



GIFTS, HOSPITALITY & DONATIONS POLICY

Contents

1. Purpose	2
2. Policy Statement	2
3. Gifts, hospitality and donations provided by the Association	2
4. Providing corporate hospitality	3
5. Donations made by the Association	4
6. Gifts or hospitality offered to board members or employees by external parties.....	4
7. Declaring and recording offers of gifts and hospitality in the Register	5
8. Circumstances not addressed in this Policy	6
9. Implementation and compliance	6
10. UK General Data Protection Regulation 2021 (UK GDPR)	7
11. Other Related Policies	7
12. Equality Impact Assessment	8
13. Policy Review	8
APPENDIX 1: GIFTS AND HOSPITALITY OFFERED BY EXTERNAL PARTIES	9

1. Purpose

1.1 This Policy describes ng homes policy on:

- Offering gifts and hospitality on a corporate basis;
- Making donations to good causes in the community;
- What our Board members and employees must do if they are offered a gift or hospitality in their role with us by anyone outside the Association.

1.1 The Policy also applies to the subsidiary organisations in our group structure. References to “the Association”, “we” and “our” should be taken to refer to our subsidiaries also.

2. Policy Statement

2.1 The Association expects all Board members and employees to show personal integrity, accountability and responsible stewardship of the Association’s income, resources and assets.

2.2 If we offer gifts, donations or corporate hospitality, we will make sure these are proportionate and 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 Board 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 Board members and for employees.

3. Gifts, hospitality and donations provided by the Association

Making gifts

3.1 The Association will only make gifts to Board members or employees in the following 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;
- The giving of promotional items of limited value.

- 3.2 The Association may lend computer equipment to a Board member to assist with their duties. This will not be deemed as a gift since the equipment will remain the property of the Association.
- 3.3 We may 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 For staff leaving the organisation as a result of retirement or long service, the Association's contribution will be made in accordance with our **Policy on Retiral and Long Service Awards**, using the amounts stated in the EVH salaries and allowances.
- 3.5 For any other types of gifts, the Chairperson and CEO will have delegated authority to approve individual gifts valued at up to and including £100. Any proposal to make a gift valued above £100 will require Board approval.
- 3.6 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.

4. Providing corporate hospitality

- 4.1 From time to time, we may 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 Board members make over the course of the year.
- 4.2 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 times when the Association has official visitors.

- 4.3 The CEO and 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.
- 4.4 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 £100 or less (total value £100, rather than value per head).

5. Donations made by the Association

- 5.1 We 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 or groups and the donation must not conflict with the aims and objectives of the Association.
- 5.2 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.
- 5.3 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.
- 5.4 All donations made by the Association should be recorded in the Register of Gifts, Hospitality and Donations, regardless of their value.

6. Gifts or hospitality offered to board members or employees by external parties

What is acceptable and what is not

- 6.1 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;
- Any gifts offered by contractors or suppliers (e.g. seasonal gifts at Christmas) may only be accepted on behalf of the Association, which will then donate or raffle the gift to benefit a charity or good cause in the community that is supported by the Association.

6.2 Gifts up to and including a value of £25 and business-related hospitality up to and including a **value of £50** can be permitted provided they meet our rules on acceptance. **Prior approval by Board /CEO** will be required if the value is greater. Appendix 1 sets out in detail the rules on acceptance for both Board members and staff, showing what is acceptable and what is not.

7. Declaring and recording offers of gifts and hospitality in the Register

What must be declared

7.1 If you are offered any kind of gift or hospitality of whatever value, you must:

- **Employees;** 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.
- **Board members;** Inform the Chairperson or CEO of the offer, regardless of the value and regardless of whether you accepted or declined the offer.

What must be recorded in the Register of Gifts, Hospitality and Donations

7.2 Gifts/hospitality from external sources

- **Gifts with a value of more than £25** must be recorded in the Register regardless of whether an offer was accepted or refused.

- **Business-related hospitality with a value of more than £50** must be recorded in the Register regardless of whether an offer was accepted or refused.
- You should **contact the Corporate Services Team** who will send you a form to complete and return.
- Your completed form must be countersigned by your Head of Department (employees) or the Chairperson or CEO (Board members) before returning the form to the Corporate Services Team. The Corporate Services Team will record the information received from employees and Board members in the Register.

7.3 **Gifts, hospitality and donations made by the Association**

- All donations **regardless of value** will be recorded in the Register
- Gifts with a value of **more than £25** will be recorded in the Register
- Hospitality provided by the Association with a value of **more than £100 (total cost)** will be recorded in the Register.

8. Circumstances not addressed in this Policy

8.1 We expect Board and staff members to act in accordance with the spirit of the Policy at all times and to use their 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 Chairperson or CEO (Board members) or Head of Department (employees).

9. Implementation and compliance

9.1 We will promote awareness of the Policy during induction and on an ongoing basis thereafter. The CEO will have overall responsibility for implementation of the Policy and will delegate operational responsibility for maintaining the Register to the Corporate Services Team. Line managers and departmental heads also have responsibility for the specific actions described in the Policy.

9.2 Alleged breaches of the Policy will be fully investigated and may result in disciplinary action against Board or staff members. If any form of bribery or corruption is suspected, we will report the matter to the Police immediately and will assist the Police in any criminal investigations.

- 9.3 If Board 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.
- 9.4 The Board will receive a report on gifts and hospitality given and received and on donations made by the Association every 6 months. The report will be based on entries in the Gifts, Hospitality and Donations Register for the reporting period.
- 9.5 In accordance with the Rules, information about donations will be reported to the Association's members in our Annual Report.

10. UK General Data Protection Regulation 2021 (UK GDPR)

- 10.1 The ng group will treat your personal data in line with our obligations under the UK General Data Protection Regulation 2021 (UK GDPR) and our own Data Protection Policy. Information regarding how your data will be used and the basis for processing your data is provided in our Fair Processing Notices.

11. Other Related Policies

- Bribery
- Whistleblowing
- Declaration of Interests
- Staff Code of Conduct
- Board Code of Conduct
- Expenses
- Payments and Benefits
- Rules
- Openness, Accountability and Confidentiality
- Retiral and Long Service Award
- Notifiable Events
- Disciplinary and Grievance Procedures
- Data Protection

12. Equality Impact Assessment

12.1 This Policy is equally applicable to all and has no detrimental impact on protected characteristic groups as specified within the Equality Act 2010.

13. Policy Review

13.1 This Policy will be reviewed every two years or earlier in line with legislative or regulatory guidance/changes or good practice guidelines.

APPENDIX 1: GIFTS AND HOSPITALITY OFFERED BY EXTERNAL PARTIES

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 **more than £25**
- ✗ Personal gifts from the Association's consultants, suppliers or contractors (other than the token items listed below – pens, diaries etc – or items that will be donated for charitable purposes)
- ✗ Personal gifts of bottles of alcohol, regardless of value

GIFTS YOU CAN ACCEPT

- ✓ 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 (**£25 or less**) 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 (e.g. seasonal gifts offered by contractors or suppliers)
- ✓ 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 raffled 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 £50**, unless you have prior approval from the CEO or Chairperson

HOSPITALITY YOU CAN ACCEPT

Occasions linked with business where hospitality (**up to and including £50**) is offered, such as:

- ✓ 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 £50 OR MORE

- ✓ Politely decline the offer, unless there is a clear business purpose and you have received prior approval from the CEO or Chairperson to accept it
- ✓ For example, we may permit third party payment of travel and accommodation costs if a Board member or employee is invited to speak at a conference to promote ng homes 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 show that you have done so

DECLARING AND RECORDING ANY OFFERS YOU RECEIVE

- If you are in **ANY doubt** about whether to accept a gift or an offer of hospitality, you should politely refuse the offer, or seek advice before accepting

- **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 Chairperson or CEO (Board) – whatever the value and even if you did not accept the offer
- If you are **offered a gift valued at more than £25 or hospitality that has a value of more than £50**, you must record this in the **Register of Gifts, Hospitality and Donations** even if you did not accept the offer
- You should **tell 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 Chairperson or CEO (Board)



Appendix 2:
GIFTS AND HOSPITALITY DECLARATION FORM
(OFFERED/RECEIVED)

Guidance

A Declaration Form should be completed by all employees or Board members who are offered a gift or hospitality by any third party outside ng homes, even if the offer is refused.

The form should be signed by the employee/Board member and counter-signed by their line manager (employees) or by the Chairperson/Chief Executive (Board members).

Completed forms should be returned to Corporate Services within one week of any offer, for recording in the relevant Register.

1. FOR COMPLETION BY THE EMPLOYEE/BOARD MEMBER		
Description of the hospitality or gift offered		
The person or organisation that made the offer, and their status (e.g. tenant, contractor etc.)		
Name and position of the ng homes employee or Board member to whom the offer was made		
Offered to an individual or ng homes		
<i>Date on which offer was made or received</i>		
Was the offer accepted or refused?		
Reason for acceptance or refusal?		
Approximate Value		
Any comments (e.g. gift passed on for donation by ng homes)		
Name (Employee or Board member)	Signature	Date
Name (Counter Signatory)	Signature	Date

2. FOR COMPLETION BY THE KEEPER OF THE REGISTER	
Name:	Position:
For gifts or hospitality accepted, have the terms of ng homes' policy been met?	
Date of this entry in the Register	
Name (person who completed the Register entry)	Signature