>You record your connection to the successful applicant in the register within five days of their acceptance of the offer.</li> </ul>
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 <b>[BOARD/COMMITTEE]</b> or to anyone who is related to a member of the <b>[BOARD/COMMITTEE]</b>	No	This cannot be permitted.
Appointment of one of our staff members to the <b>[BOARD/COMMITTEE]</b>	[Yes or No]	This [can or cannot] be permitted in accordance with the Rules of the organisation.
Nominations to join the <b>[BOARD/COMMITTEE]</b> from people who are connected to a serving member.	[Yes or No]	This [can or cannot] be permitted in accordance with the Rules of the organisation.
<b>OUR PEOPLE AS TENANTS OR SERVICE USERS</b>		
The offer of a tenancy or lease in one of our or any of our subsidiaries' properties to one of our people or to someone closely connected to them.	Yes	This is permitted as long as <ul style="list-style-type: none"> <li>it is in accordance with our published allocations policy <b>and</b></li> <li>Neither the applicant or anyone connected to the applicant is involved in any way or in any part of the allocation process <b>and</b></li> <li>The offer is approved by the Governing Body in advance <b>and</b></li> <li>The tenancy is recorded as an interest in the appropriate register within five days of the tenancy commencing</li> </ul>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
<p>Where one of our people (or someone connected to one of our people) is a tenant and receives a repair, improvement or adaptation to their home</p>	<p>Yes</p>	<p><b>Repairs</b> carried out in accordance with our policy do not need to be recorded.</p> <p><b>Adaptations</b> must comply with our policy and be approved by [INSERT APPROPRIATE]. The adaptation should be recorded in the register of interests within five days of approval.</p> <p><b>Improvements</b> 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>
<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.</p>	<p>Yes</p>	<p><b>Payment of decoration allowances or incentive/reward payments</b> must be made in accordance with our policies and procedures and recorded in the register within five days of receipt.</p> <p><b>Prizes or awards</b> in competitions open to all tenants in the same community (e.g. garden competitions) can only be 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>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
<b>TRAINING AND EVENTS</b>		
Attendance at training events or seminars (e.g. SFHA Conferences) or openings/similar events hosted by other RSLs	Yes	There is no requirement to declare and record in the register of interests.
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	Yes	<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>
Attendance by you at events to mark awards, achievements or other significant milestones relevant to our business.	Yes (where total cost does not exceed £500)	<p>The <b>[BOARD/COMMITTEE]</b> must approve attendance in advance, and will only do so if:</p> <ul style="list-style-type: none"> <li>• The organisation or one of our people (because of their role with us) has been nominated for an award; or</li> <li>• attendance is in recognition of achievement of or in pursuit of appropriate business development; or</li> <li>• we can demonstrate that attendance or participation is directly related to furthering our aims and objectives.</li> </ul> <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>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
		<p><b>The total cost should not exceed £500 per person and we will make all arrangements in advance.</b></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 <b>[BOARD/COMMITTEE]</b> would be required.</p>
<b>GIFTS AND HOSPITALITY</b>		
<p>Gifts received from tenants and external sources</p>	<p>Yes (not exceeding a value of £60)</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"> <li>• the cumulative value of gifts received from the same source in a 12 month period does not exceed £60</li> <li>• you do not receive more than two such gifts from the same source in a 12 month period</li> <li>• you record receipt of the gift(s) in the register</li> </ul> <p>You should not normally accept other gifts and should decline any gifts with a value of more than £60 unless to do so would cause offence or otherwise damage our reputation. In these cases you must:</p> <ul style="list-style-type: none"> <li>• Advise the donor that the gift will be donated to charity or will form part of our annual charity fund raising activities</li> <li>• Record the gift and the action taken in the register within five days</li> </ul>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
		<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 exceed £60.</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"> <li>• Family events (e.g. marriage, milestone birthday, birth of a child),</li> <li>• Retirement</li> <li>• Leaving the organisation</li> </ul> <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 value of £60)</p>	<p>Modest hospitality, such as a sandwich lunch or networking event, is permitted and does not need to be recorded</p> <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>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
		<p><b>You should not accept invitations with a value that is greater than £60, unless you have prior approval from the [BOARD/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.</b></p> <p>In this case, the reason for acceptance must also be included in the register and countersigned by [INSERT APPROPRIATE]</p>
<p>Our people seeking donations from our contractors/suppliers when fundraising for charity</p>	<p>Yes</p>	<p>This is permitted provided:</p> <ul style="list-style-type: none"> <li>• Approval is gained from [INSERT APPROPRIATE] prior to making any approach</li> <li>• Any donations received are recorded in the register</li> </ul> <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 other charities.</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
<b>PROCURING GOODS/SERVICES</b>		
Sale of our interest (whole or part) in a property to someone affected by this policy via LIFT, HomeBuy; Help to Buy or other LCHO scheme	Yes	<p>This is permitted, provided:</p> <ul style="list-style-type: none"> <li>• Our policy and procedures are followed</li> <li>• The prospective purchaser should play no part in the processing of the transaction by the organisation</li> <li>• It is declared and recorded in the register within five days of the missives being concluded confirming the process followed.</li> </ul>
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"> <li>• The person affected by this policy is not involved in any part of the procurement process or decision</li> <li>• The appointment is approved by the Governing Body which is satisfied that the appointment is reasonable in the circumstances</li> <li>• There is no reasonable alternative (e.g. because of geography or the specialist nature of the goods/services)</li> </ul> <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 to one of our people	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 this would be permitted provided:</p> <ul style="list-style-type: none"> <li>• Our policy and procedures are followed</li> <li>• The prospective seller plays no part in the decision to purchase the property or the processing of the transaction by the organisation</li> </ul>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
		<ul style="list-style-type: none"> <li>It is declared and recorded in the register within five days upon conclusion</li> </ul>
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

# Schedule of Registers

## 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. Some RSLs may choose to maintain additional Registers or to hold combined Registers (e.g. Assets and Disposals; Interests, Entitlements, Benefits, Gifts and Hospitality). 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	Public <sup>11</sup>
Shareholding Members (Full)	Names and addresses of all shareholding members; their e-mail addresses; the share held and its value; date name entered and, where appropriate) date membership ceased; statement of any other property held by the member in the association		Rule 64	No
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</i>	Rule 65	No

<sup>11</sup> 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	Public <sup>11</sup>
		<p><i>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></p>		
Office Bearers	Names and addresses; positions held; date appointed to and left office	<p>Regulatory Framework requires the publication (via website) of the membership of the Governing Body, Office Bearers and length of service.</p> <p>Please note that whilst Rule 64 requires addresses to be kept on the register, there is no requirement to make these public.</p>	Rule 64 Regulatory Framework	Yes (not addresses)
Interests	Register of all declarations of interest made by GBMs and Staff	<p>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.</p> <p>The Chair should make an annual report to the GB to confirm that the register has been reviewed by him/her.</p>	Regulatory Framework  EPB  Annual Report required by EPB 4.7	Yes

Register	Content	Notes	Required by	Public <sup>11</sup>
Entitlements, Payments, Benefits, Gifts and Hospitality	Register of all payments and benefits; gifts offered, received and declined by GBMs and staff	<p>Include all/any payments and benefits received that are NOT covered by the terms of a contract of employment or policy (e.g. expenses).</p> <p>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)</p> <p>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)</p>	Regulatory Framework  EPB	No
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		Financial Regulations Audit Requirement	No

Register	Content	Notes	Required by	Public <sup>11</sup>
	and insurance); date and method of disposal (where relevant)			
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 <b>be repaid</b> by the association; capital borrowed; security provided; lender; repayment term		Rule 65	No

Register	Content	Notes	Required by	Public <sup>11</sup>
	Part 2: Schedule of any loans made <b>by</b> the association			
Contracts	Schedule of all contracts entered into by the association; purpose; value; duration		Procurement Reform (Scotland) Act	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