



## **PAYMENTS, ENTITLEMENTS and BENEFITS POLICY**

### **1.0 INTRODUCTION**

- 1.1 This policy describes the payments, entitlements or benefits that the Board Members of Almond Housing Association Limited (AHA Ltd.), the Directors of our subsidiary Almond Enterprises Ltd., and our employees 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.
- 1.2 As a Registered Social Landlord (RSL), AHA Ltd. is part of a sector that has a strong reputation for integrity and accountability to the people we exist to help, and to our Regulators. We must ensure that AHA Ltd. upholds its reputation and that of the sector. Our Board Members and employees cannot benefit inappropriately from their connection with AHA Ltd.
- 1.3 The Scottish Housing Regulator (SHR) requires AHA Ltd. 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>1</sup>. AHA Ltd. must ensure there is no justifiable public perception of impropriety.
- 1.4 As AHA Ltd. is a Scottish Charity, all Board Members must also ensure that they comply with the Office of the Scottish Charity Regulator (OSCR) guidance to Charity Trustees<sup>2</sup> and charity legislation.
- 1.5 This policy is intended to be a practical document that supports AHA Ltd. in meeting all of the above requirements, ensuring that no Board Members or employees benefit improperly or inappropriately from their involvement with AHA Ltd., but also that they are not unfairly disadvantaged. We expect them to act in good faith, and in applying the terms of the policy we will always take this into account.
- 1.6 At all times, AHA Ltd. expects a common-sense approach to be applied to the interpretation and application of this policy. If unsure about anything relating to payments, entitlements or benefits, Board Members should consult the Chairperson or Chief Executive, and employees should consult their line manager.

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<sup>1</sup> Scottish Housing Regulator Standards of Governance and Financial Management for RSLs Standard 5 [here](#)

<sup>2</sup> Office of the Scottish Charity Regulator Guidance and Good Practice For Charity Trustees available [here](#)

1.7 This policy should be read in conjunction with the following policies or procedures:

- Board Members Code of Conduct
- Employees Code of Conduct
- Aids & Adaptations
- Allocations
- Board and Employees Expenses
- Decoration Allowances
- Learning & Development
- Mutual Exchange
- Preventing Bribery & Fraud
- Procurement of Goods & Services
- Reactive Repairs, Cyclical & Planned Maintenance
- Recruitment & Selection
- Sale of Additional Garden Ground
- Tenant Alterations & Improvements

1.8 For Board Members, failure to comply with this policy, with any related policies or to declare relevant interests will be regarded as a breach of the Board Members Code of Conduct, resulting in action being taken under that Code. For employees, failure to comply with this policy and any related policy or procedure, or failure to declare relevant interests will normally result in disciplinary action. AHA Ltd. prohibits any attempt to induce Board Members or employees to offer preferential services or business terms, and will at all times comply with the Bribery Act 2010.

## 2.0 RESPONSIBILITIES

### 2.1 Board of Management

- To ensure that there is in place a policy on Payments, Entitlements & Benefits which complies with current law, statutory guidance and good practice.
- To ensure that all Board Members implement and comply with the policy, in making decisions and carrying out activities on behalf of AHA Ltd.
- To monitor compliance with the policy.

### 2.2 Management

Chief Executive: To ensure that:

- the policy is communicated to all employees and implemented throughout AHA Ltd.;
- any payments etc. granted under this policy are recorded in the Board minutes;
- any breaches of the policy are dealt with promptly and appropriately including, where required, reporting the breach to the Scottish Housing Regulator.

Director of Finance and Business Support: To ensure that

- the Registers of Interests Board and staff,
- the Register of Declaration of interests at meetings,
- the payments & Benefits Register,
- the Gifts and Hospitality Register are completed when required and kept up to date, and that the Registers are available for inspection when required

Directors: To ensure that

- the policy is implemented within their Section and that any breaches are reported promptly to the Chief Executive.

## 2.3 Employees

- To ensure that they comply with the policy in their day-to-day activities.
- To report any breach of the policy to their line manager.

## 3.0 MANAGING INTERESTS

### Registering interests

3.1 To protect our reputation and demonstrate that we conduct our affairs with openness, honesty and integrity, AHA Ltd. maintains a Register of Interests. On appointment, new Board Members will complete a Declaration of Interests form (Appendix 1).

New employees will be asked to register any interests they or someone connected to them (see Section 4) has which are relevant to AHA Ltd.'s business.

3.2 On an annual basis – for Board Members at the annual business meeting following each AGM, and for employees at the start of each financial year – each person will require to update the information by creating a new record each year (Appendix 1).

3.3 The Register will be held by the Governance and Business Improvement section and will be available for inspection at each Board meeting.

### Declaring an interest

3.4 Any Board Member or employee with an interest in any matter that is being discussed or considered at a meeting:

- will declare their interest **before** the meeting moves onto consider the matter,
- will play no part in the discussion, and, depending on the type of interest being considered, may be asked to withdraw from the part of the meeting where the interest arises.

3.5 Each declaration of interest will be clearly minuted. Where the declaration relates to an entitlement, payment or benefit covered by this policy, an extract of the minute (following approval of the minutes at the next meeting) will be included in the Payments & Benefits Register (Appendix 2). The Register will be available for inspection at each Board meeting.

### Payments, Entitlements and Benefits

3.6 Many of the interests that must be declared can be classed as payments, entitlements or benefits.

- 3.7 A Board Member or employee could potentially be offered benefits over and above that to which they are contractually entitled, such as gifts or hospitality from external parties. Such offers would be as a direct result of their Board membership or employment and cannot always be accepted. All such offers need to be managed and recorded very carefully to ensure the highest levels of probity. Board Members and employees should not benefit – or be seen to benefit – inappropriately from their involvement with AHA Ltd.
- 3.8 Apart from payments that Board Members or employees are entitled to by contract, statute or other agreement (e.g. salary, expenses), AHA Ltd. will only make a payment to, or accept a payment from, someone affected by this policy in exceptional circumstances.
- 3.9 Some payments, entitlements and benefits can never be permitted, and others have additional requirements or conditions that must be met before they can be permitted. Appendix 3 lists the payments, entitlements and benefits that fall under this policy, and states:
- which may be permitted by AHA Ltd.;
  - which will never be permitted;
  - which must be declared in the relevant Register;
  - any other further requirements that must be met before permission can be given.
- 3.10 In addition, as AHA Ltd. contributes to the economy of the area we work in and has commercial and business relationships with many different companies, contractors, suppliers and service providers, Board Members and employees must ensure that they are fully aware of any connection that they or someone they are close to (see section 4) has with any of these businesses or organisations, that may result in the need to declare an interest.

#### **4.0 PEOPLE WHO ARE 'CLOSELY CONNECTED'**

- 4.1 As well as considering their own actions, Board Members and employees must be aware of the potential risk created by the actions of people with whom they are closely connected. A person is 'closely connected' if they are a family member, or someone who might reasonably be regarded as similar to a family member, even when there is no relationship by birth or law.

The groups of people that need to be considered, and the response required in each case, are detailed in the table below.

| <b>Group</b>  | <b>Required response</b>   |
|---|--|
| <p><b>1. Members of your household</b></p> <p><i>This includes:</i></p> <ul style="list-style-type: none"> <li>▪ anyone who normally lives as part of your household (whether related to you or not),</li> <li>▪ those who are part of your household but who work or study away from home.</li> </ul>  | <p><i>AHA Ltd. expects 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.</i></p>   |
| <p><b>2. Partner, relatives and friends</b></p> <p><i>This includes:</i></p> <ul style="list-style-type: none"> <li>▪ your partner (if not part of the 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 close friends</li> <li>▪ anyone you are dependent upon or who is dependent upon you</li> <li>▪ acquaintances (such as neighbours, someone you know socially or business contacts/associates).</li> </ul> | <p><i>Where you have a close connection and are in regular contact with anyone within this group, AHA Ltd. expects you to be aware of and declare any relevant actions. Under these circumstances, you must take steps to identify, declare and manage these actions.</i></p> <p><i>Where you do not have a close connection and regular contact with someone in this group, AHA Ltd. does 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.</i></p> |

## 'Actions and involvement'

4.2 Board Members and employees are expected to notify AHA Ltd. of the actions and involvement listed below by those to whom they are closely connected (i.e. anyone in the Table above), by making a declaration in the Register of Interests as soon as they become aware of the circumstances.

The following must be notified: Where the person closely connected to you -

- has a significant interest in a company or supplier that AHA Ltd. does 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.];
- may benefit financially from a company with which AHA Ltd. does business;
- is involved in the management of any company or supplier with which AHA Ltd. does business;
- is involved in tendering for or the management of any contract for the provision of goods or services to AHA Ltd.;
- has applied for employment with AHA Ltd.;
- has applied to join the Board of Management or the Board of our subsidiary;
- has applied to be an AHA Ltd. tenant or service user;
- is an existing tenant or service user.

## 5.0 USE OF CONTRACTORS AND SUPPLIERS

5.1 To help maintain our reputation, where possible Board Members and employees should avoid using AHA Ltd.'s contractors or suppliers for their own personal purposes. As part of the annual exercise to update the Register of Interests we provide a list of all current contractors and suppliers that are covered by the terms of this policy. The list is held within our computer system of suppliers and may be checked at any time.

The **exceptions** to this general rule are any contractor or supplier:

- not on the current list;
- only providing services of a small value (e.g. window cleaners or sandwich shops);
- with such a large national or local standing that no favour could ever realistically be gained from their use (e.g. utilities, BT, banks or national chains).

5.2 AHA Ltd. recognises that there may be certain circumstances where it might not be possible for Board Members or employees to avoid using a contractor/supplier on the current list, for example where local market conditions make it difficult to obtain a reasonable selection of potential contractors or suppliers. A Board Member or employee may therefore use a current contractor or supplier, provided they receive no preferential treatment in terms of price, quality or any other aspect of service delivery due to their involvement with us.

5.3 To be authorised to use a current contractor or supplier:

- Board Members and the Chief Executive will obtain approval from the Chairperson;
- all other employees will obtain approval from the Chief Executive;
- if the use is approved, the declaration form (Appendix 4) will be completed and added to the Payments & Benefits Register.

5.4 In making their decision the Chief Executive or Chairperson will consider the level of potential reputational risk or any potential conflicts of interest that may arise by granting approval and, if granting approval, will consider the steps required to mitigate against future conflicts of interest, such as ensuring that the individual is not involved in any transactions with or decisions about the contractor/supplier in question, on behalf of AHA Ltd.

A clear audit trail of every approval to use a contractor or supplier covered by this policy will be maintained. The Register will be made available for inspection at each Board meeting.

5.5 Where a Board Member or employee inadvertently uses a current contractor or supplier in an emergency situation, they must notify the Chief Executive or Chairperson, as appropriate, as quickly as possible thereafter and add an appropriate declaration in the Register.

## 6.0 REVIEW

6.1 The Chief Executive will ensure that the Board reviews this policy at least every 5 years.

|  |                      |
|--|----------------------|
| <b>FIRST APPROVED IN</b>               | <b>NOVEMBER 1999</b> |
| <b>CURRENT VERSION 7.0 APPROVED IN</b> | <b>JUNE 2023</b>     |
| <b>NEXT REVIEW DUE BY</b>              | <b>JUNE 2028</b>     |

## APPENDIX 1

## DECLARATION OF INTERESTS BY COMMITTEE MEMBERS AND EMPLOYEES

## Personal Details

|   |                        |
|---|------------------------|
| Surname   | Forename(s)            |
| Tick <input type="checkbox"/> Board Member, or <input type="checkbox"/> Staff | Job Title (Staff only) |

If any of the following personal interests apply please tick and give further information in box below.<sup>3</sup>

|   |  |                          |
|---|--|--------------------------|
| 1 | Tenancy of a property (by you or someone to whom you are closely connected) of which we are the landlord.  | <input type="checkbox"/> |
| 2 | Occupancy or ownership of a property (by you or someone to whom you are closely connected) which is factored or receives property related services from AHA or Almond Enterprises. | <input type="checkbox"/> |
| 3 | Receipt (by you or someone to whom you are closely connected) of services from us  | <input type="checkbox"/> |
| 4 | Membership of a community or other voluntary organisation that is active in the area(s) we serve.  | <input type="checkbox"/> |
| 5 | Paid or voluntary work with another RSL or with an organisation that does, or is likely to do, business with AHA or Almond Enterprises.  | <input type="checkbox"/> |
| 6 | Governing body member of another RSL.  |                          |
| 7 | Elected member of West Lothian Council.  | <input type="checkbox"/> |
| 8 | Director of Almond Enterprises Limited   | <input type="checkbox"/> |
| 9 | Purchase of goods or services from one of our approved contractors or Framework Agreement partners   | <input type="checkbox"/> |

<sup>3</sup> If you are not sure whether a certain matter needs to be declared, you must seek guidance from the Chair or CEO. If doubt remains, the advice would always be to declare the matter. You should note that in some circumstances, declaration of an interest may not be sufficient, and that it may be necessary for Almond Housing Association Ltd to take additional measures to deal satisfactorily with the situation so as to protect the probity and reputations of both yourself and Almond Housing Association Ltd.

|    |   |                          |
|----|---|--------------------------|
| 10 | Financial or business interest (e.g. significant shareholder or senior manager) in any company that does business with, or that may seek to do business with, AHA or Almond Enterprises. Please consider people to whom you are closely connected as well as yourself when answering this question. | <input type="checkbox"/> |
| 11 | Membership of a political, campaigning or other body whose interests and/or activities may affect our work or activities.   | <input type="checkbox"/> |
| 12 | Ownership of land or property in our areas of operation excluding 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).  | <input type="checkbox"/> |
| 13 | 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 AHA or Almond Enterprises.   | <input type="checkbox"/> |
| 14 | Is anyone closely connected to you currently employed by or seeking employment with the Association or any of its subsidiaries?   | <input type="checkbox"/> |
| 15 | Do you, or anyone closely connected to you, have <b>any other interests that you should declare</b> because they are relevant to our activities or to your role with AHA or Almond Enterprises?   | <input type="checkbox"/> |

| No. | Further information |
|-----|---------------------|
|     |                     |



|   |   |
|---|---|
| Is there any reason why any of the information in this declaration of interests should be regarded as confidential? If yes, please provide brief details. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
|---|---|

**Declaration (Committee Members and Employees)**

The information I have provided in this declaration is truthful and accurate, to the best of my knowledge.

I agree to:

- Update my declaration as soon as I become aware of any changes or additions to the interests I have declared.
- Comply with AHA’s Codes of Conduct for committee members and employees and the related policies and procedures
- Declare any offers of gifts or hospitality I receive, as required by AHA’s Policy
- Comply with AHA’s Policy on Payments and Benefits, as it relates to me and to people to whom I am closely connected.

**Signed:** ..... **Date:** .....

**Additional Declaration by Committee Members only**

- I have completed the attached pro forma to confirm whether any or none of the disqualifying factors listed in AHA’s Rules and in charity legislation apply to me
- I agree to notify AHA immediately of any changes in my eligibility to serve as a committee member and trustee
- I undertake to ensure that AHA’s funds are used only in pursuit of AHA’s charitable objects, and to meet my legal duties as a charity trustee under Section 66 of the Charities and Trustee Investment (Scotland) Act 2005 (summary attached)

**Signed:** ..... **Date:** .....

**AHA Rules 37.4 and 43**

**Eligibility for the Board: please tick any of the following statements that apply to you, if none apply please tick the statement at the bottom of the page**

**Rule 37.4**

An employee of the Association, or a Close Relative of an employee, may not be a Committee Member.

**Rule 43**

A person will not be eligible to be a Board Member and cannot be appointed or elected as such if any of these apply:

- he/she is an undischarged bankrupt, has granted a trust deed which has not been discharged or is in a current Debt Payment Plan under the Debt Arrangement Scheme; or
- he/she has been convicted of an offence involving dishonesty which is not spent by virtue of the Rehabilitation of Offenders Act 1974 or an offence under the Charities and Trustee Investment (Scotland) Act 2005; or
- he/she is a party to any legal proceedings in any Court of Law by or against the Association; or
- he/she is or will be unable to attend the Board Meetings for a period of 12 months; or
- he/she has been removed from the Board of another registered social landlord within the previous five years; or
- he/she has resigned from the Board in the previous five years in circumstances where the resignation was submitted after the date of his/her receipt of notice of a special committee meeting convened to consider a resolution for his/her removal from the Board in terms of Rule 44.5; or
- he/she has been removed from the Board in terms of Rules 44.4 or 44.5 within the previous five years; or
- he/she has been removed, disqualified or suspended from a position of management or control of a charity under the provisions of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 or the Charities and Trustee Investment (Scotland) Act 2005; or
- he/she has been removed from the office of charity trustee or trustee for a charity by an order made by the Charity Commissioners for England and Wales or by Her Majesty's High Court of Justice in England on the grounds of any misconduct in the administration of the charity for which he/she were responsible or to which he/she were privy, or which his/her conduct contributed to or facilitated; or
- a disqualification order or disqualification undertaking has been made against that person under the Company Directors Disqualification Act 1986 or the Company Directors Disqualification (Northern Ireland) Order 2002 (which relate to the power of a Court to prevent someone from being a director, liquidator or administrator of a company or a receiver or manager of company property or being involved in the promotion, formation or management of a company); or
- his/her nomination for election to the Board has been rejected in accordance with Rule 40.3 during the period between the return of the completed nomination form and the commencement of the relevant Annual General Meeting.
- 

**NONE OF THE STATEMENTS IN RULES 37.4 AND RULE 43 APPLY TO ME**

Signed: .....

Date: .....

**Statement of Trustee Duties** (extract from OSCR “Guidance for charity trustees”)

Section 66 of the Charities and Trustee Investment (Scotland) Act 2005 sets out the general duties of charity trustees, who must:

- Act in the interests of the charity, putting its interests before their own interests or those of any other person or organisation
- Seek, in good faith, to ensure that the charity operates in a manner that is consistent with its objects or purposes
- Act with the care and diligence that is reasonable to expect of a person who is managing the affairs of another person
- Ensure that the charity complies with the provisions of the Act.

## APPENDIX 1

**PEOPLE WHO ARE 'CLOSELY CONNECTED'** [Extract from Payments, Entitlements & Benefits policy]

As well as considering their own actions, Board Members and employees must be aware of the potential risk created by the actions of people with whom they are closely connected. A person is 'closely connected' if they are a family member, or someone who might reasonably be regarded as similar to a family member, even when there is no relationship by birth or law.

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| Group   | Required response  |
|---|--|
| <p><b>Members of your household</b></p> <p>This includes:</p> <ul style="list-style-type: none"> <li>a) anyone who normally lives as part of your household (whether related to you or not),</li> <li>b) those who are part of your household but who work or study away from home.</li> </ul>  | <p>AHA Ltd. expects 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>Partner, relatives and friends</b></p> <p>This includes:</p> <ul style="list-style-type: none"> <li>▪ your partner (if not part of the 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 close friends</li> <li>▪ anyone you are dependent upon or who is dependent upon you</li> <li>▪ acquaintances (such as neighbours, someone you know socially or business contacts/associates).</li> </ul> | <p>Where you have a close connection and are in regular contact with anyone within this group, AHA Ltd. expects 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, AHA Ltd. does 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> |

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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.];

- may benefit financially from a company with which AHA Ltd. does business;
- is involved in the management of any company or supplier with which AHA Ltd. does business;
- is involved in tendering for or the management of any contract for the provision of goods or services to AHA Ltd.;
- has applied for employment with AHA Ltd.;
- has applied to join the Board of Management or the Board of our subsidiary;
- has applied to be an AHA Ltd. tenant or service user (inc additions to household, assignments, successions and exchanges);
- is an existing tenant or service user.

**PAYMENTS & BENEFITS REGISTER and GIFTS AND HOSPITALITY REGISTER**

The following details will be recorded in the Payments and Benefits Register:

1. Date of Payment / benefit received
2. Description of Payment or Benefit
3. Name of Beneficiary (Person or Business)
4. Relationship to Board Member or to Employee (if any), or connection with AHA / AEL Ltd.
5. Value of the payment or the benefit (in kind)
6. Date of the Board Meeting when the Payment or Benefit was approved
7. Signature of Chief Executive/Secretary

A copy of the approved Board minute relating to the making of the payment or granting of the benefit will be appended in the Register below the details listed above.

The following details will be recorded in the Gifts and Hospitality Register:

1. Date of Gift / Hospitality received
2. Name of person/organisation providing gift / hospitality
3. Name of Beneficiary (Person or Business)
4. Description of Hospitality
5. Purpose / Reason for gift /hospitality
6. Relationship to Board Member or to Employee (if any), or connection with AHA / AEL Ltd.
7. Value
8. Date of the Board Meeting when the Payment or Benefit was approved
9. Signature of Chief Executive/Secretary

### PAYMENTS & BENEFITS REGISTER FORM

1. Category \_\_\_\_\_

2. Name of beneficiary \_\_\_\_\_

3. Relationship or connection \_\_\_\_\_

4. Detail of Payment or Benefit \_\_\_\_\_

5. Value (where applicable) \_\_\_\_\_

6. Date of Board Meeting \_\_\_\_\_

7. Signed \_\_\_\_\_ Date \_\_\_\_\_  
*Chief Executive*

Where required, enter minute reference: \_\_\_\_\_ and attach a copy of the relevant Board minute

## APPENDIX 3 - PAYMENTS, ENTITLEMENTS &amp; BENEFITS

| EXAMPLE   | CAN THIS BE PERMITTED? | COMMENTS / FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED  |
|---|------------------------|--|
| <b>HUMAN RESOURCES AND RECRUITMENT</b>  |                        |  |
| <p>1. 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.   |
| <p>2. All payments made in accordance with the terms of our expenses policy including:</p> <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 a Board Member or employee as 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.                  |
| <p>3. Provision of a loan by AHA Ltd. to a Board Member or employee.</p>  | No                     | This is not permitted unless in connection with the contractual terms of employment. We cannot make any other loans to individuals.  |
| <p>4. Redundancy or voluntary severance payment to an employee.</p>   | Yes                    | <p>We can make redundancy payments to an employee in line with the terms of 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> |



| EXAMPLE   | CAN THIS BE PERMITTED? | COMMENTS / FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED  |
|---|------------------------|--|
|   |                        | <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 Board;</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> |
| 5. An offer of employment (temporary or permanent) to someone who is closely connected to an employee.  | Yes                    | <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 the employee concerned <b>has not</b> played any part in, and</li> <li>• the employee has 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 the Chief Executive, and</li> <li>• the employee records their connection to the successful applicant in the Payments &amp; Benefits Register within five days of the acceptance of the offer.</li> </ul>   |
| 6. The offer of employment to someone who is, or has been in the last twelve months, a member of our Board, or to anyone who is related to a current member of the Board. | No                     | This cannot be permitted.  |
| 7. Appointment of an employee to the Board.   | No (to AHA Board)      | <p>Appointment to the AHA Board cannot be permitted under our current Rules.</p> <p>Appointment of an employee to the Board of our subsidiary is permitted.</p>  |

| EXAMPLE  | CAN THIS BE PERMITTED? | COMMENTS / FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED  |
|--|------------------------|--|
| 8. Nominations to join the Board from people who are connected to a serving Member.  | Yes                    | This can be permitted under our current Rules.   |
| <b>TENANTS OR SERVICE USERS</b>  |                        |  |
| 9. The offer of a tenancy or lease in one of our properties to a Board Member, employee or to someone closely connected to any of them.  | Yes                    | <p>This is permitted as long as</p> <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 Chief Executive, or by the Chairperson where the allocation is to a Board Member or current employee, and reported to the Board, <b>and</b></li> <li>• the tenancy is recorded as an interest in the Payments &amp; Benefits Register within five days of the tenancy commencing.</li> </ul>                |
| 10. Where a Board Member or employee, or someone closely connected to any of them, is a tenant and receives a repair, improvement or adaptation to their home.   | Yes                    | <p><b>Repairs</b> carried out under our policy do not need to be recorded.</p> <p><b>Adaptations</b> must comply with our policy. The person affected should declare their interest if/when the programme is being discussed and the improvement recorded in the Payments &amp; Benefits Register within five days of completion.</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 Payments &amp; Benefits Register within five days of completion.</p> |
| 11. Where a Board Member or employee, or someone closely connected to any of them, is a tenant and receives payment of a decoration allowance, tenant reward/incentive as part of an agreed scheme or prize. | Yes                    | <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 Payments &amp; Benefits 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.</p>  |

| EXAMPLE   | CAN THIS BE PERMITTED?                    | COMMENTS / FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED   |
|---|---|---|
|   |   | Receipt of the award and the circumstances surrounding it must be recorded in the Payments & Benefits Register within five days of receipt.   |
| <b>TRAINING AND EVENTS</b>  |   |   |
| 12. Attendance at events/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.  |
| 13. AHA Ltd. paying for accommodation in connection with attendance at relevant conferences or events that a Board Member or employee is attending on behalf of or in connection with their role with us. | Yes                                       | 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.  |
| 14. Attendance at events to mark awards, achievements or other significant milestones relevant to our business.   | Yes (where not exceeding £500 per person) | <p>The Chief Executive (Chairperson for the Chief Executive and Board Members) must approve attendance before the event, and only if:</p> <ul style="list-style-type: none"> <li>• AHA Ltd. or a Board member/employee (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>Representing us at such an event will be recorded in the Payments &amp; Benefits 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> |

| EXAMPLE   | CAN THIS BE PERMITTED?             | COMMENTS / FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED  |
|---|------------------------------------|--|
|   |                                    | Where costs exceed £500 per person, permission will not normally be given unless there is a clear, viable business case for attending. The Board's specific approval will be required.   |
| <b>GIFTS AND HOSPITALITY</b>  |                                    |  |
| 15. Gifts received from tenants and external sources  | Yes (not exceeding a value of £50) | <p>Small gifts (e.g. a box of chocolates, pens, flowers) can be accepted if:</p> <ul style="list-style-type: none"> <li>the value does not exceed £50;</li> <li>the Board Member/employee does not receive more than one such gift from the same source in a 12 month period;</li> <li>receipt of the gift is recorded in the Gifts &amp; Hospitality Register.</li> </ul> <p>Any gifts with a value of more than £50 should be declined, unless to do so would cause offence or otherwise damage AHA Ltd.'s reputation.</p> <p>In these cases:</p> <ul style="list-style-type: none"> <li>the donor must be advised that the gift will be donated to charity;</li> <li>the gift and the action taken must be recorded in the Gifts &amp; Hospitality Register within five days of receipt.</li> </ul> <p>Gifts from the same source should not be regularly accepted, and never more than once from the same source within a 12 month period.</p> <p>Any declined offers should also be recorded in the Gifts &amp; Hospitality Register, with the reason(s), within five days of the decision.</p> <p>Where it does not feel appropriate to accept a gift it should be declined regardless of value.</p> |
| 16. Gifts given from us to a Board Member or employee, or received by one of them from an external source, to mark special occasions. | Yes                                | <p>Gifts from AHA Ltd. can be permitted in cases where it is to mark a special occasion or significant event including:</p> <ul style="list-style-type: none"> <li>Board Members leaving the Board, in recognition of service.</li> </ul>  |

| EXAMPLE   | CAN THIS BE PERMITTED?                   | COMMENTS / FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED  |
|---|--|--|
|   |  | <p>These must be recorded in the Payments &amp; Benefits Register and the value of such gifts will not normally exceed £50.</p> <p><b>Note:</b> This does not include collections by Board Members/employees using their own personal funds to mark special occasions such as marriages, births, significant birthdays, leaving the organisation. These are always permitted with no requirement to declare.</p>   |
| 17. Hospitality associated with our business and that of its partners.  | Yes (when not exceeding a value of £150) | <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 £150 is permitted, subject to prior approval by the Chief Executive or Chairperson as appropriate, but must be recorded in the Gifts &amp; Hospitality Register, along with an estimate 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 £100, unless you have prior approval from the Board. The type of hospitality offered will also be taken into consideration.</p> <p>Where prior approval is required, the reason for acceptance must also be included in the Register and countersigned by the Chief Executive, or Chairperson in the case of the Chief Executive.</p> |
| <b>PROCURING GOODS/SERVICES</b>   |  |  |
| 19. Sale of our interest (whole or part) in a property to someone covered 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 AHA Ltd.;</li> <li>• the sale is declared and recorded in the Payments &amp; Benefits Register within five days of the missives being concluded, confirming the process followed.</li> </ul>   |

| EXAMPLE   | CAN THIS BE PERMITTED?   | COMMENTS / FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED   |
|---|--------------------------|---|
|   |                          |   |
| 20. AHA Ltd. entering into a contract with an organisation where a Board Member or employee, or someone connected to any of them, has significant control.          | No (in almost all cases) | <p>This is not permitted in almost all circumstances. AHA Ltd. may consider this only where:</p> <ul style="list-style-type: none"> <li>• the person covered by this policy is not involved in any part of the procurement process or decision;</li> <li>• the appointment is approved by the Board, 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>The appointment must be recorded in the Payments &amp; Benefits Register along with details of the process that has been followed.</p> |
| 21. The purchase of land or other assets from anyone who is, or has been in the last twelve months, a Board Member or employee, or who is connected to one of them. | No (in almost all cases) | <p>This cannot be permitted in almost all cases. The only exception would be if the seller were referred to AHA Ltd. 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> <li>• the purchase is declared and recorded in the Payments &amp; Benefits Register within five days following conclusion.</li> </ul>  |
| 22. The purchase of goods or services from our suppliers or contractors by a Board Member or employee.  | No (in almost all cases) | This should normally be avoided, and will only be permitted if the procedure detailed in Section 5 is followed.   |

**USE OF CONTRACTORS OR SUPPLIERS - DECLARATION**

**NAME** \_\_\_\_\_

**POST/TITLE** \_\_\_\_\_

**NAME OF CONTRACTOR/SUPPLIER** \_\_\_\_\_

**DETAILS OF GOODS/SERVICES PROVIDED** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**ESTIMATED/ACTUAL VALUE OF GOODS/SERVICES £** \_\_\_\_\_

**REASON(S) FOR USING THIS CONTRACTOR/SUPPLIER** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**DECLARATION**

I declare that I have received no preferential treatment in terms of price, quality or any other aspect of service delivery from this contractor/supplier, due to their involvement with Almond Housing Association Limited.

**Signed** \_\_\_\_\_

**Date** \_\_\_\_\_

**Approved** \_\_\_\_\_

*Chairperson/Chief Executive\**

*[\* Delete one]*