

POLICY ON GIFTS, HOSPITALITY AND DONATIONS

Reviewed/Approved: June 2015

Next Review: June 2018

1. PURPOSE

1.1 This Policy describes:

- The Association's approach to offering gifts and hospitality on a corporate basis;
- Our policy on making donations to good causes in the community;
- What our committee members and employees must do if they are offered a gift or hospitality by anyone outside the Association.

1.2 The Policy also applies to our subsidiary Southside Factoring and Related Services Ltd (SFARS). References to "the Association", "we" and "our" should be taken to refer to SFARS also.

2. POLICY STATEMENT

2.1 The Association expects everyone associated with us to show personal integrity, accountability and responsible stewardship of the Association's income, resources and assets.

2.2 The Association will adopt a prudent approach to offering gifts, donations or corporate hospitality, making sure that our actions are directly related to, or incidental to, the Association's charitable purpose. We will also set clear rules about acceptance of gifts or hospitality by our committee members and employees, to make sure we comply with:

- Charity law and anti-bribery legislation;
- Regulatory standards (such as the Scottish Housing Regulator's requirement that RSLs should conduct their affairs with honesty and integrity);
- Our own Codes of Conduct for committee members and for employees.

3. GIFTS, HOSPITALITY AND DONATIONS PROVIDED BY THE ASSOCIATION

Making gifts

3.1 The Association will only make gifts to committee members or employees in the circumstances allowed by this Policy. These are:

- To mark circumstances where a gesture of appreciation or sympathy is appropriate. For example, in response to bereavement, serious illness, retirement or leaving the organisation following long service;
- To make awards to staff members to mark long service or retirement;
- The giving of promotional items of limited value.

3.2 The Association may lend computer equipment to a committee member to assist with their duties. In these circumstances, the equipment will remain the property of the Association.

- 3.3 We may also offer a gift as a gesture of thanks to external visitors, for example someone who has given up their time to perform a service or ceremony in support of our work.
- 3.4 The Chairperson and Director will have delegated authority to approve individual gifts valued at up to £50. Any proposal to make a gift valued above £50 will require Management Committee approval.
- 3.5 Gifts made by the Association will be recorded in the Register of Gifts, Hospitality and Donations unless the gift is “de minimis”, i.e. the gift is not of significant value or material consequence. We define this as a gift valued at £25 or less.

Providing corporate hospitality

- 3.6 From time to time, the Association may wish to commemorate or celebrate certain occasions or events, for example:
- Events or receptions to promote the Association’s objectives and achievements;
 - Opening of a new housing development;
 - Parties or organised events, such as making a gesture of appreciation at Christmas for the substantial voluntary contribution that our committee members make over the course of the year.
- 3.7 On such occasions, we may pay for food and refreshments for those attending. We may also provide corporate hospitality for official business meetings, occasional business lunches and occasions when the Association has official visitors.
- 3.8 The Director and other senior management team members will each have delegated authority to approve any hospitality to be provided and will be responsible for ensuring that expenditure is proportionate and appropriate to the occasion.
- 3.9 All hospitality provided by the Association will be recorded in the Register of Gifts, Hospitality and Donations unless the value is “de minimis”. We define this as hospitality valued at less than £100 (total value £100, rather than value per head).

Donations made by the Association

- 3.10 The Association may consider requests for donations from local clubs, charities or groups and may make an annual allowance for this in the budget. We will only make donations to non-profit making bodies and the donation must not conflict with the aims and objectives of the Association.
- 3.11 We may also organise, support or give prizes for local competitions, for example to reward residents who have kept their gardens or common areas to a high standard.
- 3.12 As a registered charity, we will ensure that any donations we make are relevant to our own charitable purposes e.g. the donation will result in a direct or indirect benefit to our tenants, or will contribute to the wider economic and social regeneration or well-being of the communities we serve.
- 3.13 All donations made by the Association should be recorded in the Register of Gifts, Hospitality and Donations, regardless of their value.

Fundraising by Committee or staff members

- 3.14 Committee and staff must keep separate from the Association's business any personal involvement they have in fundraising for charitable causes. Requests for sponsorships or other donations should not be made to the Association's contractors, suppliers etc. This does not prevent making such requests in a personal capacity to individuals who work for our contractors etc.

4. GIFTS OR HOSPITALITY OFFERED TO COMMITTEE MEMBERS OR EMPLOYEES BY EXTERNAL PARTIES

What is acceptable and what is not

- 4.1 In this section of the Policy, "you" refers to committee members and employees.
- 4.2 The rules we expect you to follow are set out in the **Reference Guide** at the end of this Policy. The underlying principles are that you should:

- Comply with the Association's Codes of Conduct;
- Never solicit gifts, hospitality or inducements, or accept repeated offers from the same source;
- Never place yourself under any obligation to an external party;
- Never accept personal gifts offered by contractors or suppliers;
- Always treat with caution any gifts or hospitality offered to you – you should seek advice before accepting a gift or an offer of hospitality if you are at all unsure;
- Refuse any offers that are of a significant nature, or that could be seen by others as influencing your decisions or those of the Association;
- Only accept gifts or hospitality on a personal basis where our Policy allows this and/or where it would be churlish or give offence to refuse;
- Discourage contractors or suppliers from offering seasonal gifts. If they do so nevertheless, either refuse any gifts offered or invite the contractor or supplier to donate the gift to a good cause supported by the Association, such as the annual Christmas party for older residents.

Declaring and recording offers of gifts and hospitality in the Register

What must be declared

- 4.3 If you are offered any kind of gift or hospitality of whatever value, you must always be seen to have acted in a transparent way:
- **(Employees)** You should inform your line manager or head of department of the offer, regardless of the value and regardless of whether you accepted or declined the offer.
 - **(Committee members)** You should inform the Director or Chairperson of the offer, regardless of the value and regardless of whether you accepted or declined the offer.

What must be recorded in the Register

- 4.4 If a gift or hospitality exceeds the "de minimis" level set out in this Policy (£25), the offer must also be **recorded in the Register of Gifts, Hospitality and Donations** regardless of whether it was accepted or refused. You should notify the Corporate Services Team who will send you the

appropriate form to complete and return. You should **send a copy of your completed form** to your head of department (staff) or to the Director or Chairperson (committee members). The Corporate Services Team will record the information received from staff and committee members in the Association's Register of Gifts, Hospitality and Donations.

- 4.5 The Register will also record gifts and hospitality provided by the Association (where the total value exceeds the "de minimis" threshold of £25) and of all donations made by the Association regardless of value.

5. CIRCUMSTANCES NOT ADDRESSED IN THIS POLICY

- 5.1 Committee and staff members are expected to act in accordance with the spirit of the Policy at all times and to exercise reasonable judgement to protect themselves and the Association's reputation for integrity. If in any doubt about whether to accept or offer a gift or hospitality, guidance should be sought from the Chair or Director (committee members) or head of department (employees).

6. IMPLEMENTATION AND COMPLIANCE

- 6.1 Awareness of the Policy will be promoted during induction and on an ongoing basis thereafter. The Director will have overall responsibility for implementation of the Policy. The Director will delegate operational responsibility for maintaining the Register to the Corporate Services Officer. Line managers and departmental heads also have responsibility for the specific actions described in the Policy.
- 6.2 Alleged breaches of the Policy will be fully investigated and may result in disciplinary action against committee or staff members. If any form of bribery or corruption is suspected, we will report matters to the Police immediately and will assist the Police in any criminal investigations.
- 6.3 If committee members or employees have concerns about bribery or corrupt or inappropriate practice relating to gifts or hospitality, they should raise these under the Association's whistleblowing procedures.
- 6.4 The Management Committee will receive an annual report on gifts and hospitality given and received and on donations made or received by the Association. The report will be based on entries in the Register of Payments, Benefits and Donations for the reporting period.
- 6.5 In accordance with the Rules, information about donations will be reported to the Association's members in our Annual Report.

QUICK GUIDE TO SOUTHSIDE HA POLICY ON GIFTS AND HOSPITALITY

THE GOLDEN RULE: if in ANY doubt about whether to accept a gift or an offer of hospitality, politely refuse the offer, or seek advice before accepting

GIFTS

YOU SHOULD NOT ACCEPT

- ✗ Cash gifts or other kinds of payment, holidays, trips or substantial items
- ✗ Regular gifts from the same source
- ✗ Personal gifts valued at £25 or more
- ✗ Personal gifts from the Association's consultants, suppliers or contractors (other than the token gifts listed below – pens, diaries etc)
- ✗ Personal gifts of bottles of alcohol, regardless of value

YOU MAY ACCEPT GIFTS IN THESE CIRCUMSTANCES

- ✓ Token gifts of low value given to you as a goodwill gesture (e.g. pens, diaries, calendars and other small promotional items)
- ✓ Small unsolicited gifts of appreciation (e.g. flowers or chocolates) made by customers or their relatives, where refusal would cause offence
- ✓ Other gifts of insignificant value (under £25) that do not fall within any of the "You should not accept" categories above

GIFTS WITH A VALUE OF MORE THAN £25 OR OF ANY VALUE FROM CONTRACTORS OR SUPPLIERS

- ✗ Politely decline the offer, unless this would be churlish or cause offence
- ✓ If this is the case, you may seek the donor's agreement for the gift to be accepted on behalf of the Association (rather than by you personally)
- ✓ The gift must be recorded in the Register and then placed in a common pool or donated by the Association to charity or to good causes within the community.

HOSPITALITY

YOU SHOULD NOT ACCEPT

- ✗ Personal invitations or offers of hospitality that could be perceived as an attempt to improperly influence your/the Association's decisions
- ✗ Personal invitations or offers of hospitality during or leading up to a tender/approval process
- ✗ Free tickets to functions or sporting events that have no relationship to our business
- ✗ Hospitality valued at more than £25, unless you have prior approval from the Director or Chairperson

YOU MAY ACCEPT HOSPITALITY IN THESE CIRCUMSTANCES

Occasions linked with business where modest hospitality (up to £25) is offered, e.g.

- ✓ Refreshments taken during business meetings and working lunches
- ✓ Representing us at events hosted by other social landlords or partner organisations, or at networking or learning events open to others in the RSL or related sectors
- ✓ Representing us at events to mark awards, achievements or other significant milestones relevant to our business

HOSPITALITY WITH A VALUE OF £25 OR MORE

- ✓ Politely decline the offer, unless there is a clear business purpose and you have received prior approval from the Director or Chairperson to accept it
- ✓ For example, we may permit third party payment of travel and accommodation costs if a committee member or employee is invited to speak at a conference to promote the Association and its achievements to wider audiences
- ✗ If you accept invitations outside working hours for drinks, meals, social events etc, you must pay your own way and be able to demonstrate that you have done so

DECLARING AND RECORDING OFFERS OF GIFTS OR HOSPITALITY

- **If you are offered any kind of gift or hospitality of any value**, you must tell your line manager or head of department (staff), or the Director or Chairperson (committee) – whatever the value and even if you did not accept the offer
- If you are **offered a gift or hospitality that has a value of £25 or more**, you must record this in the **Register of Gifts, Hospitality and Donations** even if you did not accept the offer
- You should advise the Corporate Services Team within 5 days of being offered a gift or hospitality that needs to be recorded in the Register, they will provide you with a form to record the information required.
- Return the form promptly to the Corporate Services Team (e-mail preferred) and copy it to your head of department (staff), or to the Director or the Chairperson (committee)