

ENTITLEMENTS, PAYMENTS & BENEFITS POLICY

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CORPORATE FIT	
Internal Management Plan	✓
Risk Register	✓
Business Plan	
Regulatory Standards	✓
Equalities Strategy	
Legislation	✓

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1. Introduction

Who the Policy Affects

- 1.1 Part of our key aims of The Albyn Group is to build our Purpose, our Mission, our Values and our Vision into our policy and decision making on a daily basis. With that in mind, we aim to follow our guiding principles that apply to all policies: <https://www.albynhousing.org.uk/about-us/>
- 1.2 This policy is aimed at:
- All members of our Board or Board Committees 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 benefits¹. 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 propriety². 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 Trustees³ 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 benefit (or is seen to benefit) improperly or inappropriately from their involvement with us, but also that they are not

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

² Scottish Housing Regulator (February 2019) [Regulatory Framework Standard 5.4](#)

³ Office of the Scottish Charity Regulator (2017) [Guidance for Charity Trustees](#)

unfairly disadvantaged. We expect our people to 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 terms⁴.
- 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 board or committee member) 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 & Procedures

- 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 The Declaring & Updating Interests procedures set out the practicalities of declaring and updating your interests and the relevant forms to be used.
- 1.13 You are also required to be familiar with and observe the terms of our Anti-Bribery and Anti-Fraud policies. 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.
- 1.14 Our policies relating to the following are also relevant to this document and must be complied with at all times:
- Allocations
 - Repairs and Improvements
 - Adaptations
 - Procurement

⁴ Code of Conduct for [Board/Committee] Members; Code of Conduct for Staff

- Training
- Expenses
- Recruitment
- Sale/Disposal of our Property
- Gifts and Hospitality

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

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 or committee member who has an interest in a matter that is being considered withdraws from all discussions and plays no part in decision-making⁵
- 2.3 The Codes of Conduct which our board, committee 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.
 - Receipt of care or support services from us.
 - Membership of a community or other voluntary organisation that is active in the

⁵ SFHA (2020) [Charitable Model Rules 2020 Rule 38](#)

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 6. 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

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

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, committee or any of its subsidiaries.
- Application to be a tenant or service user of Albyn Housing Society Limited 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 B and will be updated annually.

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 B, provided you are able to demonstrate that you received no preferential treatment in terms of price, quality or any other aspect of service delivery due to your involvement with us.

4.3 Approval to use those contractors listed at Appendix B is at the discretion of the CEO (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 CEO prior to the commencement of works
- That you received no preferential treatment in terms of service or cost (which you will be required to demonstrate through quotations and receipts).
- Where you inadvertently use a contractor on the list at Appendix B in an emergency situation, you must notify the CEO 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 B can be used without the need for any declaration/further action. Appendix B represents the majority of the contractors/suppliers that we use, but does not include any of our contractors/suppliers that:

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

4.6 The CEO has an appropriate level of seniority, in accordance with our scheme of delegation. In making their decision, they 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 Albyn Housing Society will maintain a clear audit trail of every approval to use any of our contractors listed at Appendix B. The total number of our people to use contractors and suppliers, including the reasons for approval, and confirmation that no advantage was gained due to an individual's role within the organisation - will be formally reported annually to our 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 and committee 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 Staffing, Health, Safety & Environment Committee on 24 May 2021. It will be reviewed not later than June 2022

Appendix A – Entitlements, Payments and Benefits

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
HUMAN RESOURCES AND RECRUITMENT		
<p>All entitlements arising from your contract of employment with us or one of our subsidiaries, including (but not restricted to):</p> <ul style="list-style-type: none"> • Payment of salary to staff • access to car or travel loans or salary advances where specified in the employment contract; • pension and/or private health care provided as part of the remuneration package; • performance related pay or bonus awarded in accordance with contractual terms; • books and equipment in connection with employment or training in accordance with agreed policies and/or contractual terms • Reimbursement of professional fees 	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.
Payment to a member of the board or committee for their role as a member, in accordance with the terms of their letter of appointment	Yes	<p>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 2005⁶</p> <p>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</p>

⁶ 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>All payments made in accordance with the terms of our expenses policy including:</p> <ul style="list-style-type: none"> • payment of permitted out of pocket expenses • reimbursement of travel costs 	Yes	<p>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.</p>
<p>Provision of a loan by the organisation to one of our people</p>	No	<p>This is not permitted unless in connection with the contractual terms of employment. We cannot make any other loans to individuals.</p>
<p>Redundancy or Voluntary severance payment to an employee</p>	Yes	<p>We can make redundancy payments to an employee in line with terms their contract.</p> <p>We can make a voluntary severance payment to an employee which is outside the terms of their contract of employment provided:</p> <ul style="list-style-type: none"> • It arises directly from a decision to terminate the employee's contract of employment. • Payment is approved by the Board. • 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) • Payment does not exceed the equivalent of one year's salary for the employee. • That this payment is instead of (rather than additional to) any redundancy entitlement.
<p>An offer of employment (temporary or permanent) to someone who is closely connected to a member of staff</p>	Yes	<p>This is permitted as long as:</p> <ul style="list-style-type: none"> • There has been an open recruitment exercise in accordance with our policy that you have not played any part in and • You have no direct or indirect line management or supervision responsibility for the post and;

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

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
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	Yes	<p>Repairs carried out in accordance with our policy do not need to be recorded.</p> <p>Adaptations must comply with our policy and be approved by The Director of Customer Services. The adaptation should be recorded in the register of interests within five days of approval.</p> <p>Improvements must be carried out as part of an approved programme and in accordance with our policy. The person affected should declare their interest if/when the programme is being discussed and the improvement recorded in the register of interests within five days of completion</p>
Where one of our people (or someone connected to one of our people) is a tenant and receives payment of a decoration allowance, tenant reward/incentive as part of an agreed scheme or prize.	Yes	<p>Payment of decoration allowances or incentive/reward payments must be made in accordance with our policies and procedures and recorded in the register within five days of receipt.</p> <p>Prizes or awards in competitions open to all tenants in the same community (e.g. garden competitions) can only be given if the selection process for giving the award/prize has been carried out by someone who is independent. Receipt of the award and the circumstances surrounding it must be recorded in the register within five days of receipt.</p>
TRAINING AND EVENTS		
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.

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
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 can be 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 Board must approve attendance in advance, and will only do so if:</p> <ul style="list-style-type: none"> • The organisation or one of our people (because of their role with us) has been nominated for an award; or • attendance is in recognition of achievement of or in pursuit of appropriate business development; or • we can demonstrate that attendance or participation is directly related to furthering our aims and objectives. <p>Where we ask you to represent us at such an event, this should be recorded in the register along with any associated costs (including travel, accommodation and the costs of attendance at the event) within five days of attendance.</p> <p>The total cost should not exceed £500 per person and we will make all arrangements in advance.</p> <p>Where costs would exceed £500, you will not be permitted to attend unless there is a clear, viable business case for attending. In such a case, specific approval of the Board would be required.</p>
GIFTS AND HOSPITALITY		
Gifts received from tenants and external sources	Yes (not exceeding a value of £60)	Small gifts (e.g. a box of chocolates, pens, folders, paperweights, flowers) can be accepted if:

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
		<ul style="list-style-type: none"> the cumulative value of gifts received from the same source in a 12 month period does not exceed £60 you do not receive more than two such gifts from the same source in a 12 month period you record receipt of the gift(s) in the register <p>You should not normally accept other gifts and should decline any gifts with a value of more than £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"> Advise the donor that the gift will be donated to charity or will form part of our annual charity fund raising activities Record the gift and the action taken in the register within five days <p>You should not regularly accept gifts from the same source and never more than twice from the same source within a 12-month period. The total cumulative value of gifts received from the same source over the course of a year must never 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"> Family events (e.g. marriage, milestone birthday, birth of a child), Retirement Leaving the organisation <p>These must be recorded in the relevant register and the value of such gifts will not normally exceed £100.</p> <p>Please note, that this does not include collections by our people using their own personal funds to mark special occasions. These are always permitted with no requirement to declare. For staff, contractual terms</p>

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
		may be in place that dictate the value of any gift upon retirement/long service.
Hospitality associated with our business and that of its partners	Yes (when not exceeding a value of £60)	<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> <p>You should not accept invitations with a value that is greater than £60, unless you have prior approval from the Board. The type of hospitality offered will also be taken into consideration, e.g. we will not normally accept invitations to sporting events, concerts, golf tournaments etc.</p> <p>In this case, the reason for acceptance must also be included in the register and countersigned by the CEO or Chair.</p>
Our people seeking donations from our contractors/suppliers when fundraising for charity	Yes	<p>This is permitted provided:</p> <ul style="list-style-type: none"> • Approval is gained from CEO prior to making any approach • Any donations received are recorded in the register <p>We recognise our social responsibility and promote charity fundraising by the organisation and our people. We have a separate policy that sets out our approach to supporting other charities.</p>
PROCURING GOODS/SERVICES		
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"> • Our policy and procedures are followed • The prospective purchaser should play no part in the processing of the transaction by the organisation • It is declared and recorded in the register within five days of the missives being concluded confirming the process followed.

EXAMPLE	CAN THIS BE PERMITTED?	FURTHER ACTION NECESSARY BEFORE THIS WILL BE PERMITTED?
The organisation entering into a contract with an organisation where one of our people, or someone connected to them, has significant control.	No (in almost all cases)	<p>This is not permitted in almost all circumstances. We could only consider this where:</p> <ul style="list-style-type: none"> • The person affected by this policy is not involved in any part of the procurement process or decision • The appointment is approved by the Governing Body which is satisfied that the appointment is reasonable in the circumstances • There is no reasonable alternative (e.g. because of geography or the specialist nature of the goods/services) <p>In such rare circumstances, the appointment would be recorded in the register along with details of the process followed.</p>
The purchase of land or other assets from anyone who is, or has been in the last twelve months, one of our people or who is connected 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"> • Our policy and procedures are followed • The prospective seller plays no part in the decision to purchase the property or the processing of the transaction by the organisation • It is declared and recorded in the register within five days upon conclusion
The purchase of goods/services from our suppliers/contractors by one of our people	Yes	This should normally be avoided, and will only be potentially permitted if the procedure identified in Section 4 is followed

Appendix B: List of Contractors Used 2021-22

Company Name

32HSE
A Abarbanel Consulting
A J Morrison Ltd (Electrical Contractor)
A W Laing Ltd
Adam Ormston
Adband
Ahead Business Consulting Limited
Air Source 1
Alba Windows
Alex M Gardiner Ltd
Allan Ingram Industrial Cleaning Services Ltd
Allan Munro Construction Ltd
Amber Tree Care Highlands
Angus M Ross
Angus Biofuels Ltd
ANM Electrical Ltd
AOC Archaeology Group
Arjo UK Ltd
Ark Estates
Asprey Management Solutions Limited
B M Joinery
Badenoch Roofing Ltd
Bancon Construction Ltd
Bell Group UK
Black Isle Property Services Ltd
Black Isle Renewables Ltd
Bracewell Stirling Limited
Brian Sutherland
Brig Environmental
C & M Aerials
Cairngorm Domestic Cleaning Ltd
Caithness Pest Control
Caithness Window Cleaning Service
Caledonia Play
Cameron & Ross
Cameron H Gunn
Carpet Emporium Ltd
Castleton Technology Limited
CDMM (UK) Ltd
Change HR Ltd
Charles Stewart & Sons Ltd
Chris Murray
CJW Property Services
CleanCo (Highland) Ltd
Closomat Ltd
Colin Armstrong Associates Ltd
Colin Lawson (Builders) Ltd
Compass Building & Construction Services Ltd
Craig Shaw t/a Strathspey Groundworks
Cranngorm Property Maintenance
CRGP Surveyors Limited

Business Type

HSE & Security Consultancy
Management Consultants
Electrical Contractor
Joiner & Building Contractor
Painter
Promotional Items
Consultants
Contractor
Window Suppliers
Electrical Contractor
Industrial Cleaning
Builder
Tree Surgery
Joiner
Biomass
Electrician
Archaeologists
Bathroom Equipment
Land Owner
Consultants
Joiner
Roofing
Building Contractor
Painting, Decorating, Building Maintenance
Property Maintenance
Heating Systems & Repairs
Chartered Architects
Roofing
Sewage Services
Aerial Services
Cleaners
Pest Control
Window Cleaning
Play Equipment Supplier & Inspections
Civil Engineers
Joiner & Building Contractor
Carpet Supplier
Software specialists/consultants
Design Consultants
Consultant
Building Contractor
Painter
Electrical installation, repairs & maintenance
Contractor
Cleaning Services
Architects
Contractor
Building Contractor
Joiner
Property maintenance
Surveyors

Cromarty Garden Services
D A Gilmour Limited
D D Joinery Contractors
D P MacKintosh & Son
Dava Dawn Limited
David MacLelland
David Quaile
David Tolson Partnership Ltd
Denholm Environmental Limited
DM Watson Services
Donald F MacRae & Sons Ltd
Donald R Macleod Joiner Ltd
Dougie Mackenzie Limited
DQ Plumbing & Heating Services Ltd
Dulux Decorator Centres
Duncan Ross
E J Parker Technical Services (Scotland North) Ltd
Easter Ross Glass
Edward MacDonald
EnviroVent Ltd
Ever So Clean - Heidi Everson
F & D Flooring Ltd
Ferrier Pumps Ltd - Aberdeen
Finlay Nicolson
Finlayson & Gordon
G & A Barnie
G & A Barnie Building Services Ltd
G Anderson Electrical Ltd
Gavin Macdonald Flooring
GBC Ecosse Ltd
George Baxter (Plumber)
George Smith
Global Language Services Ltd
Graham & Sibbald
Graham Environmental Services Ltd
Graham MacGregor Ltd
Graham Stewart Plumbing & Heating Services Ltd
Grange Energy Services
Greenbelt
Gregor Hay - GLH Property Maintenance
GW Bruce t/a Weelie Clean Services
H & I Mackenzie Ltd
Harper MacLeod LLP
Haymarket Media Group
HBL Building and Roofing Ltd
Heatcare Oil & Gas Ltd
HGA Consulting Engineers
High Water (Scotland) Ltd
Higher Ground Community Services Ltd
Highland Air Tightness Testing Ltd
Highland Digital
Highland Ecology and Development Ltd
Highland Roof Cleaning Services
Highland Sky-Vac & Surface Cleaning Systems

Garden Services
Consultant
Joiners
Plumbing & Heating Contractor
Consultants
Roofing
Contractor
Consultants
Specialist Industrial Cleaning
Supplier
Plumbing & Heating Contractor
Joiner
Building contractor
Plumbing
Decorating Supplies
Pest control
Electrical/Plumbing Services
Glazing Contractors
Roofing / Groundworks / Gardening
Ventilation Systems
CLEANING
Flooring Supplier
Contractor
Joiner & Building Contractor
Painter
Building Services
Electrical Contractor
Electrician
Flooring
Property & Ground Maintenance Co
PLUMBER
Painters & Decorators
Translation Services
Chartered Surveyors
Pest Control
Joiner
Plumbing & Heating
Plumbing Contractor
Property Management
Painter
Cleaning Company
Electrician
Solicitors
Publishing
Building Contractor
Heating Services
Engineers
Private Water Supplies
Landscaping
Contractor - Air Testing
Aerial Maintenance
Ecology Consultants
Highland Roof Cleaning Services
Cleaning Business

Hi-Serv Limited
Horner & MacLennan
Hugh MacLeod - Plumbing & Heating
I. Riddle Property Services
Ian Coghill Electrical
Inverness Glass Company
IRN Security
iStride Ltd
J & M Sutherland
J M Campbell Ltd
J Thomson Colour Printers Ltd
J Waters
James A Ross
John F Wilson
John Menzies Plumbing & Heating Services
K MacRae & Sons - Joiners
Keith L Wood Landscape Design
Keith Potts
KFConsulting
Kingspan Water & Energy Ltd
Kishorn Insulations Limited
KLM Partnership
Knights Guard Security Ltd
Law At Work Ltd
Ledingham Chalmers
Lee Mackay Joiner Contractor Ltd
Lisa Nicholson
MacGregor Ind Supplies Ltd
Mackenzie Electrical Ltd
Mackintosh Highland PMS ONLY
MacLeod & MacCallum
Macleod Roofing Ltd
MacPherson Electrical Limited
Man and Van - Joe Foy
Mark Plumber
McAllan & Co (Painters) Ltd
McMillan Highland Ltd
Mervyn Grant - Joiner
MFLC - Macleod Facilities Landscaping & Clearances
Michael Geddes Joiner & Contractor
Momentum 4 Limited
Murdo DJ MacDonald
Murdo MacDonald, Joiner/Contractor Ltd
National Sign Company
Neil Campbell Window Cleaner
Ness Asbestos
Ness Interiors Limited
Ness Pest
New Acoustics Ltd
New Start Highland
Newton Property Management Ltd
NLA Media Access Limited
Norbloc Construction Ltd
Norr Consulting Ltd

Contractor
Landscape Architects
Plumbing
Property Services
Electrical Contractor
Window Suppliers
Security Company
Consultants
Joinery, Carpentry & Glazing
Electrical Contractor
Printing
Wallpaper Shop
Plumbing & Heating Contractor
Electrical Contractor
Plumbing & Heating
Joiners
Landscape Design
Pest Control
Consultants
Environmental Services
Insulation
Architects / Consultants
Security Services
Legal Consultants
Solicitors
Joiner
Cleaning
Industrial Suppliers
Electrical Contractor
Waste Disposal Contractor
Solicitors
Roofing
Electrical Contractor
Collection, Delivery, Disposal
Plumber
Painters
Joiner
Joiner
Facilities, Landscaping & Clearances
Joiner
Consultants
Joiner
Joiner/Contractor
Signs
Window Cleaner
Asbestos Surveyor
Joinery
Pest Control
Consultants
Social Enterprise
Property Management
Newspaper Licensing Agency
Construction company
Architects

Northern Security Alarms Ltd
 Oceanland Limited
 P S Environmental Services
 Pacemaker Cleaning Services
 Pat Fraser - Radio and TV
 Pat Munro Alness Ltd
 Paul Duncan
 Perceptive Communicators
 PHS Group Ltd
 Prime Pumps Ltd
 Project Management and Building Consultancy Ltd
 Property & Land Surveys (Highlands) Ltd
 Pultneytown People's Project Ltd
 R Armour & Partners
 R.F. Fraser
 Reco Building Developments Ltd
 Red Stag Inventories
 Revoan Homes Limited
 Riverfield Joinery Ltd
 Ross And Liddell Limited
 Ross Henderson
 Ryden
 Sandy MacGregor Ltd
 Sangster Electrical Ltd
 Self Storage - 4 U Limited
 SER Supplies Ltd
 Sharon Leon
 Sharpe Tree Services
 Simply Bathrooms and Heating
 SIS Digital Ltd
 Software-123
 Springfield Properties Plc
 Stannah Lift Services
 Stanyer Cleaning Services Ltd
 Strathspey Decorating Ltd
 Surface DR Limited
 Suttar & Bruce
 T C Young LLP
 Technology Services Group
 The Branded Company
 The Indigo House Group
 The Inventory Manager Ltd
 The Mackenzie Law Practice
 The Sign Centre (Scotland) Ltd
 The Stationery Stop
 Thomas J Maton
 Torrance Partnership
 Tracks Ecology Ltd
 Transcribe UK
 Tulloch Homes Express Ltd
 Upland Developments Ltd
 W A MacDonald
 W A Smith Joiners Ltd
 Weber Shandwick

Alarm Maintenance
 Landscaping
 Groundwork / Property Maintenance
 Cleaning Services
 Electrician
 Contractors
 Painter
 PR Agency
 Work place services providers
 Pump Supplier
 Project Management
 Surveyors
 Office/Stair Cleaning
 Quantity Surveyors
 Plumbing
 Building Contractor
 Property Inventories
 Property Developer
 Joiner & Glazier
 Property Services
 Painter & Decorator
 Chartered Surveyors
 Plumbing & Heating Contractor
 Electrical Contractor
 Storage Units
 Retail
 Carpets & Flooring
 Tree Services
 Plumbing Services
 Satellite Dish Instal & Maintenance
 Software Consultant
 Contractors
 Lifts
 Cleaning Services
 Plasterer/Painter & Decorator
 Surface Repairs
 Plumbing & Heating Contractor
 Solicitors
 Technology Services Supplier
 Marketing Supplies
 Consultants
 Inventory Management
 Solicitors
 Signs
 Stationery
 Joiner
 Chartered Surveyors
 Ecology Consultants
 Transcription Services
 Developer
 Contractor/Developer
 Plumbing & Heating Contractor
 Joiners
 PR Company

WGC Scotland Ltd
William Brown & Co (Maintenance) Ltd
William Campbell & Son
Wm Cope & Son Ltd
WSD Scotland Ltd
Wylie & Bisset
Wyvis Roofing Inverness Limited

Contractor
Maintenance Engineer
Plumbing & Heating Contractor
Plumber / Gas Fitter
Professional Services
Chartered Accountants & Tax Advisers
Roofing Contractor